SUNSHINE
WATER CONTROL DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2019
PREPARED MAY 3, 2018

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SUNSHINE WATER CONTROL DISTRICT GENERAL FUND BUDGET FISCAL YEAR 2019

•	Adopted	Actual Projected Total Revenue		Proposed	
	Budget	through	through	and	Budget
	FY 2018	3/31/2018	9/30/2018	Expenditures	FY 2019
REVENUES			•		_
Assessment levy: gross	3,055,686				\$ 3,168,484
Allowable discounts (4%)	(122,227)				(126,739)
Assessment levy: net	2,933,459	\$ 2,631,037	\$ 302,422	\$ 2,933,459	3,041,745
Interest and miscellaneous	9,000	5,612	3,388	9,000	9,000
Cost recovery	17,500	-	17,500	17,500	17,500
Permit review fees	3,150	700	2,450	3,150	3,150
Total revenues	2,963,109	2,637,349	325,760	2,963,109	3,071,395
EXPENDITURES					
Professional & administration					
Supervisors	1,800	750	1,050	1,800	1,800
Supervisors/staff travel	7,500	35	7,465	7,500	7,500
Management/accounting/recording	58,386	29,193	29,193	58,386	59,554
DSF accounting	13,639	6,820	6,819	13,639	13,912
Dissemination agent	1,000	500	500	1,000	1,000
Legal	85,000	29,351	55,649	85,000	85,000
Legal: litigation	100,000	39,775	60,225	100,000	100,000
Audit	10,700	10,700	750	10,700	10,700
Arbitrage rebate calculation	750	-	750	750 2.000	750
Trustee	3,000 6,712	3,356	3,000 3,356	3,000 6,712	3,000 6,846
Human resource services Communications costs	20,000	12,378	7,622	20,000	20,000
Postage: ROW clearing	2,500	1,165	1,335	2,500	2,500
Postage Now cleaning	1,200	461	739	1,200	1,200
Printing & binding	1,400	700	700	1,400	1,400
Legal advertising	2,500	1,459	1,041	2,500	2,500
Dues, subscriptions, etc.	3,500	4,175	1,041	4,175	4,500
Office supplies	1,500	670	830	1,500	1,500
Rent - operations facility	41,981	20,991	20,990	41,981	43,240
Insurance	23,000	21,939	1,061	23,000	23,000
Website	3,000	400	2,600	3,000	3,000
Contingencies	1,175	124	1,051	1,175	1,175
Total professional & admin	390,243	184,942	205,976	390,918	394,077
Field operations					
Salaries and wages	409,328	164,171	245,157	409,328	411,612
FICA taxes	31,314	12,622	18,692	31,314	31,488
Special pay	1,500	1,299	201	1,500	1,500
Bonus program	1,000	-,250	1,000	1,000	1,000
401a retirement plan	40,933	16,417	24,516	40,933	41,161
Health insurance	193,881	83,778	110,117	193,895	218,341
Workers' compensation insurance	21,000	15,063	5,937	21,000	21,000
•	•	•	•	•	•

