

Gateway Services

Community Development District

Fiscal Year 2023 Adopted Budget

(Adopted on August 18, 2022)



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Budget Summary - Expenses
(Year-over-Year Comparison by Fund)

OPERATING FUNDS

| Fund | Fund Description | FY2023 | Amended FY 2022 | Variance \$ Incr. / (Decr/) | Variance % |
|--------------|-----------------------|---------------------|---------------------|--------------------------------|-------------|
| 001 | General Fund | \$4,210,722 | \$3,834,649 | \$376,073 | 9.8% |
| 002 | Pelican Preserve Fund | \$3,201,519 | \$3,498,003 | (\$296,484) | -8.5% |
| 004 | Stoneybrook Fund | \$532,916 | \$567,009 | (\$34,093) | -6.0% |
| 005 | Towne Lakes Fund | \$6,900 | \$6,900 | \$0 | 0.0% |
| 400 | Enterprise Fund | \$5,038,655 | \$4,776,154 | \$262,500 | 5.5% |
| Total | | \$12,990,711 | \$12,682,716 | \$307,996 | 2.4% |

DEBT SERVICE FUNDS

| Fund | Fund Description | FY2023 | Amended FY 2022 | Variance \$ Incr. / (Decr/) | Variance % |
|--------------|--|------------------|------------------|--------------------------------|--------------|
| 202 | Series 2013 Debt Service Fund (Pelican Preserve) | \$220,525 | \$226,825 | (\$6,300) | -2.8% |
| 205 | Lake Bank Restoration Fund (State Revolving Loans) | \$682,178 | \$708,105 | (\$25,927) | -3.7% |
| Total | | \$902,703 | \$934,930 | (\$32,227) | -6.4% |

CAPITAL PROJECT FUNDS

| Fund | Fund Description | FY2023 | Amended FY 2022 | Variance \$ Incr. / (Decr/) | Variance % |
|--------------|----------------------------|---------------------|--------------------|--------------------------------|--------------|
| 300 | General Fund | \$2,977,000 | \$3,601,750 | (\$624,750) | -17.3% |
| 006 | Lake Bank Restoration Fund | \$3,600,000 | \$3,600,000 | \$0 | 0.0% |
| 301 | Enterprise Fund | \$4,967,200 | \$2,525,176 | \$2,442,024 | 96.7% |
| Total | | \$11,544,200 | \$9,726,926 | \$1,817,274 | 18.7% |



Fiscal Year 2023 Assessment Chart (Breakdown by Category)

Gateway - Area 1 & 2 (General Fund Only)

| Amount Per Category | | | | | | |
|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------|------------------------|
| Assessment Category | Roadway | Water Management | Admin / Park & Rec | Annual Assessment | # of Units | Assessment Per Unit(s) |
| Single Family | \$998,319.40 | \$720,017.94 | \$1,206,171.83 | \$2,924,509.16 | 4,127 | \$708.63 |
| Multi Family | \$131,390.58 | \$84,151.67 | \$260,114.59 | \$475,656.84 | 890 | \$534.45 |
| Golf Course | \$16,346.51 | \$61,861.74 | \$292.26 | \$78,500.52 | 1 | \$78,500.52 |
| Commercial Totals | \$451,590.78 | \$178,989.52 | \$53,484.24 | \$684,064.53 | 1 | \$684,064.53 |
| Total | \$1,597,647.27 | \$1,045,020.86 | \$1,520,062.92 | \$4,162,731.05 | | |

| Amount Per Unit | | | | | | |
|---------------------|--------------|------------------|--------------------|-------------------|--------------|-----------------------|
| Assessment Category | Roadway | Water Management | Admin / Park & Rec | Annual Assessment | # of Units | Total Assessment |
| Single Family | \$241.90 | \$174.47 | \$292.26 | \$708.63 | 4,127 | \$2,924,509.16 |
| Multi Family | \$147.63 | \$94.55 | \$292.26 | \$534.45 | 890 | \$475,656.84 |
| Golf Course | \$16,346.51 | \$61,861.74 | \$292.26 | \$78,500.52 | 1 | \$78,500.52 |
| Commercial Totals | \$451,590.78 | \$178,989.52 | \$53,484.24 | \$684,064.53 | 1 | \$684,064.53 |
| | | | | | Total | \$4,162,731.05 |



Fiscal Year 2023 Assessment Chart (Breakdown by Fund)

Gateway - Area 1 & 2 (All Funds)

| Assessment Category | Amount Per Fund | | | | Total FY2023 | Total FY2022 | Net Change | % Change |
|-------------------------------|-----------------|--------------|--------------|-------------|--------------|--------------|-------------|----------|
| | General Fund | Stoney-Brook | Towne Center | Lake Bank | | | | |
| Residential (Per Unit) | | | | | | | | |
| Single Family | \$708.63 | \$0.00 | \$0.00 | \$97.50 | \$806.13 | \$744.21 | \$61.91 | 8.32% |
| Multi Family | \$534.45 | \$0.00 | \$0.00 | \$97.50 | \$631.94 | \$588.53 | \$43.41 | 7.38% |
| Stoneybrook Inside Gate | \$708.63 | \$713.52 | \$0.00 | \$97.50 | \$1,519.65 | \$1,452.60 | \$67.05 | 4.62% |
| Commercial (Total) | | | | | | | | |
| Commercial | \$600,680.91 | \$0.00 | \$0.00 | \$97,686.98 | \$698,367.89 | \$630,592.43 | \$67,775.46 | 10.75% |
| Unplatted Commercial | \$7,286.82 | \$0.00 | \$0.00 | \$1,770.57 | \$9,057.40 | \$8,758.36 | \$299.03 | 3.41% |
| Town Lakes Commercial | \$76,096.79 | \$0.00 | \$7,188.00 | \$7,794.61 | \$91,079.41 | \$80,651.48 | \$10,427.93 | 12.93% |
| Golf Course | \$78,500.52 | \$0.00 | \$0.00 | \$21,820.16 | \$100,320.68 | \$95,660.14 | \$4,660.54 | 4.87% |



Fiscal Year 2023 Assessment Chart (Breakdown by Category)
 Pelican Preserve Fund (002) - (Operations & Maintenance Only)

| Assessment Category | Amount Per Category (1) | | | | Annual Assessment | # of Units | Assessment Per Unit(s) |
|---|-------------------------|-----------------------|---------------------|--------------------|-----------------------|-----------------|------------------------|
| | Water Management | Admin | HOA Inside | HOA Outside | | | |
| Inside | | | | | | | |
| Golf Course | \$145,825.03 | \$169,216.59 | \$35,129.98 | \$4,289.57 | \$354,461.17 | 256.02 | \$1,384.51 |
| Multi Family | \$116,081.76 | \$553,743.33 | \$114,959.12 | \$14,037.16 | \$798,821.36 | 830.00 | \$962.44 |
| Single Family | \$452,941.35 | \$1,112,823.94 | \$231,026.27 | \$28,209.61 | \$1,825,001.18 | 1,668.00 | \$1,094.13 |
| Subtotal | \$714,848.15 | \$1,835,783.86 | \$381,115.36 | \$46,536.33 | \$2,978,283.71 | 2,754.02 | |
| Outside | | | | | | | |
| Unplatted Commercial - West of Treeline | \$0.00 | \$8,433.73 | \$0.00 | \$213.79 | \$8,647.52 | 12.76 | \$677.71 |
| Platted - Winn Dixie | \$32,825.73 | \$30,598.05 | \$0.00 | \$775.65 | \$64,199.42 | 46.29 | \$1,386.78 |
| Platted - 7-11 Gas | \$2,144.95 | \$1,295.46 | \$0.00 | \$32.84 | \$3,473.26 | 1.96 | \$1,772.07 |
| Unplatted - Shoppes at Pelican Preserve | \$561.40 | \$674.17 | \$0.00 | \$17.09 | \$1,252.65 | 1.02 | \$1,228.09 |
| Platted - Pelican Preserve Dental | \$1,853.66 | \$1,850.66 | \$0.00 | \$46.91 | \$3,751.24 | 2.80 | \$1,339.73 |
| Platted - Walgreens | \$3,916.53 | \$6,375.53 | \$0.00 | \$161.62 | \$10,453.67 | 9.65 | \$1,083.73 |
| Platted - Strip Center | \$16,990.15 | \$13,623.07 | \$0.00 | \$345.34 | \$30,958.56 | 20.61 | \$1,502.02 |
| Platted - Vacant | \$653.55 | \$4,712.58 | \$0.00 | \$119.46 | \$5,485.59 | 7.13 | \$769.37 |
| Platted - Car Wash | \$654.61 | \$2,335.36 | \$0.00 | \$59.20 | \$3,049.17 | 3.53 | \$862.97 |
| Platted - CubeSmart Storage | \$4,339.16 | \$41,957.15 | \$0.00 | \$1,063.60 | \$47,359.90 | 63.48 | \$746.06 |
| WCI Platted Residential - C5 - West of Treeline | \$31,628.79 | \$111,039.71 | \$0.00 | \$2,814.81 | \$145,483.31 | 168.00 | \$865.97 |
| Unplatted - Recreational Vehicle Storage | \$0.00 | \$1,235.98 | \$0.00 | \$31.33 | \$1,267.31 | 1.87 | \$677.71 |
| Subtotal | \$95,568.52 | \$224,131.45 | \$0.00 | \$5,681.64 | \$325,381.61 | 339.10 | |
| Total | \$810,416.67 | \$2,059,915.32 | \$381,115.36 | \$52,217.97 | \$3,303,665.32 | 3,093.12 | |

(1) This chart does not include the Series 2013 Debt Service assessment. See page 37 for further information.



Fiscal Year 2023 Assessment Chart (Breakdown by Category)
 Pelican Preserve Fund (002) - (Operations & Maintenance Only)

| Assessment Category | Amount Per Unit ** | | | | Annual Assessment | # of Units | Assessment Per Unit(s) |
|---|--------------------|----------|------------|-------------|-------------------|-----------------|------------------------|
| | Water Management | Admin | HOA Inside | HOA Outside | | | |
| Inside | | | | | | | |
| Golf Course | \$569.58 | \$660.95 | \$137.22 | \$16.75 | \$1,384.51 | 256.02 | \$354,461.17 |
| Multi Family | \$139.86 | \$667.16 | \$138.50 | \$16.91 | \$962.44 | 830.00 | \$798,821.36 |
| Single Family | \$271.55 | \$667.16 | \$138.50 | \$16.91 | \$1,094.13 | 1,668.00 | \$1,825,001.18 |
| | | | | | Subtotal | 2,754.02 | \$2,978,283.71 |
| Outside | | | | | | | |
| Unplatted Commercial - West of Treeline | \$0.00 | \$660.95 | \$0.00 | \$16.75 | \$677.71 | 12.76 | \$8,647.52 |
| Platted - Winn Dixie | \$709.07 | \$660.95 | \$0.00 | \$16.75 | \$1,386.78 | 46.29 | \$64,199.42 |
| Platted - 7-11 Gas | \$1,094.36 | \$660.95 | \$0.00 | \$16.75 | \$1,772.07 | 1.96 | \$3,473.26 |
| Unplatted - Shoppes at Pelican Preserve | \$550.39 | \$660.95 | \$0.00 | \$16.75 | \$1,228.09 | 1.02 | \$1,252.65 |
| Platted - Pelican Preserve Dental | \$662.02 | \$660.95 | \$0.00 | \$16.75 | \$1,339.73 | 2.80 | \$3,751.24 |
| Platted - Walgreens | \$406.03 | \$660.95 | \$0.00 | \$16.75 | \$1,083.73 | 9.65 | \$10,453.67 |
| Platted - Strip Center | \$824.31 | \$660.95 | \$0.00 | \$16.75 | \$1,502.02 | 20.61 | \$30,958.56 |
| Platted - Vacant | \$91.66 | \$660.95 | \$0.00 | \$16.75 | \$769.37 | 7.13 | \$5,485.59 |
| Platted - Car Wash | \$185.27 | \$660.95 | \$0.00 | \$16.75 | \$862.97 | 3.53 | \$3,049.17 |
| Platted - CubeSmart Storage | \$68.35 | \$660.95 | \$0.00 | \$16.75 | \$746.06 | 63.48 | \$47,359.90 |
| WCI Platted Residential - C5 - West of Treeline | \$188.27 | \$660.95 | \$0.00 | \$16.75 | \$865.97 | 168.00 | \$145,483.31 |
| Unplatted - Recreational Vehicle Storage | \$0.00 | \$660.95 | \$0.00 | \$16.75 | \$677.71 | 1.87 | \$1,267.31 |
| | | | | | Subtotal | 339.10 | \$325,381.61 |
| | | | | | Total | 3,093.12 | \$3,303,665.32 |

(1) This chart does not include the Series 2013 Debt Service assessment. See page 37 for further information.



Fiscal Year 2023 Assessment Chart (Summary)

Pelican Preserve Fund (002) - (Operations & Maintenance Only)

| | | Total O&M Assessment (1) | | | |
|---|-----------------|--------------------------|--------------------|------------------|---------------|
| | Units | FY 2023 | FY 2022 | Difference | % Chg |
| Inside | | | | | |
| Golf Course | 256.02 | \$354,461 | \$360,223 | (\$5,762) | -1.6% |
| Vacant Residential | 0.00 | \$0 | \$4,587 | (\$4,587) | -100.0% |
| Multi Family (2) | 830.00 | \$798,821 | \$729,016 | \$69,805 | 9.6% |
| Single Family (2) | 1,668.00 | \$1,825,001 | \$1,783,606 | \$41,395 | 2.3% |
| Subtotal | 2,754.02 | \$2,978,284 | \$2,877,432 | \$100,851 | 3.5% |
| Outside | | | | | |
| Unplatted Commercial - West of Treeline | 12.76 | \$8,648 | \$3,263 | \$5,385 | 165.0% |
| Platted - Winn Dixie | 46.29 | \$64,199 | \$11,837 | \$52,362 | 442.3% |
| Platted - 7-11 Gas | 1.96 | \$3,473 | \$501 | \$2,972 | 593.0% |
| Unplatted - Shoppes at Pelican Preserve | 1.02 | \$1,253 | \$0 | \$1,253 | n/a |
| Platted - Pelican Preserve Dental | 2.80 | \$3,751 | \$0 | \$3,751 | n/a |
| Platted - Walgreens | 9.65 | \$10,454 | \$7,001 | \$3,453 | 49.3% |
| Platted - Strip Center | 20.61 | \$30,959 | \$24,940 | \$6,019 | 24.1% |
| Platted - Vacant | 7.13 | \$5,486 | \$2,580 | \$2,906 | 112.6% |
| Platted - Car Wash | 3.53 | \$3,049 | \$1,661 | \$1,388 | 83.5% |
| Platted - CubeSmart Storage | 63.48 | \$47,360 | \$21,255 | \$26,105 | 122.8% |
| WCI Platted Residential - C5 - West of Treeline | 168.00 | \$145,483 | \$4,720 | \$140,763 | 2982.1% |
| Unplatted - Recreational Vehicle Storage | 1.87 | \$1,267 | \$0 | \$1,267 | n/a |
| Subtotal | 339.10 | \$325,382 | \$77,759 | \$247,623 | 318.5% |
| Total | 3,093.12 | \$3,303,665 | \$2,955,191 | \$348,475 | 11.8% |

(1) This chart does not include the Series 2013 Debt Service assessment. See page 37 for further information.