SUNSHINE WATER CONTROL DISTRICT GENERAL FUND BUDGET FISCAL YEAR 2019

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	Fiscal Year 2018				
	Adopted	Actual	Projected	Total Revenue	Proposed
	Budget	through	through	and	Budget
	FY 2018	3/31/2018	9/30/2018	Expenditures	FY 2019
Engineering	260,000	28,475	31,507	59,982	60,000
Engineering - capital outlay	, <u>-</u>	79,018	121,000	200,018	240,000
Consulting engineer services	25,000		25,000	25,000	25,000
Cost recovery	17,500	798	16,702	17,500	17,500
Water quality testing	5,224	2,313	2,911	5,224	5,224
Telephone	1,800	873	927	1,800	1,800
·				•	
Electric	85,000	29,192	55,808	85,000	85,000
Insurance	38,000	36,489	-	36,489	38,000
Repairs and maintenance					
Canal banks	20,000	-	20,000	20,000	20,000
Canal dredging	50,000	-	50,000	50,000	50,000
Culvert inspection & cleaning	100,000	-	100,000	100,000	100,000
Dumpster service	13,000	2,754	10,246	13,000	13,000
Truck & tractor	10,000	984	9,016	10,000	10,000
Other	21,000	841	20,159	21,000	21,000
Operating supplies					
Chemicals	90,000	8,142	81,858	90,000	90,000
Fuel - trucks/equipment	20,000	3,371	16,629	20,000	20,000
Fuel - pump station generator	35,000	-	35,000	35,000	35,000
Triploid carp	19,755	_	19,755	19,755	19,755
Uniforms	3,217	809	2,408	3,217	3,217
Other	4,000	957	3,043	4,000	4,000
	•	380	·	•	·
Permit fees, licenses, schools	5,000		4,620	5,000	5,000
Hurricane cleanup	-	291,422	4 505 005	291,422	-
Capital outlay	1,600,000	94,175	1,505,825	1,600,000	1,600,000
Field equipment	70,000	-	70,000	70,000	35,000
Pump station telemetry	1,200	1,047	1,047	2,094	2,250
Contingencies	5,000	464	4,536	5,000	5,000
Total field operations	3,198,652	875,854	2,613,617	3,489,471	3,231,848
Other fees and charges					
Tax collector	30,557	26,303	4,254	30,557	31,685
Property appraiser	30,557	26,303	4,254	30,557	31,685
Property tax bills - fire & EMS assessment	100	28	72	100	100
Total other fees & charges	61,214	52,634	8,580	61,214	63,470
Total expenditures	3,650,109	1,113,430	2,828,173	3,941,603	3,689,395
		.,,			-,,,,,,,,
Net increase/(decrease) of fund balance	(687,000)	1,523,919	(2,502,413)	(978,494)	(618,000)
Fund balance - beginning (unaudited)	, ,	7,941,602	,	7,941,602	, ,
	7,182,182	7,941,002	9,465,521	7,941,002	6,963,108
Fund balance - ending (projected):					
Assigned:	0.40 -0-	0.4.0.0==	0.40.0==	2422=	222 242
3 months working capital	912,527	912,257	912,257	912,257	922,349
Disaster recovery	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Truck replacement ¹	54,000	54,000	54,000	54,000	74,000
Unassigned	\$ 2,528,655	5,499,264	2,996,851	2,996,851	2,348,759
Fund balance - ending (projected)	\$ 6,495,182	\$ 9,465,521	\$ 6,963,108	\$ 6,963,108	\$ 6,345,108
¹ See page 10		. ,-			, ,
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EXPENDITURES

EXPENDITURES		
Professional and administration	•	
Supervisors	\$	1,800
Pursuant to Florida State Statute 218.14, supervisor fees are set at \$50 for		
each meeting of the Board of Supervisors. The District anticipates it will hold		
twelve meetings during the fiscal year.		7 500
Supervisors/staff travel		7,500
Attendance at FASD meetings and convention and other educational programs and or travel necessary to conduct the business of the district.		
Management/accounting/recording		E0 EE1
		59,554
Wrathell, Hunt and Associates, LLC specializes in managing special		
districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all		
governmental requirements of the District, develops financing programs,		
administers the issuance of tax exempt bond financings and operates and		
maintains the assets of the community.		
DSF accounting		13,912
Debt service fund accounting.		10,012
Dissemination agent		1,000
The District must annually disseminate financial information in order to		,,,,,,
comply with the requirements of Rule 15c2-12 under the Securities &		
Exchange Act of 1934.		
Legal		85,000
Lewis, Longman & Walker, P.A. provides on-going general counsel and legal		•
representation. This law firm advises the District Board of Supervisors		
concerning issues such as public finance, public bidding, rulemaking, open		
meetings, public records, real property dedications, conveyances and		
contracts. In this capacity, the firm provides service as "local government		
lawyers," realizing that this type of local government is very limited in its scope		
 providing infrastructure and services to developments. 		
Legal: litigation		100,000
Audit		10,700
The District is required by Florida State Statute 218.39 to undertake an		
independent examination of its books, records and accounting procedures on		
an annual basis. Pursuant to an agreement, the District anticipates this		
service will be provided by Grau & Associates. This agreement is		
automatically renewed each year thereafter subject to mutual agreement by		
both parties to all terms and fees.		750
Arbitrage rebate calculation		750
To ensure the District's compliance with all tax regulations, annual		
computations are necessary to calculate the arbitrage rebate liability. Trustee		2 000
Human resource services		3,000 6,846
Includes the following services:		0,040
Oversight of human resources		
■ Payroll services that include bi-weekly paychecks, W-2 preparation,		
employee file maintenance, administration of EEOC compliance & the		
in plants a manufacture of the compliants a mo		