(2) See chart below for the Per Unit O&M Assessment Amount.

| Total O&M Assessment Per Unit | | | | |
|-------------------------------|------------|------------|------------|--------|
| Type | FY 2023 | FY 2022 | Difference | Change |
| Multi Family | \$962.44 | \$913.55 | \$48.88 | 5.4% |
| Single Family | \$1,094.13 | \$1,069.31 | \$24.82 | 2.3% |



Fiscal Year 2023 Operating Budget -- General Fund (001)

| Description | FY 2021 Actual | Amended FY 2022 Budget | Adopted FY 2023 Budget | Budget Variance Fav/(UnFav) | Notes |
|--------------------------------------|-------------------|------------------------------|------------------------------|-----------------------------------|---|
| REVENUES | | | | | |
| Special Assessment Levy | \$ 3,464,918 | \$ 3,761,822 | \$ 4,162,731 | \$ 400,909 | |
| Special Assessment Levy (Discounts) | (136,354) | (150,473) | (166,509) | (16,036) | |
| Soccer Park Use | 43,942 | 45,000 | 45,000 | - | |
| Dog Park Revenues | 5,822 | 5,800 | 7,000 | 1,200 | |
| Miscellaneous Revenues | 21,118 | 7,500 | 7,500 | - | |
| Interest Income | 13,566 | 15,000 | 5,000 | (10,000) | Reduced budget due to market conditions |
| Stormwater/Road Review Fees | 30,672 | - | - | - | |
| Insurance Reimbursements | 4,966 | - | - | - | |
| TOTAL REVENUES | 3,448,649 | 3,684,649 | 4,060,722 | 376,073 | |
| EXPENDITURES | | | | | |
| ADMINISTRATIVE SERVICES | | | | | |
| Supervisor Fees | 7,101 | 12,000 | 12,000 | - | |
| Payroll Taxes | 543 | 918 | 918 | - | |
| Management & Accounting Services | 22,349 | 22,613 | 23,490 | (878) | |
| Engineering Fees | 16,596 | 9,990 | 9,990 | - | |
| Attorney Fees | 12,027 | 12,150 | 12,150 | - | |
| Audit Fees | 4,735 | 5,535 | 5,535 | - | |
| Public Officials Insurance | 1,483 | 2,795 | 2,808 | (13) | |
| Legal Advertising | 2,156 | 3,105 | 4,050 | (945) | |
| Annual Filing Fee | 47 | 47 | 54 | (7) | |
| Total Administrative Services | 67,037 | 69,153 | 70,995 | (1,842) | |
| OPERATIONAL ADMIN SERVICES | | | | | |
| Payroll - Salaries | 145,278 | 178,465 | 246,912 | (68,447) | |
| District Manager (50%) | 70,200 | | | | |
| Assistant District Manager (50%) | 52,510 | | | | |
| Contracts Manager/PIO (50%) | 32,500 | | | | |
| Administrative Assistant (40%) | 16,440 | | | | |
| Office Administrator (35%) | 15,142 | | | | |
| Public Works Director (20%) | 20,000 | | | | |
| Stormwater Specialist (10%) | 5,624 | | | | |
| Stormwater Intern (10%) | 3,413 | | | | |
| Recreation Manager (15%) | 8,424 | | | | |
| (4) Recreation Maintenance (15%) | 22,659 | | | | |
| Subtotal | 246,912 | | | | |
| Payroll Taxes | 10,740 | 13,653 | 18,889 | (5,236) | |
| Retirement Benefits | 4,272 | 5,354 | 7,407 | (2,053) | |
| Health and Life Insurance | 15,220 | 24,345 | 29,760 | (5,415) | |
| Workers Compensation | 570 | 911 | 2,029 | (1,119) | |
| Payroll Market Adjustments | - | 40,500 | 14,850 | 25,650 | |
| Payroll Merit Pool | - | 5,979 | 16,200 | (10,221) | |



Fiscal Year 2023 Operating Budget -- General Fund (001)

| Description | FY 2021 Actual | Amended FY 2022 Budget | Adopted FY 2023 Budget | Budget Variance Fav/(UnFav) | Notes |
|---|-------------------|------------------------------|------------------------------|-----------------------------------|-------|
| OPERATIONAL ADMIN SERVICES (Continued) | | | | | |
| Payroll Staff Bonuses | - | - | 9,450 | (9,450) | |
| Payroll Fees | 2,578 | 2,241 | 3,510 | (1,269) | |
| Professional Fees | 2,084 | 2,025 | 21,600 | (19,575) | |
| Professional Fees - HR fees | 1,746 | 2,295 | 2,430 | (135) | |
| Telephone | 1,927 | 324 | 324 | - | |
| Cell Phone | 4,046 | 4,050 | 5,130 | (1,080) | |
| Internet Fiber Service | 440 | 1,080 | 1,080 | - | |
| Postage | 3,311 | 945 | 945 | - | |
| Meeting Agendas & Minutes Prep. | - | 2,160 | 2,160 | - | |
| Building Utilities - Electricity | 2,357 | 2,700 | 3,240 | (540) | |
| Building Utilities - Water/Sewer | - | 1,890 | 1,890 | - | |
| Building Utilities - Other | 4,261 | 2,565 | 2,700 | (135) | |
| Rentals & Leases | 2,641 | 2,720 | 3,240 | (520) | |
| Insurance (Liability, Auto, Property) | 6,423 | 11,707 | 10,260 | 1,447 | |
| Building Maintenance & Repairs | 5,211 | 7,830 | 10,800 | (2,970) | |
| Vehicle Maintenance | 4,682 | 6,750 | 6,750 | - | |
| Vehicle Operations | 5,057 | 6,750 | 8,100 | (1,350) | |
| Team Events | 182 | 864 | 1,080 | (216) | |
| Printing | 37 | 2,295 | 2,430 | (135) | |
| Dues, Licenses, Subscriptions | 318 | 1,134 | 1,350 | (216) | |
| Office Supplies | 1,329 | 3,375 | 4,050 | (675) | |
| Computer Support | 10,949 | 8,100 | 8,100 | - | |
| Computer Equipment & Peripherals | 3,134 | 4,050 | 4,050 | - | |
| Software License Fees and Renewals | - | 5,940 | 8,100 | (2,160) | |
| Document Management | 104 | 2,160 | 2,160 | - | |
| Website & Newsletter | - | 4,050 | 4,050 | - | |
| Team Uniforms | 381 | 810 | 1,080 | (270) | |
| Safety Equipment | 315 | 540 | 540 | - | |
| Boot allowance | - | - | 621 | (621) | |
| Training & Education | 345 | 405 | 1,350 | (945) | |
| Training HR | 4 | 270 | 270 | - | |
| Team Safety Training | 24 | 405 | 405 | - | |
| Operating Supplies | 2,349 | 2,700 | 4,050 | (1,350) | |
| Total Operational Admin Services | 242,314 | 364,336 | 473,343 | (109,006) | |



Fiscal Year 2023 Operating Budget -- General Fund (001)

| Description | FY 2021 Actual | Amended FY 2022 Budget | Adopted FY 2023 Budget | Budget Variance Fav/(UnFav) | Notes |
|---|-------------------|------------------------------|------------------------------|-----------------------------------|-------|
| LANDSCAPE SERVICES | | | | | |
| Payroll - Salaries | 65,283 | 68,863 | 150,456 | (81,593) | |
| Public Works Director (20%) | 20,000 | | | | |
| Stormwater Specialist (10%) | 5,624 | | | | |
| Stormwater Intern (10%) | 3,413 | | | | |
| Recreation Manager (30%) | 16,848 | | | | |
| Parks & Rec - Landscape (95%) | 47,760 | | | | |
| (4) Recreation Maintenance (30%) | 45,318 | | | | |
| Electrician (15%) | 11,493 | | | | |
| Subtotal | 150,456 | | | | |
| Payroll Taxes | 4,702 | 5,268 | 11,510 | (6,242) | |
| Retirement Benefits | 1,266 | 2,066 | 4,514 | (2,448) | |
| Health and Life Insurance | 6,151 | 14,216 | 28,366 | (14,150) | |
| Workers Compensation | 840 | 1,808 | 3,936 | (2,129) | |
| Licenses, Training | - | 300 | 1,000 | (700) | |
| Contractual Services - Landscaping | 565,247 | 552,237 | 576,000 | (23,763) | |
| Landscape Mulch | - | 65,000 | 65,000 | - | |
| Tree Trimming Services | 84,767 | 60,000 | 60,000 | - | |
| Irrigation Repairs & Maintenance | 17,254 | 30,000 | - | 30,000 | |
| Plant Replacement Program | 4,578 | 121,000 | 130,000 | (9,000) | |
| Tree Replacement Program - Gateway Blvd | - | 75,000 | 75,000 | - | |
| Tree/Limb Removal | - | 30,000 | 30,000 | - | |
| Contractual Services - Arborist | - | - | 25,000 | (25,000) | |
| Utility Fees (water) | 43,305 | 48,000 | 48,000 | - | |
| Insurance | 1,764 | 2,508 | 2,600 | (92) | |
| Total Landscape Services | 795,158 | 1,076,266 | 1,211,382 | (135,116) | |



Fiscal Year 2023 Operating Budget -- General Fund (001)

| Description | FY 2021 Actual | Amended FY 2022 Budget | Adopted FY 2023 Budget | Budget Variance Fav/(UnFav) | Notes |
|---|-------------------|------------------------------|------------------------------|-----------------------------------|-------|
| <i>WATERWAY MGMT SERVICES</i> | | | | | |
| Payroll - Salaries | 41,468 | 40,106 | 74,221 | (34,115) | |
| Public Works Director (20%) | 20,000 | | | | |
| Stormwater Specialist (60%) | 33,746 | | | | |
| Stormwater Intern (60%) | 20,475 | | | | |
| Subtotal | 74,221 | | | | |
| Payroll Taxes | 2,882 | 3,068 | 5,678 | (2,610) | |
| Retirement Benefits | 1,217 | 1,203 | 2,227 | (1,024) | |
| Health and Life Insurance | 14,183 | 8,168 | 9,397 | (1,229) | |
| Workers Compensation | 1,286 | 1,053 | 1,948 | (895) | |
| Licenses, Training | 219 | 650 | 1,000 | (350) | |
| Education / Training | 500 | 1,500 | 1,500 | - | |
| Engineering Fees | 1,211 | 35,000 | 35,000 | - | |
| Attorney Fees | 4,954 | 15,000 | 25,000 | (10,000) | |
| Insurance | 882 | 1,630 | 1,700 | (70) | |
| Lake Maintenance | 170,635 | 215,000 | 215,000 | - | |
| Annual Inspections | - | 12,500 | 12,500 | - | |
| Wetland Maintenance | 86,563 | 110,000 | 110,000 | - | |
| Wetland Plantings | 4,777 | 10,000 | 10,000 | - | |
| Disposal | 5,132 | 5,000 | 5,000 | - | |
| NPDES Compliance | 560 | 3,200 | 3,500 | (300) | |
| Stormwater Pipe Video Inspections | - | 50,000 | 50,000 | - | |
| Maintenance | 123,311 | - | - | - | |
| Stormwater System Pipe&Catch Basin Cleaning | 406,738 | 132,350 | 140,000 | (7,650) | |
| Stormwater Management Plan | 45,689 | - | - | - | |
| Stormwater Basin/Valley Gutter Repair | 10,500 | - | 25,000 | (25,000) | |
| Water Quality Testing | 16,499 | 40,000 | 40,000 | - | |
| Cell Service for Data Loggers | 3,000 | 6,000 | 6,000 | - | |
| Maintenance for Data Loggers | 5,800 | 7,500 | 7,500 | - | |
| Drone Equipment & Training | - | - | - | - | |
| Repairs & Maintenance | 15,000 | 7,500 | 7,500 | - | |
| Pond Bank Annual Maintenance | 72,726 | - | - | - | |
| Littoral Maintenance | 14,538 | 25,000 | 25,000 | - | |
| Littoral Maintenance In Excess of D.O. | 39,800 | 50,000 | 50,000 | - | |
| Conveyance Maintenance | 3,150 | - | - | - | |
| Aerators - Maintenance | 41,071 | 50,000 | 50,000 | - | |
| Aerators - R&M | - | 25,000 | 25,000 | - | |
| Aerators Electrical Repairs | - | 50,000 | 50,000 | - | |
| Drone Equipment & Training | 2,025 | - | - | - | |
| Utilities - Aerators Electric Service | 12,643 | 6,500 | 8,645 | (2,145) | |
| Total Waterway Management Services | 1,148,960 | 912,928 | 998,316 | (85,388) | |



Fiscal Year 2023 Operating Budget -- General Fund (001)

| Description | FY 2021 Actual | Amended FY 2022 Budget | Adopted FY 2023 Budget | Budget Variance Fav/(UnFav) | Notes |
|---|-------------------|------------------------------|------------------------------|-----------------------------------|-------|
| <i>PARKS & RECREATION</i> | | | | | |
| Payroll - Salaries | 52,265 | 82,424 | 78,143 | 4,281 | |
| Public Works Director (20%) | 20,000 | | | | |
| Stormwater Specialist (10%) | 5,624 | | | | |
| Stormwater Intern (10%) | 3,413 | | | | |
| Recreation Manager (20%) | 11,232 | | | | |
| (4) Recreation Maintenance (20%) | 30,212 | | | | |
| Electrician (10%) | 7,662 | | | | |
| Subtotal | 78,143 | | | | |
| Payroll Taxes | 3,686 | 6,305 | 5,978 | 327 | |
| Retirement Benefits | 1,045 | 2,473 | 2,344 | 129 | |
| Health and Life Insurance | 7,133 | 18,270 | 13,119 | 5,151 | |
| Workers Compensation | 768 | 2,200 | 2,042 | 158 | |
| Education / Training | 5 | 1,000 | 2,000 | (1,000) | |
| Attorney Fees | 2,490 | 2,500 | 3,000 | (500) | |
| Utility Services - Other | 5,283 | 6,300 | 6,300 | - | |
| Utility Services - Electricity | 13,332 | 55,000 | 55,000 | - | |
| Utility Services - Irrigation | 15,679 | 12,000 | 12,000 | - | |
| Insurance | 4,495 | 7,643 | 7,700 | (57) | |
| Contractual Serv-Landscaping (Soccer Complex) | 110,555 | 107,707 | 113,000 | (5,293) | |
| Contractual Serv-Landscaping (Dog Park) | - | 1,943 | 2,200 | (257) | |
| Contractual Serv-Landscaping (Fun Park) | 9,387 | 9,526 | 10,000 | (474) | |
| Irrigation Maint. /Repairs Soccer Park | 1,623 | 7,500 | - | 7,500 | |
| Plant Replacement Program | - | 1,000 | 1,000 | - | |
| Soccer Complex Janitorial Service | 12,600 | 12,600 | 16,000 | (3,400) | |
| Signage | 420 | 1,000 | 2,000 | (1,000) | |
| Dog Park | 106 | - | - | - | |
| Sod Installation - Dog Park | 18,835 | 25,000 | 25,000 | - | |
| Sod Replacement - Soccer Field | 21,163 | 30,000 | 30,000 | - | |
| Plant Replacement Program - Dog Park | - | - | - | - | |
| Irrigation Maintenance and Repairs - Dog park | - | 1,000 | - | 1,000 | |
| Maintenance & Repairs | 18,241 | - | - | - | |
| R&M Parks & Rec | - | 30,000 | 50,000 | (20,000) | |
| Tools for Maintenance | 739 | 2,500 | 4,000 | (1,500) | |
| Rec Center Planning | 10,575 | - | - | - | |
| Total Parks & Recreation | 310,424 | 425,891 | 440,827 | (14,936) | |