personnel policy and record keeping

■ Administration of the pension plan, health care insurance benefits, workers' compensation insurance and other state mandated levies ■ Placement of employment ads, screening of potential candidates, drug

screening and administration of the safety work-boot program.

■ Information technology services and products

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EXPENDITURES (continued)	
Communications costs	20,000
The District anticipates distributing newsletters twice annually.	
Postage: ROW clearing	2,500
The District has commenced its capital improvement program as well as its	
canal ROW clearing program. A mass-mailing is anticipated to communicate	
the purpose and impact of these programs to the residents.	4 000
Postage	1,200
Mailing of agenda packages, overnight deliveries, correspondence, etc.	4 400
Printing & binding	1,400
Letterhead, envelopes, copies, agenda packages, etc. Legal advertising	2,500
The District advertises for monthly meetings, special meetings, public	2,300
hearings, public bids, etc. The increase, as compared to the amount	
budgeted in the prior year, relates to notices that the District will likely have to	
mail to its residents pursuant to Florida Statute 197.3632.	
Dues, subscriptions, etc.	4,500
Pursuant to rule 9B-50.003, the Florida Department of Economic Opportunity	1,000
requires all special districts to pay an annual fee.	
Office supplies	1,500
Accounting and administrative supplies.	
Rent - operations facility	43,240
Rent for facility for field superintendent and staff.	
■ Administration of the uniforms contract, inventory, and Nextel repairs	
■ Purchases office supplies (including paper goods & refreshments)	
■ Addresses vendor inquiries when the supervisor is unavailable	
■ Technology sharing	
■ Electricity, water & sewer services, kitchen area, air conditioning, 24-hour	
security ■ On-site diesel & gasoline storage & dispensing and used oil recycling,	
which includes storage tank hazardous materials facility licensing, fuel	
pump meter calibrations, inspections, permitting and certification with the	
Department of Environmental Protection	
■ Hurricane disaster command center, which includes: food, water, sanitary	
facilities, shelter, emergency satellite radio phones, 2-way CB radio and	
employee & equipment sharing	
■ fax line & machine, internet access, printer, copiers, office supplies	
■ Supervisor office that includes a desk, phone, etc.	
■ Supervisor & employee back-up in case of injury or extended leave	
■ Secure parking for all trucks, boats and two tractors	
■ Workshop and garage area for equipment repair	
■ Insured and assigned chemical storage area (793 sq. ft.)	
■ SFWMD access gate key apportion and application	
■ Water quality control sampling & analysis reporting through CSID	
contracted accounts with environmental laboratories	22.000
Insurance	23,000
Egis Insurance & Risk Advisors is the District's insurance agent and they provide insurance policies with Florida Insurance Alliance (FIA) for public	
officials, general liability insurance and employment practices liability.	