Fiscal Year 2023 Operating Budget -- General Fund (001)

| Description | FY 2021 Actual | Amended FY 2022 Budget | Adopted FY 2023 Budget | Budget Variance Fav/(UnFav) | Notes |
|---|-------------------|------------------------------|------------------------------|-----------------------------------|-------|
| SWIMMING POOL | | | | | |
| Payroll - Salaries | 86,491 | 96,987 | 43,944 | 53,043 | |
| Public Works Director (2.5%) | 2,500 | | | | |
| Recreation Manager (20%) | 11,232 | | | | |
| (4) Recreation Maintenance (20%) | 30,212 | | | | |
| Subtotal | 43,944 | | | | |
| Payroll Taxes | 5,819 | 7,419 | 3,362 | 4,058 | |
| Retirement Benefits | 227 | 1,573 | 1,318 | 255 | |
| Health and Life Insurance | 11,906 | 13,266 | 8,925 | 4,342 | |
| Workers Compensation | 1,632 | 2,546 | 1,154 | 1,392 | |
| Training & Education | - | 500 | 1,000 | (500) | |
| Dues, Licenses, Subscriptions | 375 | 250 | 500 | (250) | |
| Attorney Fees | - | 1,000 | 1,000 | - | |
| Telephone/Fax/Internet Services | 1,638 | 1,500 | 1,500 | - | |
| Utility Services - Electricity | 8,867 | 10,500 | 11,000 | (500) | |
| Utility Services - Irrigation | 13,081 | 7,000 | 7,000 | - | |
| Utility Services - Waste Pro | 713 | - | - | - | |
| Utility Services - Other | - | 2,400 | 2,400 | - | |
| Insurance | 4,495 | 7,643 | 7,700 | (57) | |
| Contractual Services - Landscaping | 16,094 | 18,122 | 19,000 | (878) | |
| Maintenance & Repairs | 22,747 | 50,000 | 65,000 | (15,000) | |
| Operating Supplies | 4,051 | 12,000 | 13,500 | (1,500) | |
| Safety Equipment and Lane Lines | 1,944 | 2,500 | 2,500 | - | |
| Pool Filter Room Equipment and supplies | 10,515 | 15,000 | - | 15,000 | |
| Stenner Pump and Parts Replacement | 1,323 | 1,000 | 1,500 | (500) | |
| Wading Pool Filter Housing Replacment | 365 | 1,200 | 1,500 | (300) | |
| Pool Chemicals | 12,997 | 15,000 | 15,000 | - | |
| Propane/ Natural Gas | 9,011 | 20,000 | 23,000 | (3,000) | |
| Total Swimming Pool | 214,288 | 287,407 | 231,803 | 55,604 | |



Fiscal Year 2023 Operating Budget -- General Fund (001)

| Description | FY 2021 Actual | Amended FY 2022 Budget | Adopted FY 2023 Budget | Budget Variance Fav/(UnFav) | Notes |
|---|-------------------|------------------------------|------------------------------|-----------------------------------|-------|
| <i>SPECIAL EVENTS</i> | | | | | |
| Payroll - Salaries | 2,237 | 1,961 | 33,583 | (31,622) | |
| Public Works Director (2.5%) | 2,500 | | | | |
| Recreation Manager (15%) | 8,424 | | | | |
| (4) Recreation Maintenance (15%) | 22,659 | | | | |
| Subtotal | 33,583 | | | | |
| Payroll Taxes | 137 | 150 | 2,569 | (2,419) | |
| Retirement Benefits | 54 | 59 | 1,007 | (949) | |
| Health and Life Insurance | 219 | 280 | 6,760 | (6,481) | |
| Workers Compensation | 114 | 51 | 882 | (830) | |
| General District Events | 1,200 | 10,000 | 30,000 | (20,000) | |
| Holiday Lighting & Decorations | 10,437 | 12,000 | 15,000 | (3,000) | |
| Insurance | 481 | 818 | 1,000 | (182) | |
| Total Special Events | 14,880 | 25,319 | 90,802 | (65,483) | |
| <i>STREET LIGHTING SERVICES</i> | | | | | |
| Electricity | 32,167 | 34,311 | 40,500 | (6,189) | |
| Insurance | 4,331 | 7,365 | 7,500 | (135) | |
| Maintenance & Repairs | 25,685 | 30,000 | 35,000 | (5,000) | |
| Total Street Lighting Services | 62,184 | 71,676 | 83,000 | (11,324) | |
| <i>ROADWAY / SIDEWALK SERVICES</i> | | | | | |
| Maintenance & Repairs | 24,682 | - | - | - | |
| Street Sweeping Services | 7,850 | 15,000 | 16,500 | (1,500) | |
| Road Turn Over Lights, Signs, Drainage | 126 | 12,500 | 12,500 | - | |
| R&M ADA Sidewalk Compliance | - | 5,000 | 5,000 | - | |
| Maintenance & Repairs - Sidewalks | 150,729 | - | - | - | |
| Street Cameras | - | 25,000 | 15,000 | 10,000 | |
| Engineering Fees | 166 | 1,500 | 1,500 | - | |
| Attorney Fees | 150 | 2,500 | 2,500 | - | |
| Total Roadway Services | 183,703 | 61,500 | 53,000 | 8,500 | |



Fiscal Year 2023 Operating Budget -- General Fund (001)

| Description | FY 2021 Actual | Amended FY 2022 Budget | Adopted FY 2023 Budget | Budget Variance Fav/(UnFav) | Notes |
|---|-------------------|------------------------------|------------------------------|-----------------------------------|-------|
| <i>PUBLIC SAFETY SERVICES</i> | | | | | |
| Contractual Services - Sheriff's Office | 33,404 | 50,000 | 150,000 | (100,000) | |
| Engineering Fees | - | 1,000 | 1,000 | - | |
| Attorney Fees | - | 1,000 | 1,000 | - | |
| Total Public Safety Services | 33,404 | 52,000 | 152,000 | (100,000) | |
| <i>DEBT SERVICE PAYMENTS</i> | | | | | |
| Interest Payment | - | 57,503 | 10,086 | 47,417 | |
| Total Debt Service Payments | - | 57,503 | 10,086 | 47,417 | |
| <i>OTHER FEES AND CHARGES</i> | | | | | |
| Professional Fees | 517 | 30,000 | - | 30,000 | |
| Misc. Contingency (Board/Resident requests) | - | 100,000 | 100,000 | - | |
| Miscellaneous Collection Fees | 7,632 | 21,671 | 12,670 | 9,001 | |
| ProfServ-Assessment Methodology | 3,500 | - | 3,500 | (3,500) | |
| Reserve - Capital Program | - | 279,000 | 279,000 | - | |
| Total Other Fees & Charges | 11,649 | 430,671 | 395,170 | 35,501 | |
| TOTAL EXPENDITURES | 3,084,002 | 3,834,649 | 4,210,722 | (376,073) | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 364,648 | \$ (150,000) | \$ (150,000) | \$ - | |
| <i>OTHER FINANCING SOURCES (USES)</i> | | | | | |
| Transfers - Out | (284,669) | - | - | - | |
| Transfers - In | 22 | 150,000 | 150,000 | - | |
| Total Other Financing Sources (Uses) | (284,647) | 150,000 | 150,000 | - | |
| NET CHANGE IN FUND BALANCE | \$ 80,001 | \$ - | \$ - | \$ - | |



Fiscal Year 2023 Operating Budget -- Pelican Preserve Fund (002)

| Description | FY 2021 Actual | Amended FY 2022 Budget | Adopted FY 2023 Budget | Budget Variance Fav/(UnFav) | Notes |
|---|-------------------|------------------------------|------------------------------|-----------------------------------|-------|
| REVENUES | | | | | |
| Special Assessment Levy | \$ 915,809 | \$ 1,037,553 | \$ 2,661,999 | \$ 1,624,446 | |
| Special Assessment Levy - HOA Agreement | 1,583,640 | 1,537,429 | 433,333 | (1,104,096) | |
| Special Assessment Levy - Reserves | 276,833 | 380,208 | 208,333 | (171,875) | |
| Special Assessment Levy (Discounts) | (101,920) | (118,207) | (132,147) | (13,940) | |
| Fire Impact Fees | - | 25,000 | 25,000 | - | |
| Interest Earnings | 18,416 | 27,000 | 5,000 | (22,000) | |
| TOTAL REVENUES | 2,692,777 | 2,888,983 | 3,201,519 | 312,536 | |
| EXPENDITURES | | | | | |
| ADMINISTRATIVE SERVICES | | | | | |
| Supervisor Fees | 3,682 | 2,400 | 2,400 | - | |
| Payroll Taxes | 282 | 184 | 184 | - | |
| Management & Accounting Services | 11,588 | 11,725 | 12,180 | (455) | |
| Engineering Fees | 8,605 | 5,180 | 5,180 | - | |
| Attorney Fees | 6,236 | 6,300 | 6,300 | - | |
| Audit Fees | 2,455 | 2,870 | 2,870 | - | |
| Public Officials Insurance | 769 | 1,449 | 1,456 | (7) | |
| Legal Advertising | 1,470 | 1,610 | 2,100 | (490) | |
| Annual Filing Fee | 25 | 25 | 28 | (4) | |
| Total Administrative Services | 35,111 | 31,743 | 32,698 | (955) | |
| OPERATIONAL ADMIN SERVICES | | | | | |
| Payroll - Salaries | 34,328 | 40,726 | 45,368 | (4,642) | |
| District Manager (10%) | 14,040 | | | | |
| Assistant District Manager (10%) | 10,502 | | | | |
| Contracts Manager/PIO (10%) | 6,500 | | | | |
| Administrative Assistant (10%) | 4,326 | | | | |
| Public Works Director (10%) | 10,000 | | | | |
| Subtotal | 45,368 | | | | |
| Payroll Taxes | 2,468 | 3,116 | 3,471 | (355) | |
| Retirement Benefits | 1,007 | 1,222 | 1,361 | (139) | |
| Health and Life Insurance | 4,120 | 5,076 | 4,530 | 546 | |
| Workers Compensation | 160 | 285 | 348 | (63) | |
| Payroll Market Adjustments | - | 21,000 | 7,700 | 13,300 | |
| Payroll Merit Pool | - | 3,100 | 8,400 | (5,300) | |
| Payroll Staff Bonuses | - | - | 4,900 | (4,900) | |
| Payroll Fees | 1,336 | 1,162 | 1,820 | (658) | |
| Professional Fees | 1,081 | 1,050 | 11,200 | (10,150) | |
| Professional Fees - HR fees | 648 | 1,190 | 1,260 | (70) | |
| Telephone | 999 | 168 | 168 | - | |
| Cell Phone | 2,072 | 2,100 | 2,660 | (560) | |
| Internet Fiber Service | 228 | 560 | 560 | - | |
| Postage | 1,716 | 490 | 490 | - | |



Fiscal Year 2023 Operating Budget -- Pelican Preserve Fund (002)

| Description | FY 2021 | Amended FY 2022 | Adopted FY 2023 | Budget Variance | Notes |
|---|---------------|--------------------|--------------------|--------------------|-------|
| | Actual | Budget | Budget | Fav/(UnFav) | |
| OPERATIONAL ADMIN SERVICES (Continued) | | | | | |
| Meeting Agendas & Minutes Prep. | - | 1,120 | 1,120 | - | |
| Building Utilities - Electricity | 1,208 | 1,400 | 1,680 | (280) | |
| Building Utilities - Water/Sewer | - | 980 | 980 | - | |
| Building Utilities - Other | 2,269 | 1,330 | 1,400 | (70) | |
| Rentals & Leases | 1,369 | 1,410 | 1,680 | (270) | |
| Insurance (Liability, Auto, Property) | 3,331 | 6,070 | 5,320 | 750 | |
| Building Maintenance & Repairs | 2,702 | 4,060 | 5,600 | (1,540) | |
| Vehicle Maintenance | 2,387 | 3,500 | 3,500 | - | |
| Vehicle Operations | 2,628 | 3,500 | 4,200 | (700) | |
| Team Events | 94 | 448 | 560 | (112) | |
| Printing | 19 | 1,190 | 1,260 | (70) | |
| Dues, Licenses, Subscriptions | 165 | 588 | 700 | (112) | |
| Office Supplies | 691 | 1,750 | 2,100 | (350) | |
| Computer Support | 5,677 | 4,200 | 4,200 | - | |
| Computer Equipment & Peripherals | 1,625 | 2,100 | 2,100 | - | |
| Software License Fees and Renewals | - | 3,850 | 4,200 | (350) | |
| Document Management | 54 | 1,120 | 1,120 | - | |
| Website & Newsletter | - | 2,100 | 2,100 | - | |
| Team Uniforms | 198 | 420 | 560 | (140) | |
| Safety Equipment | 132 | 280 | 280 | - | |
| Boot allowance | - | - | 322 | (322) | |
| Training & Education | 179 | 210 | 700 | (490) | |
| Training HR | 2 | 140 | 140 | - | |
| Team Safety Training | 12 | 210 | 210 | - | |
| Operating Supplies | 1,218 | 1,400 | 2,100 | (700) | |
| Total Operational Admin Services | 76,123 | 124,621 | 142,368 | (17,747) | |
| OPERATING EXPENSES | | | | | |
| Payroll - Salaries | 2,370 | 2,220 | 7,032 | (4,812) | |
| Stormwater Specialist (5%) | 2,812 | | | | |
| Stormwater Intern (5%) | 1,706 | | | | |
| Parks & Rec - Landscape (5%) | 2,514 | | | | |
| Subtotal | 7,032 | | | | |
| Payroll Taxes | 179 | 170 | 538 | (368) | |
| Retirement Benefits | 71 | 67 | 211 | (144) | |
| Health and Life Insurance | 495 | 539 | 1,150 | (611) | |
| Workers Compensation | 39 | 58 | 185 | (127) | |
| Engineering Fees | 24,850 | 19,000 | 19,000 | - | |
| Contracts-Security Services | - | 397,820 | 397,820 | - | |
| Trustees Fees | 4,148 | 4,148 | 4,150 | (2) | |
| Attorney Fees | 22,759 | 15,000 | 15,000 | - | |
| Arbitrage Rebate Calculation | - | 1,300 | 1,300 | - | |
| Property Insurance | 11,359 | 19,026 | 19,000 | 26 | |
| Road/Sidewalk Maintenance & Repairs | 32,004 | 89,100 | 100,000 | (10,900) | |
| Electricity - Streetlights | 22,337 | 50,650 | 78,000 | (27,350) | |
| Utility - Irrigation | 2,426 | 5,712 | 9,500 | (3,788) | |
| Electricity-Signs | 880 | 3,388 | 5,700 | (2,312) | |