Website

3,000

EXPENDITURES (continued)	
Contingencies	1,175
Bank charges and other miscellaneous expenses incurred during the year.	
Field operations	
Salaries and wages	411,612
The amount budgeted allows for 9 positions (1 field supervisor, 4 crew	
leaders, and 4 field staff).	
FICA taxes	31,488
This expenditure is established by federal law, which is currently 7.65% of	
gross wages.	
Special pay	1,500
This is a holiday bonus that is based upon the number of years of	
employment.	4 000
Bonus program	1,000
Discretionary performance bonuses to be administered by the field superintendent.	
401a retirement plan	41,161
The District contributes 10% of each employee's salary into a 401a retirement	
plan administered by ICMA-RC.	
Health insurance	218,341
Due to the unpredictability of the cost of health, life and disability insurance in	
prior years, the District has budgeted a 7% increase.	
Worker's Compensation Insurance	21,000
The District's workers' compensation Insurance policy is with Travelers	
Insurance.	00.000
Engineering	60,000
These expenditures include oversight of current District projects, formulation	
of bid specifications, organizational support for future District projects and	
attendance at Board meetings. For more detail, see "General Fund	
Engineering Estimates".	0.40.000
Engineering - capital outlay	240,000
Consulting engineer services	25,000
These expenditures relate to a variety of engineering services, which include:	
assisting with the development of operational & capital improvement	
programs, performing periodic field inspections, assisting with the designing processes and providing additional services as requested by the District.	
Pursuant to an agreement, these services are provided by McKune &	
Associates, Inc.	
Cost recovery	17,500
Water Quality Testing	5,224
The water quality testing program consists of quarterly sampling and analysis	0,22 :
from different points within the District.	
Telephone	1,800
Electric	85,000
The District has three utility accounts with Florida Power & Light. This	33,333
expense is anticipated to increase as compared to the prior fiscal year.	
Insurance	38,000
Egis Insurance & Risk Advisors is the District's insurance agent and they	-,
provide insurance policies with Preferred Governmental Insurance Trust	
(PGIT) for property, inland marine, crime and automobile liability & physical	
damage.	

EXPENDITURES (co	ntinued)
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Repairs and maintenance	
Canal banks	20,000
Canal dredging	50,000
Culvert inspection & cleaning	100,000
Dumpster service	13,000
Truck & tractor	10,000
Other	21,000
Operating supplies	
Chemicals	90,000
Fuel - trucks/equipment	20,000
Fuel - pump station generator	35,000
Triploid carp	19,755
Uniforms	3,217
Other	4,000
Permit fees, licenses, schools	5,000
These expenditures include educational necessities, permits, licenses and	
fees necessary for employees to obtain an aquatic license.	
Capital outlay	1,600,000
Field equipment	35,000
Pump station telemetry	2,250
Contingencies	5,000
Other fees and charges	
Tax collector	31,685
Property appraiser	31,685
Property tax bills - fire & EMS assessment	100
Total expenditures	\$3,689,395

SUNSHINE WATER CONTROL DISTRICT DEBT SERVICE FUND BUDGET - SERIES 2011 FISCAL YEAR 2019

	Adopted	Actual	Projected	Total Revenue	Proposed
	Budget	through	through	&	Budget
	FY 2018	3/31/2018	9/30/2018	Expenditures	FY 2019
REVENUES					
Assessment levy: on-roll - gross	\$954,205				\$954,205
Allowable discounts (4%)	(38,168)				(38,168)
Assessment levy: on-roll - net	916,037	\$ 822,220	\$ 93,817	\$ 916,037	916,037
Interest	-	3,455	3,500	6,955	-
Total revenues	916,037	825,675	97,317	922,992	916,037
EXPENDITURES					
Debt service					
Principal	260,000	_	260,000	260,000	270,000
Interest	614,656	307,328	307,328	614,656	605,556
Total debt service	874,656	307,328	567,328	874,656	875,556
Total door ool vioo	01 1,000	001,020	00.,020	01 1,000	0.0,000
Other fees & charges					
Property appraiser	9,542	8,219	1,323	9,542	9,542
Tax collector	9,542	8,219	1,323	9,542	9,542
Total other fees & charges	19,084	16,438	2,646	19,084	19,084
Total expenditures	893,740	323,766	569,974	893,740	894,640
- "."					
Excess/(deficiency) of revenues	00.007	504.000	(470.057)	00.050	04.007
over/(under) expenditures	22,297	501,909	(472,657)	29,252	21,397
Fund balance - beginning (unaudited)	848,776	915,275	1,417,184	915,275	848,776
Fund balance - ending (projected)	\$871,073	\$1,417,184	\$ 944,527	\$ 944,527	870,173
Use of fund balance					
Debt service reserve balance (required)					(441,021)
Interest expense - November 1, 2019		00.00/-			(297,716)
Projected fund balance surplus/(deficit) as o	t September	30, 2019			\$131,436