Fiscal Year 2023 Operating Budget -- Pelican Preserve Fund (002)

| Description | FY 2021 Actual | Amended FY 2022 Budget | Adopted FY 2023 Budget | Budget Variance Fav/(UnFav) | Notes |
|---|---------------------|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES (Continued) | | | | | |
| Utility - Gatehouse | 439 | 1,000 | 2,000 | (1,000) | |
| Guardgate Roof | 30,903 | - | - | - | |
| Capital Outlay-Boardwalk | 645,285 | 517,250 | - | 517,250 | |
| Miscellaneous | 10,699 | 5,000 | 5,000 | - | |
| Total Operating Expenses | 811,245 | 1,131,448 | 665,586 | 465,862 | |
| LANDSCAPE SERVICES | | | | | |
| Contractual Landscaping Maint. | - | 269,642 | 540,000 | (270,358) | Full Year of Landscaping Services |
| Annual Tree Trimming | - | - | 153,300 | (153,300) | Moved from HOA line |
| Monuments and signs | - | - | 15,000 | (15,000) | Moved from HOA line |
| Plant replacement | - | - | 103,000 | (103,000) | Moved from HOA line |
| Tree/sod replacement | - | - | 31,200 | (31,200) | Moved from HOA line |
| Shared Entry Feature Expense | - | - | 16,000 | (16,000) | Moved from HOA line |
| Irrigation repairs & maint | - | - | 3,600 | (3,600) | Moved from HOA line |
| Other Landscaping | - | - | 95,000 | (95,000) | Moved from HOA line |
| Landscape Plan Development | - | - | - | - | Will pull 70k from unallocated reserves |
| Total Landscape Services | - | 269,642 | 957,100 | (687,458) | |
| WATERWAY MANAGEMENT SERVICES | | | | | |
| Lake Maintenance Contractual Services | 129,464 | 130,000 | 130,000 | - | |
| Conservation & Wetlands | 126,019 | 110,000 | 110,000 | - | |
| Stock Fish & Gate Cleaning | 6,000 | 10,000 | 10,000 | - | |
| Vine Control and removal | - | 10,000 | 10,000 | - | |
| Littoral Restoration | 27,200 | 25,000 | 25,000 | - | |
| Pond Aeration | 140,611 | 115,000 | 115,000 | - | |
| I, R&M-Stormwater System | 75,000 | 90,000 | 90,000 | - | |
| GIS Web Portal | 25,321 | 20,000 | 20,000 | - | |
| Downspout Initiative | 188,966 | 299,000 | 258,000 | 41,000 | |
| Pond Bank Improvements | 10,040 | 10,000 | 10,000 | - | |
| Total Waterway Management Services | 728,621 | 819,000 | 778,000 | 41,000 | |
| OTHER FEES AND CHARGES | | | | | |
| HOA Agreement | 1,286,723 | 747,620 | 416,000 | 331,620 | Amt from Castle less landscaping/ponds |
| Miscellaneous Collection Fees | 5,624 | 8,929 | 9,767 | (838) | |
| Reserve - Capital | - | 365,000 | 200,000 | 165,000 | |
| Reserve - Capital Reserve Study | - | - | - | - | Will pay \$100k from unallocated reserves |
| Total Other Fees and Charges | 1,292,348 | 1,121,549 | 625,767 | 495,782 | |
| TOTAL EXPENDITURES | 2,943,448 | 3,498,003 | 3,201,519 | 296,484 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (250,671) | \$ (609,020) | \$ - | \$ 609,020 | |



Fiscal Year 2023 Operating Budget -- Stoneybrook Fund (004)

| Description | FY 2021 Actual | Amended FY 2022 Budget | Adopted FY 2023 Budget | Budget Variance Fav/(UnFav) | Notes |
|--|-------------------|------------------------------|------------------------------|-----------------------------------|-------|
| REVENUES | | | | | |
| Special Assessment Levy | \$ 447,378 | \$ 551,127 | \$ 555,121 | \$ 3,994 | |
| Tax Collector/Property Appraiser/Discounts | (16,112) | (22,618) | (22,205) | 413 | |
| Miscellaneous Revenues | 5,915 | - | - | - | |
| Interest Earnings | 995 | - | - | - | |
| TOTAL REVENUES | 438,175 | 528,509 | 532,916 | 4,407 | |
| EXPENDITURES | | | | | |
| OPERATIONAL ADMIN SERVICES | | | | | |
| Payroll - Salaries | 7,997 | 14,231 | 11,273 | 2,958 | |
| Administrative Assistant (10%) | 4,110 | | | | |
| Office Administrator (5%) | 2,163 | | | | |
| Public Works Director (5%) | 5,000 | | | | |
| Subtotal | 11,273 | | | | |
| Payroll Taxes | 541 | 1,089 | 862 | 227 | |
| Retirement Benefits | 232 | 427 | 338 | 89 | |
| Health and Life Insurance | 1,884 | 2,951 | 2,172 | 779 | |
| Workers Compensation | 109 | 186 | 146 | 40 | |
| Project Management (Outsourced) | - | - | - | - | |
| Engineering Fees | - | 1,000 | 1,000 | - | |
| Attorney Fees | 1,486 | 1,000 | 1,000 | - | |
| Total Operational Admin Services | 12,249 | 20,884 | 16,791 | 4,093 | |
| LANDSCAPE SERVICES | | | | | |
| Utility Fees | 37,248 | 45,000 | 45,000 | - | |
| Landscape Contractual Services | 115,191 | 140,000 | 120,000 | 20,000 | |
| Landscape Repairs | 795 | 3,000 | 3,000 | - | |
| Irrigation Repairs | 4,687 | 15,000 | 15,000 | - | |
| Plant Replacement Program | 4,103 | 18,000 | 18,000 | - | |
| Miscellaneous Maintenance | 5,958 | 14,000 | 27,000 | (13,000) | |
| Total Landscape Services | 167,983 | 235,000 | 228,000 | 7,000 | |
| STREET LIGHTING SERVICES | | | | | |
| Electricity | 34,852 | 35,000 | 35,000 | - | |
| Total Street Lighting Services | 34,852 | 35,000 | 35,000 | - | |
| ROADWAY SERVICES | | | | | |
| Road/Sidewalk Maintenance & Repairs | 40,392 | 43,000 | 15,000 | 28,000 | |
| Street signs, decorative poles | - | 5,000 | 10,000 | (5,000) | |
| Total Roadway Services | 40,392 | 48,000 | 25,000 | 23,000 | |



Fiscal Year 2023 Operating Budget -- Stoneybrook Fund (004)

| Description | FY 2021 Actual | Amended FY 2022 Budget | Adopted FY 2023 Budget | Budget Variance Fav/(UnFav) | Notes |
|---|-------------------|------------------------------|------------------------------|-----------------------------------|-------|
| <i>PUBLIC SAFETY SERVICES</i> | | | | | |
| Gatehouse Utilities | 1,401 | 1,500 | 1,500 | - | |
| Security Contractual Services | 173,835 | 195,000 | 195,000 | - | |
| Gatehouse Repairs & Maintenance | 10,471 | 20,500 | 20,500 | - | |
| Total Public Safety Services | 185,708 | 217,000 | 217,000 | - | |
| <i>OTHER FEES AND CHARGES</i> | | | | | |
| Miscellaneous Collection Fees | 885 | 1,125 | 1,125 | - | |
| Revenue Reserve | - | 10,000 | 10,000 | - | |
| Total Other Fees and Charges | 885 | 11,125 | 11,125 | - | |
| TOTAL EXPENDITURES | 442,068 | 567,009 | 532,916 | 34,093 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (3,893) | \$ (38,500) | \$ - | \$ 38,500 | |



Fiscal Year 2023 Operating Budget -- Towne Lakes Fund (005)

| Description | FY 2021 Actual | FY 2022 Budget | Adopted FY 2023 Budget | Budget Variance Fav/(UnFav) | Notes |
|---|-------------------|-------------------|------------------------------|-----------------------------------|-------|
| REVENUES | | | | | |
| Special Assessment Levy | \$ 7,188 | \$ 7,188 | \$ 7,188 | \$ - | |
| Tax Collector/Property Appraiser/Discounts | (254) | (288) | (288) | - | |
| Interest Earnings | 190 | - | - | - | |
| TOTAL REVENUES | 7,123 | 6,900 | 6,900 | - | |
| EXPENDITURES | | | | | |
| OPERATIONAL ADMIN SERVICES | | | | | |
| Attorney Fees | - | 150 | 150 | - | |
| Misc-Assessment Collection Cost | 14 | 20 | 20 | - | |
| Total Operational Admin Services | 14 | 170 | 170 | - | |
| LANDSCAPE SERVICES | | | | | |
| Utility Fees | 650 | 1,000 | 1,000 | - | |
| Contractual Services | - | 400 | 400 | - | |
| Plant Replacement Program | - | 2,500 | 2,500 | - | |
| Irrigation Maintenance | - | 1,330 | 1,330 | - | |
| Total Landscape Services | 650 | 5,230 | 5,230 | - | |
| ROADWAY SERVICES | | | | | |
| Maintenance & Repairs | - | 1,500 | 1,500 | - | |
| Total Roadway Services | - | 1,500 | 1,500 | - | |
| TOTAL EXPENDITURES | 664 | 6,900 | 6,900 | - | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | 6,460 | - | \$ - | \$ - | |



Fiscal Year 2023 Operating Budget -- Lake Bank Restoration Fund (006)

| Description | FY 2021 Actual | FY 2022 Budget | Adopted FY 2023 Budget | Budget Variance Fav/(UnFav) | Notes |
|---|---------------------|----------------------|------------------------------|-----------------------------------|--------------------------------------|
| REVENUES | | | | | |
| Special Assessment Levy | \$ - | \$ - | \$ - | \$ - | |
| TOTAL REVENUES | - | - | - | - | |
| EXPENDITURES | | | | | |
| <i>WATERWAY MGMT SERVICES</i> | | | | | |
| Lake Bank Restoration | 533,115 | 3,600,000 | 3,600,000 | - | Estimated Construction for FY2023 |
| Total Waterway Management Services | 533,115 | 3,600,000 | 3,600,000 | - | |
| TOTAL EXPENDITURES | 533,115 | 3,600,000 | 3,600,000 | - | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (533,115) | \$(3,600,000) | \$(3,600,000) | \$ - | |
| <i>OTHER FINANCING SOURCES (USES)</i> | | | | | |
| Loan Proceeds | 1,916,266 | 3,600,000 | 3,600,000 | - | Construction funded thru SRL Program |
| Total Other Financing Sources (Uses) | 1,916,266 | 3,600,000 | 3,600,000 | - | |
| NET CHANGE IN FUND BALANCE | \$ 1,383,151 | \$ - | \$ - | \$ - | |



Fiscal Year 2023 Operating Budget -- Enterprise Fund (400)

| Description | FY 2021 Actual | Amended FY 2022 Budget | Adopted FY 2023 Budget | Budget Variance Fav/(UnFav) | Notes |
|--------------------------------------|-------------------|------------------------------|------------------------------|-----------------------------------|-------|
| REVENUES | | | | | |
| Utility Revenue - Water | \$ 1,961,145 | \$ 1,975,447 | \$ 2,215,724 | \$ 240,277 | |
| Utility Revenue - Irrigation | 939,989 | 827,594 | 1,030,065 | 202,471 | |
| Utility Revenue - Sewer | 2,687,253 | 2,686,591 | 2,871,538 | 184,946 | |
| Utility Revenue - Penalties | 24,530 | 20,000 | 20,000 | - | |
| Connection Fees | 325,866 | 400,000 | 400,000 | - | |
| Meter Fees | 51,208 | 50,000 | 50,000 | - | |
| Interest Income | 22,888 | 30,000 | 5,000 | (25,000) | |
| ROW Fees | - | 150,000 | 150,000 | - | |
| Miscellaneous Revenues | 310 | - | - | - | |
| Contributions, Private | 660,101 | - | - | - | |
| TOTAL REVENUES | 6,673,290 | 6,139,632 | 6,742,326 | 602,694 | |
| EXPENSES | | | | | |
| ADMINISTRATIVE SERVICES | | | | | |
| Supervisor Fees | 14,337 | 9,600 | 9,600 | - | |
| Payroll Taxes | 2,277 | 734 | 734 | - | |
| Management & Accounting Services | 48,837 | 49,413 | 51,330 | (1,918) | |
| Engineering Fees | 36,265 | 21,830 | 21,830 | - | |
| Attorney Fees | 26,282 | 26,550 | 26,550 | - | |
| Audit Fees | 10,346 | 12,095 | 12,095 | - | |
| Public Officials Insurance | 3,239 | 6,108 | 6,136 | (28) | |
| Legal Advertising | 4,692 | 6,785 | 8,850 | (2,065) | |
| Annual Filing Fee | 103 | 103 | 118 | (15) | |
| Total Administrative Services | 146,378 | 133,219 | 137,243 | (4,025) | |
| OPERATIONAL ADMIN SERVICES | | | | | |
| Payroll - Salaries | 120,470 | 182,414 | 170,868 | 11,546 | |
| District Manager (40%) | 56,160 | | | | |
| Assistant District Manager (40%) | 42,008 | | | | |
| Contracts Manager/PIO (40%) | 26,000 | | | | |
| Administrative Assistant (50%) | 20,550 | | | | |
| Office Administrator (50%) | 21,632 | | | | |
| Stormwater Specialist (5%) | 2,812 | | | | |
| Stormwater Intern (5%) | 1,706 | | | | |
| Subtotal | 170,868 | | | | |
| Payroll Taxes | 13,790 | 13,955 | 13,071 | 884 | |
| Retirement Benefits | 3,648 | 5,472 | 5,126 | 346 | |
| Health and Life Insurance | 20,358 | 26,015 | 20,952 | 5,063 | |
| Workers Compensation | 285 | 844 | 520 | 324 | |
| Payroll Market Adjustments | - | 88,500 | 32,450 | 56,050 | |
| Payroll Merit Pool | - | 13,066 | 35,400 | (22,334) | |
| Payroll Staff Bonuses | - | - | 20,650 | (20,650) | |



Fiscal Year 2023 Operating Budget -- Enterprise Fund (400)

| Description | FY 2021 | Amended FY 2022 | Adopted FY 2023 | Budget Variance | Notes |
|---|----------------|--------------------|--------------------|--------------------|-------|
| | Actual | Budget | Budget | Fav/(UnFav) | |
| OPERATIONAL ADMIN SERVICES (Continued) | | | | | |
| Payroll Fees | 5,632 | 4,897 | 7,670 | (2,773) | |
| Professional Fees | 4,554 | 4,425 | 47,200 | (42,775) | |
| Professional Fees - HR fees | 2,236 | 5,015 | 5,310 | (295) | |
| Telephone | 4,210 | 708 | 708 | - | |
| Cell Phone | 8,733 | 8,850 | 11,210 | (2,360) | |
| Internet Fiber Service | 962 | 2,360 | 2,360 | - | |
| Postage | 7,887 | 2,065 | 2,065 | - | |
| Meeting Agendas & Minutes Prep. | - | 4,720 | 4,720 | - | |
| Building Utilities - Electricity | 6,117 | 5,900 | 7,080 | (1,180) | |
| Building Utilities - Water/Sewer | - | 4,130 | 4,130 | - | |
| Building Utilities - Other | 9,254 | 5,605 | 5,900 | (295) | |
| Rentals & Leases | 5,771 | 5,943 | 7,080 | (1,137) | |
| Insurance (Liability, Auto, Property) | 14,036 | 25,582 | 22,420 | 3,162 | |
| Building Maintenance & Repairs | 11,387 | 17,110 | 23,600 | (6,490) | |
| Vehicle Maintenance | 9,983 | 14,750 | 14,750 | - | |
| Vehicle Operations | 11,562 | 14,750 | 17,700 | (2,950) | |
| Team Events | 397 | 1,888 | 2,360 | (472) | |
| Printing | 81 | 5,015 | 5,310 | (295) | |
| Dues, Licenses, Subscriptions | 695 | 2,478 | 2,950 | (472) | |
| Office Supplies | 2,906 | 7,375 | 8,850 | (1,475) | |
| Computer Support | 23,925 | 17,700 | 17,700 | - | |
| Computer Equipment & Peripherals | 6,849 | 8,850 | 8,850 | - | |
| Software License Fees and Renewals | - | 16,225 | 17,700 | (1,475) | |
| Document Management | 227 | 4,720 | 4,720 | - | |
| Website & Newsletter | - | 8,850 | 8,850 | - | |
| Team Uniforms | 833 | 1,770 | 2,360 | (590) | |
| Safety Equipment | 555 | 1,180 | 1,180 | - | |
| Boot allowance | - | - | 1,357 | (1,357) | |
| Training & Education | 754 | 885 | 2,950 | (2,065) | |
| Training HR | 9 | 590 | 590 | - | |
| Team Safety Training | 52 | 885 | 885 | - | |
| Operating Supplies | 5,150 | 5,900 | 8,850 | (2,950) | |
| Total Operational Admin Services | 303,310 | 541,387 | 578,403 | (37,015) | |



Fiscal Year 2023 Operating Budget -- Enterprise Fund (400)

| Description | FY 2021 Actual | Amended FY 2022 Budget | Adopted FY 2023 Budget | Budget Variance Fav/(UnFav) | Notes |
|--|-------------------|------------------------------|------------------------------|-----------------------------------|------------------------------------|
| UTILITY SERVICES | | | | | |
| Payroll - Salaries | 596,220 | 657,771 | 689,763 | (31,992) | |
| Utility Manager (100%) | 101,920 | | | | |
| Utility Billing Manager (100%) | 72,424 | | | | |
| Electrician (75%) | 57,465 | | | | |
| Billing Specialist (100%) | 46,812 | | | | |
| (2) Meter Specialists (100%) | 82,418 | | | | |
| GIS Specialist (100%) | 50,835 | | | | |
| (6) Utility Field Operators (100%) | 277,888 | | | | |
| Subtotal | 689,763 | | | | |
| Payroll Taxes | 47,146 | 50,320 | 52,767 | (2,447) | |
| Retirement Benefits | 9,381 | 19,733 | 20,692 | (959) | |
| Health and Life Insurance | 87,708 | 137,180 | 135,447 | 1,733 | |
| Workers Compensation | 9,288 | 16,488 | 17,310 | (822) | |
| Engineering Fees | 36,351 | 65,000 | 65,000 | - | |
| Engineering Fees - Utility Dept. | 29,415 | 30,000 | 30,000 | - | |
| Engineering - SRF Projects | 32,312 | - | - | - | Removed - Included in Capital Plan |
| Trustees Fees | 4,148 | 3,775 | 3,775 | - | |
| Attorney Fees | 11,101 | 10,000 | 10,000 | - | |
| Professional Fees | 24,015 | 15,000 | 15,000 | - | |
| Arbitrage Rebate Calculation | - | 1,300 | 1,300 | - | |
| Postage - Billing | 12,078 | 14,000 | 13,500 | 500 | |
| Printing - Billing | 11,397 | 16,000 | 12,000 | 4,000 | |
| Cell Service for Data Loggers | 11,407 | 10,500 | 10,500 | - | |
| Cell Service for Metering Services | - | 1,500 | 1,500 | - | |
| Electricity | 151,817 | 230,000 | 215,000 | 15,000 | |
| Contractual Services - Locate Services | 2,259 | 2,200 | 2,200 | - | |
| Contractual Services - Water Quality | 6,239 | 10,000 | 10,000 | - | |
| Contractual Services - Odor Control | 34,776 | 34,776 | 34,776 | - | |
| Water Quality Analysis - Health Department | 8,070 | 7,500 | 9,000 | (1,500) | |
| Water Quality TTHM-HAA5 | 1,050 | 2,500 | 6,000 | (3,500) | |
| Insurance | 9,800 | 18,480 | 14,503 | 3,977 | |
| Maintenance & Repairs - Water Distribution | 26,334 | 75,000 | 75,000 | - | |
| Maintenance & Repairs - Wastewater Collection | 68,184 | 76,816 | 60,000 | 16,816 | |
| Maintenance & Repairs - Irrigation Distribution | 46,732 | 91,809 | 75,000 | 16,809 | |
| Maintenance & Repairs - Irrigation (Landscaping) | - | - | 30,000 | (30,000) | Transferred from General Fund |
| Maintenance & Repairs - Irrigation (Dog Park) | - | - | 1,000 | (1,000) | Transferred from General Fund |
| Maintenance & Repairs - Irrigation (Soccer Park) | - | - | 7,500 | (7,500) | Transferred from General Fund |
| Lift Station Repairs & Maintenance | 32,453 | 117,547 | 50,000 | 67,547 | |



Fiscal Year 2023 Operating Budget -- Enterprise Fund (400)

| Description | FY 2021 Actual | Amended FY 2022 Budget | Adopted FY 2023 Budget | Budget Variance Fav/(UnFav) | Notes |
|---------------------------------------|-------------------|------------------------------|------------------------------|-----------------------------------|-------|
| UTILITY SERVICES (Continued) | | | | | |
| Irrigation Pump Repairs & Maintenance | 733 | 10,000 | 10,000 | - | |
| Irrigation Well Repair & Maintenance | 77 | 15,000 | 15,000 | - | |
| Sanitary Sewer Video Inspections | - | - | 15,000 | (15,000) | |
| Sanitary sewer line jetting | 16,125 | 25,000 | 25,000 | - | |
| Manhole Maintenance & Repairs | 24,994 | 20,000 | 25,000 | (5,000) | |
| Fire Hydrant Repairs | 23,128 | 25,000 | 25,000 | - | |
| Generator & Bypass Pump Maint. | 8,789 | 21,211 | 20,000 | 1,211 | |
| Bank Fees | 2,266 | 10,500 | 10,500 | - | |
| Dues, Licenses, Subscriptions | - | 1,000 | 1,000 | - | |
| License Renewal Distribution | 250 | 500 | 500 | - | |
| Dues FWPCOA | - | 75 | 75 | - | |
| Dues AWWA | 252 | 400 | 400 | - | |
| Lee County Agreement Obligation | 172,335 | 172,335 | 172,334 | 1 | |
| Annual Lee County True-Up | - | 85,000 | 135,000 | (50,000) | |
| Billing IT Support | 10,741 | 11,500 | 13,400 | (1,900) | |
| Billing IT Support - AMI Zenner | 14,000 | 14,500 | 15,000 | (500) | |
| Billing Supplies | 7 | 500 | 400 | 100 | |
| Computer Equipment | 4,401 | 17,000 | 5,000 | 12,000 | |
| Inventory | - | 110,804 | 75,000 | 35,804 | |
| Inventory - Electric | - | - | 15,000 | (15,000) | |
| Utility Tools | - | - | 3,000 | (3,000) | |
| Safety Equipment/PPE | - | 7,000 | 7,000 | - | |
| Meters & Supplies | 41,152 | 70,000 | 30,000 | 40,000 | |
| Meter Boxes | 4,265 | 30,000 | 30,000 | - | |
| R&M - Meters & Supplies | 14,100 | 5,000 | 5,000 | - | |
| R&M AMI Metering | - | 20,000 | 20,000 | - | |
| Hurricane Supplies | - | 3,500 | 3,500 | - | |
| Team Uniforms | 2,003 | 1,500 | 2,500 | (1,000) | |
| Equipment Maintenance | 3,847 | 20,533 | 10,000 | 10,533 | |
| Education / Training - Field Staff | 3,187 | 10,000 | 5,000 | 5,000 | |
| Education / Training - Admin | 155 | 1,500 | 1,500 | - | |
| Bulk Potable Water Purchases | 1,062,486 | 1,055,923 | 1,152,813 | (96,890) | |
| Bulk Wastewater Purchases | 462,956 | 467,236 | 578,831 | (111,595) | |
| Irrigation Pneumatic Tank Removal | 29,884 | - | - | - | |
| Depreciation Expenses | 1,134,226 | - | - | - | |
| Total Utility Services | 4,346,040 | 3,947,712 | 4,111,286 | (163,574) | |
| TOTAL OPERATING REVENUE | 6,673,290 | 6,139,632 | 6,742,326 | 602,694 | |
| TOTAL OPERATING EXPENSES | 4,795,729 | 4,622,317 | 4,826,932 | (204,615) | |
| OPERATING INCOME | 1,877,561 | 1,517,315 | 1,915,394 | 398,080 | |



Fiscal Year 2023 Operating Budget -- Enterprise Fund (400)

| Description | FY 2021 Actual | Amended FY 2022 Budget | Adopted FY 2023 Budget | Budget Variance Fav/(UnFav) | Notes |
|---|---------------------|------------------------------|------------------------------|-----------------------------------|--|
| DEBT SERVICE | | | | | |
| Debt Service Principal | 140,697 | 143,497 | 202,405 | (58,908) | Includes P&I pymts for SRL Design Loan |
| Debt Service Interest | 11,768 | 10,340 | 9,318 | 1,022 | Includes P&I pymts for SRL Design Loan |
| Total Debt Service | 152,465 | 153,837 | 211,723 | (57,886) | |
| RESERVES | | | | | |
| Reserve - Maintenance Program | - | 853,715 | 917,599 | (63,884) | |
| Reserve - Facility Expansion | - | 400,000 | 400,000 | - | |
| Reserve - Capital Program | - | 161,728 | 236,073 | (74,345) | |
| Total Reserves | - | 1,415,443 | 1,553,671 | (138,228) | |
| NON-OPERATING SOURCES (USES) | | | | | |
| Use of Reserves | - | 409,964 | - | (409,964) | |
| Comp/Loss-Gen'l Capt'l Assets | (103,325) | - | - | - | |
| Transfer In/Out - Capital Fund | (142,500) | (201,656) | - | 201,656 | |
| Transfer Out - General Fund | - | (150,000) | (150,000) | - | |
| Total Non-operating Sources (Uses) | (245,825) | 58,308 | (150,000) | (208,308) | |
| NET CHANGE IN POSITION | \$ 1,479,271 | \$ 6,342 | \$ - | \$ (6,342) | |



Amortization Schedule

Enterprise Fund (400) - Water and Sewer Draw Down Bonds, Series 2014-2

| Period Ending | Principal | Interest | Debt Service | Annual Debt Service | Bond Balance |
|---------------|--------------|-------------|--------------|---------------------|----------------|
| 1-Apr-2014 | | \$6,479.11 | \$6,479.11 | | \$1,600,000.00 |
| 1-Oct-2014 | \$190,000.00 | \$15,760.00 | \$205,760.00 | \$212,239.11 | \$1,410,000.00 |
| 1-Apr-2015 | | \$26,106.55 | \$26,106.55 | | \$2,760,000.00 |
| 1-Oct-2015 | \$270,000.00 | \$27,321.00 | \$297,321.00 | \$323,427.55 | \$2,490,000.00 |
| 1-Apr-2016 | | \$24,661.50 | \$24,661.50 | | \$2,490,000.00 |
| 1-Oct-2016 | \$275,000.00 | \$24,661.50 | \$299,661.50 | \$324,323.00 | \$2,215,000.00 |
| 1-Apr-2017 | | \$21,952.75 | \$21,952.75 | | \$2,215,000.00 |
| 1-Oct-2017 | \$624,740.13 | \$21,952.75 | \$646,692.88 | \$668,645.63 | \$1,590,259.87 |
| 1-Apr-2018 | | \$15,764.59 | \$15,764.59 | | \$1,590,259.87 |
| 1-Oct-2018 | \$425,260.30 | \$15,764.59 | \$441,024.89 | \$456,789.48 | \$1,164,999.57 |
| 1-Apr-2019 | | \$11,562.25 | \$11,562.25 | | \$1,164,999.57 |
| 1-Oct-2019 | \$432,951.98 | \$11,562.25 | \$444,514.23 | | \$732,047.59 |
| 1-Apr-2020 | | \$7,283.87 | \$7,283.87 | \$451,798.10 | \$732,047.59 |
| 1-Oct-2020 | \$140,697.22 | \$7,283.87 | \$147,981.09 | | \$591,350.37 |
| 1-Apr-2021 | | \$5,883.94 | \$5,883.94 | \$153,865.03 | \$591,350.37 |
| 1-Oct-2021 | \$143,497.09 | \$5,883.94 | \$149,381.03 | | \$447,853.28 |
| 1-Apr-2022 | | \$4,456.14 | \$4,456.14 | \$153,837.17 | \$447,853.28 |
| 1-Oct-2022 | \$146,352.69 | \$4,456.14 | \$150,808.83 | | \$301,500.59 |
| 1-Apr-2023 | | \$2,999.93 | \$2,999.93 | \$153,808.76 | \$301,500.59 |
| 1-Oct-2023 | \$149,265.11 | \$2,999.93 | \$152,265.04 | | \$152,235.48 |
| 1-Apr-2024 | | \$1,514.74 | \$1,514.74 | \$153,779.78 | \$152,235.48 |
| 1-Oct-2024 | \$152,235.48 | \$1,514.74 | \$153,750.22 | \$153,750.22 | \$0.00 |



Fiscal Year 2023 Allocation of Shared Costs

| <i>Account Description</i> | FY2020 Actuals | FY2021 Actual | Amended FY2022 Budget | Allocation by Fund | | | |
|--|-------------------|------------------|-----------------------------|------------------------------|--------------------------|------------------------------|-----------------------------|
| | | | | FY2023 Budgeted Amount | General Fund (001) | Pelican Preserve (002) | Enterprise Fund (400) |
| | | | | | 27.0% | 14.0% | 59.0% |
| <u>Administrative</u> | | | | | | | |
| Management Services | 78,665 | 82,774 | 83,750 | 87,000 | 23,490 | 12,180 | 51,330 |
| Engineering Fees | 71,401 | 61,467 | 37,000 | 37,000 | 9,990 | 5,180 | 21,830 |
| Attorney Fees | 65,516 | 44,545 | 45,000 | 45,000 | 12,150 | 6,300 | 26,550 |
| Auditing Services | 19,000 | 17,536 | 20,500 | 20,500 | 5,535 | 2,870 | 12,095 |
| Public Officials Insurance | 5,620 | 5,490 | 10,353 | 10,400 | 2,808 | 1,456 | 6,136 |
| Legal Advertising | 10,750 | 8,317 | 11,500 | 15,000 | 4,050 | 2,100 | 8,850 |
| Annual Filing Fee | 175 | 175 | 175 | 200 | 54 | 28 | 118 |
| Subtotal | 251,127 | 220,305 | 208,278 | 215,100 | 58,077 | 30,114 | 126,909 |
| <u>Operational Admin Services</u> | | | | | | | |
| Payroll Market Adjustments | - | - | 150,000 | 55,000 | 14,850 | 7,700 | 32,450 |
| Payroll Merit Pool | - | - | 22,145 | 60,000 | 16,200 | 8,400 | 35,400 |
| Payroll Staff Bonuses | - | - | - | 35,000 | 9,450 | 4,900 | 20,650 |
| Payroll Fees | 5,731 | 9,546 | 8,300 | 13,000 | 3,510 | 1,820 | 7,670 |
| Professional Fees | 21,113 | 7,719 | 7,500 | 80,000 | 21,600 | 11,200 | 47,200 |
| Professional Fees - HR fees | - | 4,630 | 8,500 | 9,000 | 2,430 | 1,260 | 5,310 |
| Telephone and Fax Services | 9,435 | 7,136 | 1,200 | 1,200 | 324 | 168 | 708 |
| Cell Phone | 9,214 | 14,851 | 15,000 | 19,000 | 5,130 | 2,660 | 11,210 |
| Internet Fiber Service | - | 1,631 | 4,000 | 4,000 | 1,080 | 560 | 2,360 |
| Postage | 13,457 | 12,914 | 3,500 | 3,500 | 945 | 490 | 2,065 |
| Meeting Agendas & Minutes Prep. | - | - | 8,000 | 8,000 | 2,160 | 1,120 | 4,720 |
| Building Utilities - Electricity | 7,890 | 9,682 | 10,000 | 12,000 | 3,240 | 1,680 | 7,080 |
| Building Utilities - Water/Sewer | - | - | 7,000 | 7,000 | 1,890 | 980 | 4,130 |
| Building Utilities - Other | 5,136 | 15,783 | 9,500 | 10,000 | 2,700 | 1,400 | 5,900 |
| Rentals & Leases | 4,839 | 9,781 | 10,073 | 12,000 | 3,240 | 1,680 | 7,080 |
| Insurance (Liab,Auto,Property) | 23,537 | 23,790 | 43,360 | 38,000 | 10,260 | 5,320 | 22,420 |
| Building Maintenance & Repairs | 11,064 | 19,300 | 29,000 | 40,000 | 10,800 | 5,600 | 23,600 |
| Vehicle Maintenance | 18,237 | 17,052 | 25,000 | 25,000 | 6,750 | 3,500 | 14,750 |
| Vehicle Operations | 19,329 | 19,246 | 25,000 | 30,000 | 8,100 | 4,200 | 17,700 |
| Team Events | - | 673 | 3,200 | 4,000 | 1,080 | 560 | 2,360 |
| Printing | 4,900 | 137 | 8,500 | 9,000 | 2,430 | 1,260 | 5,310 |
| Dues, Licenses, Subscriptions | 5,665 | 1,179 | 4,200 | 5,000 | 1,350 | 700 | 2,950 |
| Office Supplies | 10,242 | 4,926 | 12,500 | 15,000 | 4,050 | 2,100 | 8,850 |
| Computer Support | 45,274 | 40,551 | 30,000 | 30,000 | 8,100 | 4,200 | 17,700 |



Fiscal Year 2023 Allocation of Shared Costs

| <i>Account Description</i> | FY2020 Actuals | FY2021 Actual | Amended FY2022 Budget | FY2023 Budgeted Amount | Allocation by Fund | | |
|------------------------------------|-------------------|-------------------|-----------------------------|------------------------------|--------------------------|------------------------------|-----------------------------|
| | | | | | General Fund (001) | Pelican Preserve (002) | Enterprise Fund (400) |
| | | | | | 27.0% | 14.0% | 59.0% |
| Computer Equipment & Peripherals | 1,744 | 11,609 | 15,000 | 15,000 | 4,050 | 2,100 | 8,850 |
| Software License Fees and Renewals | - | - | 26,015 | 30,000 | 8,100 | 4,200 | 17,700 |
| Document Management | - | 385 | 8,000 | 8,000 | 2,160 | 1,120 | 4,720 |
| Website & Newsletter | 2,040 | - | 15,000 | 15,000 | 4,050 | 2,100 | 8,850 |
| Team Uniforms | 1,318 | 1,412 | 3,000 | 4,000 | 1,080 | 560 | 2,360 |
| Safety Equipment | 3,283 | 1,002 | 2,000 | 2,000 | 540 | 280 | 1,180 |
| Boot allowance | - | - | - | 2,300 | 621 | 322 | 1,357 |
| Education / Training | 655 | 1,278 | 1,500 | 5,000 | 1,350 | 700 | 2,950 |
| Training HR | - | 15 | 1,000 | 1,000 | 270 | 140 | 590 |
| Safety Training | 1,357 | 88 | 1,500 | 1,500 | 405 | 210 | 885 |
| Operating Supplies | 8,574 | 8,717 | 10,000 | 15,000 | 4,050 | 2,100 | 8,850 |
| Subtotal | 234,034 | 245,034 | 528,492 | 623,500 | 168,345 | 87,290 | 367,865 |
| Total | \$ 485,161 | \$ 465,339 | \$ 736,770 | \$ 838,600 | \$ 226,422 | \$ 117,404 | \$ 494,774 |



Fiscal Year 2023 Debt Service Budget
Series 2013 Debt Service Fund (202) - Pelican Preserve Bond

| Description | FY 2021 | FY 2022 | Adopted | Budget | Notes |
|---|-----------------|-----------------|------------------|-----------------|-------|
| | Actual | Budget | FY 2023 | Variance | |
| | | | Budget | Fav/(UnFav) | |
| REVENUES | | | | | |
| Special Assessment Levy | \$ 241,572 | \$ 242,594 | \$ 241,572 | \$ (1,023) | |
| Tax Collector/Property Appraiser/Discounts | (8,525) | (9,704) | (9,663) | 41 | |
| Interest Earnings | 15 | - | - | - | |
| TOTAL REVENUES | 233,062 | 232,891 | 231,909 | (982) | |
| EXPENDITURES | | | | | |
| DEBT SERVICE PAYMENTS | | | | | |
| Principal Debt Retirement | 115,000 | 120,000 | 120,000 | - | |
| Interest Expense | 112,363 | 106,325 | 100,025 | 6,300 | |
| Misc-Assessmnt Collection Cost | 215 | 500 | 500 | - | |
| Total Debt Service Payments | 227,577 | 226,825 | 220,525 | 6,300 | |
| TOTAL EXPENDITURES | 227,577 | 226,825 | 220,525 | 6,300 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 5,485 | \$ 6,066 | \$ 11,384 | \$ 5,318 | |

| ASSESSMENT CHART | | |
|--------------------------------|-----------------|--------------|
| Category | Amount Per Unit | # of Units |
| Pelican PH1 - SF/MF (Replat) * | \$154.97 | 66 |
| Pelican PH1 - SF/MF | \$170.47 | 948 |
| Pelican PH1 - SF/Estate | \$257.90 | 246 |
| Golf Course | \$6,294.42 | 1 |
| Total | | 1,261 |

* Replat of 60 units in Palazzo.

| ANALYSIS OF BONDS OUTSTANDING | |
|---|--------------------|
| Maturity Date: | November 1, 2033 |
| Coupon Rate: | 5.25% |
| Bonds Outstanding as of 09/30/2022 | \$1,750,000 |
| Principal Payments - FY2023 | \$120,000 |
| Bonds Outstanding as of 09/30/2023 | \$1,630,000 |



Amortization Schedule
Series 2013 Debt Service Fund (202) - Pelican Preserve Bond

| Period Ending | Principal | Interest | Debt Service | Annual Debt Service | Outstanding Balance |
|----------------------|------------------|-----------------|---------------------|----------------------------|----------------------------|
| 11/1/2021 | | \$53,163 | \$53,163 | | \$1,870,000 |
| 5/1/2022 | \$120,000 | \$53,163 | \$173,163 | \$226,325 | \$1,750,000 |
| 11/1/2022 | | \$50,013 | \$50,013 | | \$1,750,000 |
| 5/2/2023 | \$120,000 | \$50,013 | \$170,013 | \$220,025 | \$1,630,000 |
| 11/1/2023 | | \$46,863 | \$46,863 | | \$1,630,000 |
| 5/2/2024 | \$130,000 | \$46,863 | \$176,863 | \$223,725 | \$1,500,000 |
| 11/1/2024 | | \$43,125 | \$43,125 | | \$1,500,000 |
| 5/2/2025 | \$145,000 | \$43,125 | \$188,125 | \$231,250 | \$1,355,000 |
| 11/1/2025 | | \$38,956 | \$38,956 | | \$1,355,000 |
| 5/2/2026 | \$150,000 | \$38,956 | \$188,956 | \$227,913 | \$1,205,000 |
| 11/1/2026 | | \$34,644 | \$34,644 | | \$1,205,000 |
| 5/2/2027 | \$150,000 | \$34,644 | \$184,644 | \$219,288 | \$1,055,000 |
| 11/1/2027 | | \$30,331 | \$30,331 | | \$1,055,000 |
| 5/2/2028 | \$155,000 | \$30,331 | \$185,331 | \$215,663 | \$900,000 |
| 11/1/2028 | | \$25,875 | \$25,875 | | \$900,000 |
| 5/2/2029 | \$165,000 | \$25,875 | \$190,875 | \$216,750 | \$735,000 |
| 11/1/2029 | | \$21,131 | \$21,131 | | \$735,000 |
| 5/2/2030 | \$170,000 | \$21,131 | \$191,131 | \$212,263 | \$565,000 |
| 11/1/2030 | | \$16,244 | \$16,244 | | \$565,000 |
| 5/2/2031 | \$175,000 | \$16,244 | \$191,244 | \$207,488 | \$390,000 |
| 11/1/2031 | | \$11,213 | \$11,213 | | \$390,000 |
| 5/2/2032 | \$185,000 | \$11,213 | \$196,213 | \$207,425 | \$205,000 |
| 11/1/2032 | | \$5,894 | \$5,894 | | \$205,000 |
| 5/2/2033 | \$205,000 | \$5,894 | \$210,894 | \$216,788 | \$0 |



Fiscal Year 2023 Debt Service Budget
Debt Service Fund (205) - Lake Bank Restoration Loans

| Description | FY 2021 Actual | FY 2022 Budget | Adopted FY 2023 Budget | Budget Variance Fav/(UnFav) | Notes |
|---|-------------------|-------------------|------------------------------|-----------------------------------|-------|
| REVENUES | | | | | |
| Special Assessment Levy | \$ 510,176 | \$ 642,623 | \$ 619,002 | \$ (23,621) | |
| Tax Collector/Property Appraiser/Discounts | (18,002) | (25,705) | (24,760) | 945 | |
| Interest - Investments | 1,912 | - | - | - | |
| TOTAL REVENUES | 494,086 | 616,918 | 594,242 | (22,676) | |
| EXPENDITURES | | | | | |
| ADMINISTRATIVE SERVICES | | | | | |
| Audit Fees | 2,139 | 2,500 | 2,500 | - | |
| Trustees Fees | - | 5,500 | 5,500 | - | |
| Total Administrative Services | 2,139 | 8,000 | 8,000 | - | |
| DEBT SERVICE PAYMENTS | | | | | |
| Principal Debt Retirement | 384,690 | 522,642 | 505,851 | 16,791 | |
| Interest Expense | 91,245 | 85,276 | 80,391 | 4,885 | |
| Total Debt Service Payments | 475,935 | 607,918 | 586,242 | 21,676 | |
| OTHER FEES AND CHARGES | | | | | |
| Reserve - Other | - | 91,188 | 87,936 | 3,251 | |
| Miscellaneous Collection Fees | 453 | 1,000 | - | 1,000 | |
| Total Other Fees & Charges | 453 | 92,188 | 87,936 | 4,251 | |
| TOTAL EXPENDITURES | 478,527 | 708,105 | 682,178 | 25,927 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | 15,559 | (91,188) | (87,936) | 3,251 | |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Use of Fund Balance | - | 91,188 | 87,936 | (3,251) | |
| Total Other Financing Sources (Uses) | - | 91,188 | 87,936 | (3,251) | |
| NET CHANGE IN FUND BALANCE | \$ 15,559 | \$ - | \$ - | \$ (0) | |



Amortization Schedule - All Loans

Debt Service Fund (205) - Lake Bank Restoration Bond

| Fiscal Year | Principal | Interest | Annual Debt Service | Outstanding Balance |
|----------------|---------------------|--------------------|------------------------|------------------------|
| | | | | \$10,525,939 |
| 2018 | \$20,392 | \$1,284 | \$21,676 | \$10,505,547 |
| 2019 | \$197,078 | \$44,533 | \$241,611 | \$10,308,469 |
| 2020 | \$303,346 | \$83,560 | \$386,906 | \$10,005,123 |
| 2021 | \$392,659 | \$87,960 | \$480,619 | \$9,612,464 |
| 2022 | \$522,642 | \$85,276 | \$607,918 | \$9,089,822 |
| 2023 | \$505,851 | \$80,391 | \$586,242 | \$8,583,971 |
| 2024 | \$510,443 | \$75,799 | \$586,242 | \$8,073,528 |
| 2025 | \$515,092 | \$71,150 | \$586,242 | \$7,558,436 |
| 2026 | \$519,799 | \$66,443 | \$586,242 | \$7,038,637 |
| 2027 | \$524,564 | \$61,678 | \$586,242 | \$6,514,073 |
| 2028 | \$529,389 | \$56,853 | \$586,242 | \$5,984,684 |
| 2029 | \$534,274 | \$51,968 | \$586,242 | \$5,450,411 |
| 2030 | \$539,220 | \$47,022 | \$586,242 | \$4,911,191 |
| 2031 | \$544,227 | \$42,015 | \$586,242 | \$4,366,964 |
| 2032 | \$549,298 | \$36,944 | \$586,242 | \$3,817,666 |
| 2033 | \$554,431 | \$31,811 | \$586,242 | \$3,263,235 |
| 2034 | \$559,630 | \$26,612 | \$586,242 | \$2,703,605 |
| 2035 | \$564,893 | \$21,349 | \$586,242 | \$2,138,712 |
| 2036 | \$570,222 | \$16,020 | \$586,242 | \$1,568,490 |
| 2037 | \$575,619 | \$10,624 | \$586,242 | \$992,872 |
| 2038 | \$581,083 | \$5,159 | \$586,242 | \$411,789 |
| 2039 | \$142,059 | \$909 | \$142,968 | \$269,731 |
| 2040 | \$142,500 | \$466 | \$142,967 | \$127,230 |
| 2041 | \$127,230 | \$61 | \$127,292 | \$0 |
| Total | \$10,398,709 | \$1,005,827 | \$11,404,536 | |

Outstanding Loans

(as of May 2022)

| Loan # | Loan Amount (1) | Unpaid Balance | Annual Payments | Last Payment Date |
|--------------|---------------------|--------------------|--------------------|----------------------|
| SW360400 | \$102,992 | \$0 | \$0 | 6/5/2022 |
| SW360401 | \$3,938,791 | \$3,218,606 | \$219,935 | 6/15/2038 |
| SW360410 | \$3,981,232 | \$3,239,976 | \$223,339 | 8/15/2038 |
| SW360440 | \$122,327 | \$112,673 | \$7,832 | 4/15/2040 |
| SW360441 | \$265,819 | \$248,786 | \$15,674 | 12/15/2040 |
| SW360442 | \$2,389,244 | \$2,269,782 | \$119,462 | 8/15/2041 |
| Total | \$10,800,405 | \$9,089,823 | \$586,242 | |

(1) Loan Amount includes service fees and capitalized interest.



Fiscal Year 2023 Capital Projects Budget -- General Fund (300)

| Description | FY 2021 Actual | Amended FY 2022 Budget | Adopted FY 2023 Budget | Variance Bud vs. Proj Fav/(unfav) | Notes |
|---------------------------------------|-------------------|------------------------------|------------------------------|---|-------|
| REVENUES | | | | | |
| Utilization of Reserve | \$ - | \$ 122,500 | \$ - | \$ (122,500) | |
| Total Revenues | - | 122,500 | - | (122,500) | |
| EXPENDITURES | | | | | |
| ADMINISTRATIVE | | | | | |
| Vehicle | - | 30,000 | - | 30,000 | |
| New ADA Compliant Website | - | 8,000 | 10,000 | (2,000) | |
| Board room renovation and updates | - | 20,000 | 17,000 | 3,000 | |
| Bond Validation Costs | - | 75,000 | - | 75,000 | |
| Project Contingency | - | 4,000 | - | 4,000 | |
| Reserve Study | - | 50,000 | 30,000 | 20,000 | |
| Accounting Software | - | 21,000 | 70,000 | (49,000) | |
| Utility Trailer | - | - | - | - | |
| Server Replacement | - | - | - | - | |
| Main District Building Construction | - | - | 250,000 | (250,000) | |
| GIS Mapping | - | - | 25,000 | (25,000) | |
| Excavator | - | - | - | - | |
| Total Administrative Services | - | 208,000 | 402,000 | (194,000) | |
| PARKS & RECREATION | | | | | |
| Bocce Ball Courts | - | - | - | - | |
| Dog Park Upgrades | - | - | - | - | |
| Pool Filtration System Replacement | - | 60,000 | - | 60,000 | |
| Pool Furniture | - | 30,000 | - | 30,000 | |
| Pool Rehabilitation | - | 160,000 | - | 160,000 | |
| Gateway Commons Pool Renovations | - | - | 50,000 | (50,000) | |
| Soccer Park Ballasts Boxes | 28,118 | - | - | - | |
| Parks & Recreation Fields & Amenities | - | - | 115,000 | (115,000) | |
| Landscaping/Monument Signs | - | - | 50,000 | (50,000) | |
| Total Parks & Recreation | 28,118 | 250,000 | 215,000 | 35,000 | |
| LANDSCAPE SERVICES | | | | | |
| Irrigation System High Service Pumps | - | 120,000 | - | 120,000 | |
| Total Landscape Services | - | 120,000 | - | 120,000 | |



Fiscal Year 2023 Capital Projects Budget -- General Fund (300)

| Description | FY 2021 Actual | Amended FY 2022 Budget | Adopted FY 2023 Budget | Variance Bud vs. Proj Fav/(unfav) | Notes |
|---|-------------------|------------------------------|------------------------------|---|-------|
| <i>WATERWAY MANAGEMENT SERVICES</i> | | | | | |
| Aerators | - | 100,000 | 120,000 | (20,000) | |
| Daniels Preserve Storm Pipe Replacement | - | 440,000 | 100,000 | 340,000 | |
| Bathymetric Study | - | 150,000 | 100,000 | 50,000 | |
| Stormwater System Repair | - | 300,000 | 250,000 | 50,000 | |
| Stormwater System Pipe and Basin Cleaning | - | 400,000 | 200,000 | 200,000 | |
| Pond Bank Point Repairs and Maintenance | - | 250,000 | 100,000 | 150,000 | |
| Adjustable Weirs | - | 334,500 | 375,000 | (40,500) | |
| GIS Stormwater Basin 4&5 | - | 25,000 | - | 25,000 | |
| Total Waterway Management Services | - | 1,999,500 | 1,245,000 | 754,500 | |
| <i>ROADWAY SERVICES</i> | | | | | |
| Streetlight Pole, Wiring, & Fixture Replacement | - | 150,000 | 875,000 | (725,000) | |
| Streetlight Wiring Replacement | - | 135,000 | - | 135,000 | |
| Road Resurfacing / Repair | - | 160,000 | 60,000 | 100,000 | |
| Curb and Gutter Replacement | - | 206,750 | 30,000 | 176,750 | |
| Sidewalk Maintenance & Replacement | - | 67,000 | 150,000 | (83,000) | |
| Total Roadway Services | - | 718,750 | 1,115,000 | (396,250) | |
| TOTAL EXPENDITURES | 28,118 | 3,296,250 | 2,977,000 | 319,250 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | (28,118) | (3,173,750) | (2,977,000) | 196,750 | |
| <i>OTHER FINANCING SOURCES (USES)</i> | | | | | |
| Interfund Transfer - In | 284,647 | 300,000 | 279,000 | (21,000) | |
| Capital Reserves (addition) | - | (300,000) | (279,000) | 21,000 | |
| Debt Proceeds (loan) | - | 3,173,750 | 2,977,000 | (196,750) | |
| Total Other Financing Sources (Uses) | 284,647 | 3,173,750 | 2,977,000 | (196,750) | |
| Net change in Fund Balance | \$ 256,530 | \$ - | \$ - | \$ - | |



Fiscal Year 2023 Capital Projects Budget -- Enterprise Fund (301)

| Description | FY 2021 Actual | Amended FY 2022 Budget | Adopted FY 2023 Budget | Budget Variance Fav/(UnFav) | Notes |
|---|-------------------|------------------------------|------------------------------|-----------------------------------|-------|
| REVENUES | | | | | |
| Utilization of Reserves | \$ - | \$ 2,400 | \$ - | \$ (2,400) | |
| TOTAL REVENUES | - | 2,400 | - | (2,400) | |
| EXPENSES | | | | | |
| ADMINISTRATIVE | | | | | |
| Vehicles | 65,854 | 52,400 | 50,000 | 2,400 | |
| Software | - | 100,000 | 75,000 | 25,000 | |
| Meter Pilot Program | - | - | 40,000 | (40,000) | |
| Diesel fuel tank | - | 10,000 | - | 10,000 | |
| Pole Barn | - | 150,000 | - | 150,000 | |
| Emergency Access Road | 18,053 | 250,000 | - | 250,000 | |
| Total Administrative | 83,907 | 562,400 | 165,000 | 397,400 | |
| UTILITY SERVICES | | | | | |
| Water | | | | | |
| Insertion Valve | - | 125,000 | 75,000 | 50,000 | |
| Water Sampling Stations | - | 8,000 | 8,000 | - | |
| 16" Force Main Relocation | 3,875 | - | - | - | |
| Water Well Improvement | 13,640 | - | - | - | |
| Total Water | 17,515 | 133,000 | 83,000 | 50,000 | |
| Wastewater | | | | | |
| Telemetry Equipmnt Replacemnt & Upgrade | 1,225 | 8,000 | 8,000 | - | |
| Liftstation fencing | - | 17,500 | 5,000 | 12,500 | |
| Lift Station Driveways | - | 55,000 | 25,000 | 30,000 | |
| Lift Station Panels | - | 35,000 | 35,000 | - | |
| Emergency By-Pass Pump | 106,047 | 125,000 | 125,000 | - | |
| Mobile Emergency By-Pass Pump | - | 55,000 | - | 55,000 | |
| Wastewater Pump Station Replacement | 43,877 | 313,123 | 175,000 | 138,123 | |
| Wastewater Lift Station Pumps | 61,187 | 45,000 | 30,000 | 15,000 | |
| 12" FPL By-Pass Force Main | - | 200,000 | 850,000 | (650,000) | |
| Valve Replacement | 149,164 | 38,533 | - | 38,533 | |
| Total Wastewater | 361,500 | 892,156 | 1,253,000 | (360,844) | |



Fiscal Year 2023 Capital Projects Budget -- Enterprise Fund (301)

| Description | FY 2021 Actual | Amended FY 2022 Budget | Adopted FY 2023 Budget | Budget Variance Fav/(UnFav) | Notes |
|--|-------------------|------------------------------|------------------------------|-----------------------------------|-------|
| <u>Irrigation</u> | | | | | |
| Refurb of Irrigation Zones Ctrl Sys. | - | 46,200 | 46,200 | - | |
| Master Irrigation Renovation | - | - | 1,340,000 | (1,340,000) | |
| 24-Inch Irrigation Meter | - | - | 175,000 | (175,000) | |
| 12-inch Irrigation Main | - | 86,000 | 840,000 | (754,000) | |
| Irrigation System High Service Pumps | 126,438 | 10,000 | - | 10,000 | |
| Hawthorne Wells | - | 120,000 | 865,000 | (745,000) | |
| Total Utility Services | 126,438 | 262,200 | 3,266,200 | (3,004,000) | |
| <u>Commerce Lakes Roundabout</u> | | | | | |
| Construction in Progress | - | 474,914 | - | 474,914 | |
| Engineering Fees | - | 25,086 | - | 25,086 | |
| Total Commerce Lakes Roundabout | - | 500,000 | - | 500,000 | |
| <u>Griffin Roundabout</u> | | | | | |
| Construction in Progress | - | 397,005 | 200,000 | 197,005 | |
| Engineering Fees | - | 22,471 | - | 22,471 | |
| Total Griffin Roundabout | - | 419,476 | 200,000 | 219,476 | |
| <u>Meter Replacement</u> | | | | | |
| Engineering Fees | - | 40,000 | - | 40,000 | |
| Total Meter Replacement | - | 40,000 | - | 40,000 | |
| TOTAL EXPENSES | 589,360 | 2,809,232 | 4,967,200 | (2,157,968) | |
| OPERATING INCOME | (589,360) | (2,806,832) | (4,967,200) | (2,160,368) | |
| <u>NONOPERATING REVENUES (EXPENSES)</u> | | | | | |
| Debt Proceeds (loan) | - | 166,000 | 2,555,000 | 2,389,000 | |
| Interfund Transfer - In | 589,890 | 2,640,832 | 2,412,200 | (228,632) | |
| Total Nonoperating Revenues (Expenses) | 589,890 | 2,806,832 | 4,967,200 | 2,160,368 | |
| Net Change in Position | \$ 530 | \$ - | \$ - | \$ - | |



Fiscal Year 2023 Staffing Plan

| Position | FT/ PT | Annual Hrs | Hrly Rate | Annual Salary | Payroll Benefits | | | | | Total Payroll Cost (1) |
|------------------------------|-----------|---------------|-----------------|------------------|------------------|---------------|--------------------------------|--------------------------|---------------|------------------------------|
| | | | | | FICA | Retire-ment | Health / Dental / Vision | Life / AD&D / STD/LTD | WC | |
| Administration | | | | | | | | | | |
| Board of Supervisors | | N/A | N/A | \$ 24,000 | \$ 1,836 | \$ - | \$ - | \$ - | \$ - | \$ 25,836 |
| District Manager | FT | 2,080 | \$67.50 | 140,400 | 10,741 | 4,212 | 10,189 | 939 | 339 | 166,819 |
| Assistant District Manager | FT | 2,080 | \$50.49 | 105,019 | 8,034 | 3,151 | - | 1,107 | 254 | 117,564 |
| Contracts Manager/PIO | FT | 2,080 | \$31.25 | 65,000 | 4,973 | 1,950 | 10,189 | 939 | 157 | 83,207 |
| Administrative Assistant | FT | 2,080 | \$19.76 | 41,101 | 3,144 | 1,233 | 10,189 | 562 | 99 | 56,328 |
| Office Administrator | FT | 2,080 | \$20.80 | 43,264 | 3,310 | 1,298 | 10,685 | 567 | 104 | 59,229 |
| | | | Subtotal | 418,784 | 32,037 | 11,844 | 41,252 | 4,114 | 953 | 508,983 |
| Operations | | | | | | | | | | |
| Public Works Director | FT | 2,080 | \$48.08 | 100,000 | 7,650 | 3,000 | 10,685 | 707 | 2,625 | 124,668 |
| Stormwater Specialist | FT | 2,080 | \$27.04 | 56,243 | 4,303 | 1,687 | 10,685 | 707 | 1,476 | 75,102 |
| Stormwater Intern | PT | 1,950 | \$17.50 | 34,125 | 2,611 | 1,024 | - | - | 896 | 38,655 |
| | | | Subtotal | 190,368 | 14,563 | 5,711 | 21,371 | 1,414 | 4,997 | 238,425 |
| P&R / Other | | | | | | | | | | |
| Recreation Manager | FT | 2,080 | \$27.00 | 56,160 | 4,296 | 1,685 | 10,189 | 717 | 1,474 | 74,521 |
| Recreation Maintenance | PT | 1,950 | \$15.60 | 30,420 | 2,327 | 913 | - | - | 799 | 34,458 |
| Parks & Rec - Landscape | FT | 2,080 | \$24.17 | 50,274 | 3,846 | 1,508 | 10,189 | 717 | 1,320 | 67,853 |
| Recreation Maintenance | FT | 2,080 | \$20.00 | 41,600 | 3,182 | 1,248 | 10,189 | 606 | 1,092 | 57,917 |
| Recreation Maintenance | FT | 2,080 | \$19.00 | 39,520 | 3,023 | 1,186 | 10,189 | 606 | 1,037 | 55,561 |
| Recreation Maintenance | FT | 2,080 | \$19.00 | 39,520 | 3,023 | 1,186 | 10,189 | 606 | 1,037 | 55,561 |
| | | | Subtotal | 257,494 | 19,698 | 7,725 | 50,944 | 3,251 | 6,759 | 345,871 |
| Utility Services | | | | | | | | | | |
| Utility Manager | FT | 2,080 | \$49.00 | 101,920 | 7,797 | 3,058 | 8,763 | 1,107 | 2,558 | 125,202 |
| Utility Billing Manager | FT | 2,080 | \$34.82 | 72,424 | 5,540 | 2,173 | 10,189 | 922 | 1,817 | 93,066 |
| Electrician | FT | 2,080 | \$36.84 | 76,621 | 5,861 | 2,299 | 10,189 | 958 | 1,923 | 97,850 |
| Billing Specialist | FT | 2,080 | \$22.51 | 46,812 | 3,581 | 1,404 | 10,189 | 671 | 1,175 | 63,832 |
| Meter Specialist | FT | 2,080 | \$20.90 | 43,480 | 3,326 | 1,304 | 8,763 | 638 | 1,091 | 58,604 |
| Meter Specialist | FT | 2,080 | \$18.72 | 38,938 | 2,979 | 1,168 | 10,189 | 803 | 977 | 55,053 |
| GIS Specialist | FT | 2,080 | \$24.44 | 50,835 | 3,889 | 1,525 | 10,189 | 606 | 1,276 | 68,319 |
| Utility Field Operator | FT | 2,080 | \$29.12 | 60,570 | 4,634 | 1,817 | 10,631 | 759 | 1,520 | 79,931 |
| Utility Field Operator | FT | 2,080 | \$20.80 | 43,264 | 3,310 | 1,298 | 8,763 | 606 | 1,086 | 58,326 |
| Utility Field Operator | FT | 2,080 | \$20.80 | 43,264 | 3,310 | 1,298 | 10,189 | 649 | 1,086 | 59,796 |
| Utility Field Operator | FT | 2,080 | \$22.88 | 47,590 | 3,641 | 1,428 | 10,189 | 640 | 1,194 | 64,682 |
| Utility Field Operator | FT | 2,080 | \$20.00 | 41,600 | 3,182 | 1,248 | 10,189 | 628 | 1,044 | 57,891 |
| Utility Field Operator | FT | 2,080 | \$20.00 | 41,600 | 3,182 | 1,248 | 10,189 | 628 | 1,044 | 57,891 |
| | | | Subtotal | 708,918 | 54,232 | 21,268 | 128,620 | 9,614 | 17,790 | 940,441 |
| Total | | | | 1,575,563 | 120,531 | 46,547 | 242,186 | 18,392 | 30,500 | 2,033,720 |
| FY2022 Budgeted Total | | | | 1,390,168 | 106,348 | 39,648 | 232,545 | 17,760 | 26,430 | 1,812,901 |
| Difference | | | | \$ 185,395 | \$ 14,183 | \$ 6,898 | \$ 9,641 | \$ 632 | \$ 4,070 | \$ 220,819 |

Notes

- 1.) Total payroll cost includes wage increases and all payroll related benefits.
- 2.) A Merit, Bonus and Market Adjustment Pool was included in the General, Pelican Preserve and Enterprise Funds.
- 3.) Health, Dental, Vision & Life include a 10% increase as a contingency for potential premium increases.



Fiscal Year 2023 Staffing Plan - Allocation %

| Position | General Fund | | | | | | PP | | SB | Enterprise Fund | | | | Total |
|----------------------------|--------------|----------------|-------------|-----|-------|--------|-------|----|-------|-----------------|-------|-------|-----|-------|
| | Admin | Land- scape | Wtr Mgmt | P&R | Swim | Events | Admin | Op | Admin | Admin | Water | Sewer | Irr | |
| Administration | | | | | | | | | | | | | | |
| Board of Supervisors | 50% | 0% | 0% | 0% | 0% | 0% | 10% | 0% | 0% | 40% | 0% | 0% | 0% | 100% |
| District Manager | 50% | 0% | 0% | 0% | 0% | 0% | 10% | 0% | 0% | 40% | 0% | 0% | 0% | 100% |
| Assistant District Manager | 50% | 0% | 0% | 0% | 0% | 0% | 10% | 0% | 0% | 40% | 0% | 0% | 0% | 100% |
| Contracts Manager/PIO | 50% | 0% | 0% | 0% | 0% | 0% | 10% | 0% | 0% | 40% | 0% | 0% | 0% | 100% |
| Administrative Assistant | 40% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 10% | 50% | 0% | 0% | 0% | 100% |
| Office Administrator | 35% | 0% | 0% | 0% | 0% | 0% | 10% | 0% | 5% | 50% | 0% | 0% | 0% | 100% |
| Operations | | | | | | | | | | | | | | |
| Public Works Director | 20% | 20% | 20% | 20% | 3% | 3% | 10% | 0% | 5% | 0% | 0% | 0% | 0% | 100% |
| Stormwater Specialist | 10% | 10% | 60% | 10% | 0.0% | 0.0% | 0% | 5% | 0% | 5% | 0% | 0% | 0% | 100% |
| Stormwater Intern | 10% | 10% | 60% | 10% | 0.0% | 0.0% | 0% | 5% | 0% | 5% | 0% | 0% | 0% | 100% |
| P&R / Other | | | | | | | | | | | | | | |
| Recreation Manager | 15% | 30% | 0% | 20% | 20.0% | 15.0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 100% |
| Recreation Maintenance | 15% | 30% | 0% | 20% | 20.0% | 15.0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 100% |
| Parks & Rec - Landscape | 0% | 95% | 0% | 0% | 0.0% | 0.0% | 0% | 5% | 0% | 0% | 0% | 0% | 0% | 100% |
| Recreation Maintenance | 15% | 30% | 0% | 20% | 20.0% | 15.0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 100% |
| Recreation Maintenance | 15% | 30% | 0% | 20% | 20.0% | 15.0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 100% |
| Recreation Maintenance | 15% | 30% | 0% | 20% | 20.0% | 15.0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 100% |
| Utility Services | | | | | | | | | | | | | | |
| Utility Manager | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 10% | 30% | 30% | 30% | 100% |
| Utility Billing Manager | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 10% | 30% | 30% | 30% | 100% |
| Electrician | 0% | 15% | 0% | 10% | 0% | 0% | 0% | 0% | 0% | 0% | 25% | 25% | 25% | 100% |
| Billing Specialist | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 10% | 30% | 30% | 30% | 100% |
| Meter Specialist | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 33% | 33% | 33% | 100% |
| Meter Specialist | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 33% | 33% | 33% | 100% |
| GIS Specialist | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 33% | 33% | 33% | 100% |
| Utility Field Operator | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 33% | 33% | 33% | 100% |
| Utility Field Operator | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 33% | 33% | 33% | 100% |
| Utility Field Operator | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 33% | 33% | 33% | 100% |
| Utility Field Operator | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 33% | 33% | 33% | 100% |
| Utility Field Operator | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 33% | 33% | 33% | 100% |
| Utility Field Operator | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 33% | 33% | 33% | 100% |



Capital Improvement Plan - General Fund

Fiscal Year 2022 - 2027

| Fund/Department Project Description | Projected FY2022 | FY2023 (1) | FY2024 | FY2025 | FY2026 | FY2027 | Total | Notes |
|--|---------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------|
| Administrative | | | | | | | | |
| Board room renovation and updates | 3,000 | 17,000 | - | - | - | - | 20,000 | |
| Bond Validation Engineering & Legal | 80,000 | - | - | - | - | - | 80,000 | |
| Capital Reserve Study | 20,000 | 30,000 | - | - | - | - | 50,000 | |
| Accounting Software | - | 70,000 | - | - | - | - | 70,000 | |
| ADA Compliant | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 60,000 | |
| Geographical Information Systems (GIS) | 25,000 | 25,000 | 25,000 | 25,000 | 10,000 | 10,000 | 120,000 | |
| Storage Facility Construction | - | - | 150,000 | 20,000 | 830,000 | - | 1,000,000 | |
| Main District Building Construction | - | 250,000 | 40,000 | 2,500,000 | - | - | 2,790,000 | |
| Administrative Total | 138,000 | 402,000 | 225,000 | 2,555,000 | 850,000 | 20,000 | 4,190,000 | |
| Waterway Management | | | | | | | | |
| Bathymetric Surveys and Sediment Core Sampling | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 600,000 | |
| Surface Water Aerators | 120,000 | 120,000 | 120,000 | 40,000 | 40,000 | 40,000 | 480,000 | |
| Adjustable Weirs | - | 375,000 | 375,000 | - | - | - | 750,000 | |
| Daniels Preserve Storm Pipe Replacement | 300,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 800,000 | |
| Stormwater System Repair & Swale Reclamation | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 1,500,000 | |
| Stormwater System Pipe and Basin Cleaning | 200,000 | 200,000 | 200,000 | 100,000 | 100,000 | 100,000 | 900,000 | |
| Lake Bank Point Repairs and Maintenance | 250,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 750,000 | |
| Lake Bank Restoration | - | - | 3,750,000 | 3,750,000 | 3,750,000 | 3,750,000 | 15,000,000 | |
| Waterway Management Total | 1,220,000 | 1,245,000 | 4,995,000 | 4,440,000 | 4,440,000 | 4,440,000 | 20,780,000 | |
| Roadway, Landscape & Irrigation | | | | | | | | |
| Streetlight Pole, Wiring, & Fixture Replacement | - | 875,000 | 875,000 | 875,000 | - | - | 2,625,000 | |
| Road Resurfacing / Repair | 160,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 460,000 | |
| Curb and Gutter Replacement | 10,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 160,000 | |
| Sidewalk Maintenance & Replacement | - | 150,000 | 150,000 | 90,000 | 90,000 | 90,000 | 570,000 | |
| Roadway, Landscape & Irrigation Total | 170,000 | 1,115,000 | 1,115,000 | 1,055,000 | 180,000 | 180,000 | 3,815,000 | |



Capital Improvement Plan - General Fund

Fiscal Year 2022 - 2027

| Fund/Department Project Description | Projected FY2022 | FY2023 (1) | FY2024 | FY2025 | FY2026 | FY2027 | Total | Notes |
|--|---------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------|
| Parks & Recreation | | | | | | | | |
| Pool Filtration System Replacement | 60,000 | - | - | - | - | - | 60,000 | |
| Gateway Commons Pool Renovations | - | 50,000 | - | - | - | - | 50,000 | |
| Gateway Commons Construction | - | - | - | 500,000 | 100,000 | 7,500,000 | 8,100,000 | |
| Parks & Recreation Fields & Amenities | - | 115,000 | 115,000 | 115,000 | 115,000 | 115,000 | 575,000 | |
| Landscaping/Monument Signs | 100,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 350,000 | |
| Parks & Recreation Total | 160,000 | 215,000 | 165,000 | 665,000 | 265,000 | 7,665,000 | 9,135,000 | |
| Total | 1,688,000 | 2,977,000 | 6,500,000 | 8,715,000 | 5,735,000 | 12,305,000 | 37,920,000 | |

Notes

1.) The amounts included in the FY2023 column are the only projects/purchases included in the FY2023 budget. All other columns are placeholders at this point for potential future projects.



Capital Improvement Plan - Enterprise Fund

Fiscal Year 2022 - 2027

| Fund/Department Project Description | Projected FY2022 | FY2023 (1) | FY2024 | FY2025 | FY2026 | FY2027 | Total | Notes |
|--|---------------------|------------------|----------------|----------------|----------------|----------------|------------------|-------|
| Administrative Services / Other | | | | | | | | |
| Vehicle, Pickup Truck (70% Allocation) | 50,000 | 50,000 | 130,000 | - | - | - | 230,000 | |
| Enterprise Software (work orders / GIS / Asset Management) | 100,000 | - | - | - | - | - | 100,000 | |
| Billing Software | - | 75,000 | - | - | - | - | 75,000 | |
| Diesel fuel tank | 10,000 | - | - | - | - | - | 10,000 | |
| Pole Barn | 150,000 | - | - | - | - | - | 150,000 | |
| Griffin Roundabout | - | 200,000 | - | - | - | - | 200,000 | |
| Commerce Lakes Roundabout | 500,000 | - | - | - | - | - | 500,000 | |
| Meter Pilot Program | - | 40,000 | - | - | - | - | 40,000 | |
| Meter Replacement | 40,000 | - | - | - | - | - | 40,000 | |
| Access Road | 250,000 | - | - | - | - | - | 250,000 | |
| Administrative Total | 1,100,000 | 365,000 | 130,000 | - | - | - | 1,595,000 | |
| Water | | | | | | | | |
| Insertion Valve | 125,000 | 75,000 | 75,000 | 50,000 | - | - | 325,000 | |
| Water Sampling Stations | 8,000 | 8,000 | 8,000 | 8,000 | - | - | 32,000 | |
| Water Total | 133,000 | 83,000 | 83,000 | 58,000 | - | - | 357,000 | |
| Wastewater | | | | | | | | |
| Pump Station Telemetry Equip. Replacement & Upgrade | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 48,000 | |
| Liftstation fencing | 17,500 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 42,500 | |
| Lift Station Driveways | 55,000 | 25,000 | 25,000 | - | - | - | 105,000 | |
| Emergency By-Pass Pump - Master Stations | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 750,000 | |
| Mobile Emergency By-Pass Pump | 55,000 | - | - | - | - | - | 55,000 | |
| Wastewater Pump Station Replacement (2/yr.) | 313,123 | 175,000 | 140,000 | 140,000 | 140,000 | 140,000 | 1,048,123 | |
| Lift Station Panels | 35,000 | 35,000 | - | - | - | - | 70,000 | |
| Wastewater Lift Station Pumps 10HP and 20HP | 45,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 195,000 | |
| 12" FPL By-Pass Force Main | 200,000 | 850,000 | - | - | - | - | 1,050,000 | |
| Valve Replacement | 38,533 | - | 25,000 | - | - | - | 63,533 | |
| Waste Water Total | 892,156 | 1,253,000 | 358,000 | 308,000 | 308,000 | 308,000 | 3,427,156 | |



Capital Improvement Plan - Enterprise Fund

Fiscal Year 2022 - 2027

| Fund/Department Project Description | Projected FY2022 | FY2023 (1) | FY2024 | FY2025 | FY2026 | FY2027 | Total | Notes |
|---|---------------------|------------------|------------------|------------------|---------------|---------------|------------------|--|
| Irrigation | | | | | | | | |
| Refurb of Irrigation Zones Control Systems | 46,200 | 46,200 | 46,200 | 46,200 | 46,200 | 46,200 | 277,200 | |
| Master Irrigation Renovation | 80,000 | 1,340,000 | 450,000 | 50,000 | 50,000 | 50,000 | 2,020,000 | |
| Replacement of the Irrigation Sys. High Service Pumps | 10,000 | - | - | - | - | - | 10,000 | |
| Hawthorne Wells | 80,000 | 865,000 | - | - | - | - | 945,000 | |
| 24-Inch Irrigation Meter | - | 175,000 | - | - | - | - | 175,000 | Original Amount was \$120K; Increased by \$55K |
| 12-Inch Irrigation Main (Facilities Item) | 86,000 | 840,000 | - | - | - | - | 926,000 | |
| FPL Spray Irrigation System | - | - | 850,000 | - | - | - | 850,000 | |
| Generator for Irrigation Pumps | - | - | 500,000 | - | - | - | 500,000 | |
| 2,000,000 Gallon Storage Tank | - | - | 580,000 | 3,000,000 | - | - | 3,580,000 | |
| Irrigation Total | 302,200 | 3,266,200 | 2,426,200 | 3,096,200 | 96,200 | 96,200 | 9,283,200 | |

| | | | | | | | | |
|--------------|------------------|------------------|------------------|------------------|----------------|----------------|-------------------|--|
| Total | 2,427,356 | 4,967,200 | 2,997,200 | 3,462,200 | 404,200 | 404,200 | 14,662,356 | |
|--------------|------------------|------------------|------------------|------------------|----------------|----------------|-------------------|--|

Notes

1.) The amounts included in the FY2023 column are the only projects/purchases included in the FY2023 budget. All other columns are placeholders at this point for potential future projects.