SUNSHINE

Water Control District Special Assessment Revenue Improvement Bonds, Series 2011 \$12,880,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2018	-	-	302,778.13	302,778.13
05/01/2019	270,000.00	3.750%	302,778.13	572,778.13
11/01/2019	-	-	297,715.63	297,715.63
05/01/2020	280,000.00	4.125%	297,715.63	577,715.63
11/01/2020	-	-	291,940.63	291,940.63
05/01/2021	295,000.00	4.250%	291,940.63	586,940.63
11/01/2021	-	-	285,671.88	285,671.88
05/01/2022	305,000.00	4.375%	285,671.88	590,671.88
11/01/2022	-	-	279,000.00	279,000.00
05/01/2023	320,000.00	4.500%	279,000.00	599,000.00
11/01/2023	-	-	271,800.00	271,800.00
05/01/2024	335,000.00	4.750%	271,800.00	606,800.00
11/01/2024	-	-	263,843.75	263,843.75
05/01/2025	350,000.00	5.000%	263,843.75	613,843.75
11/01/2025	-	-	255,093.75	255,093.75
05/01/2026	365,000.00	5.250%	255,093.75	620,093.75
11/01/2026	-	-	245,512.50	245,512.50
05/01/2027	385,000.00	5.250%	245,512.50	630,512.50
11/01/2027	-	-	235,406.25	235,406.25
05/01/2028	405,000.00	5.250%	235,406.25	640,406.25
11/01/2028	-	-	224,775.00	224,775.00
05/01/2029	430,000.00	5.250%	224,775.00	654,775.00
11/01/2029	-	-	213,487.50	213,487.50
05/01/2030	450,000.00	5.375%	213,487.50	663,487.50
11/01/2030	-	-	201,393.75	201,393.75
05/01/2031	475,000.00	5.750%	201,393.75	676,393.75
11/01/2031	-	-	187,737.50	187,737.50
05/01/2032	500,000.00	5.750%	187,737.50	687,737.50
11/01/2032	-	-	173,362.50	173,362.50
05/01/2033	530,000.00	5.750%	173,362.50	703,362.50
11/01/2033	-	-	158,125.00	158,125.00
05/01/2034	560,000.00	5.750%	158,125.00	718,125.00
11/01/2034	-	-	142,025.00	142,025.00
05/01/2035	595,000.00	5.750%	142,025.00	737,025.00
11/01/2035	-	-	124,918.75	124,918.75
05/01/2036	625,000.00	5.750%	124,918.75	749,918.75
11/01/2036	-	-	106,950.00	106,950.00
05/01/2037	665,000.00	5.750%	106,950.00	771,950.00
11/01/2037	-	-	87,831.25	87,831.25
05/01/2038	700,000.00	5.750%	87,831.25	787,831.25
11/01/2038	-	-	67,706.25	67,706.25
05/01/2039	740,000.00	5.750%	67,706.25	807,706.25
11/01/2039	-	-	46,431.25	46,431.25
05/01/2040	785,000.00	5.750%	46,431.25	831,431.25
11/01/2040	-	-	23,862.50	23,862.50
05/01/2041	830,000.00	5.750%	23,862.50	853,862.50
Total	\$11,195,000.00	-	\$8,974,737.54	\$20,169,737.54

SUNSHINE WATER CONTROL DISTRICT PROJECTED ASSESSMENTS

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Assessable units	16,832	16,832	16,861	17,009	17,023	17,023
Assessment per unit - general	\$ 152.28	\$ 159.65	\$ 166.12	\$ 172.78	\$ 179.50	\$ 186.13
Assessment per unit - debt	\$ 56.10	\$ 56.10	\$ 56.10	\$ 56.10	\$ 56.10	\$ 56.10
Total projected assessment	\$ 208.38	\$ 215.75	\$ 222.22	\$ 228.88	\$ 235.60	\$ 242.23
Total assessment % variance yr over yr		3.54%	3.00%	3.00%	2.94%	2.81%

SUNSHINE WATER CONTROL DISTRICT TRUCK REPLACEMENT SCHEDULE

				Estimated	Estimated	Assigned		Assigned
				Replacement	Replacement	Fund Balance		Fund Balance
Truck	VIN	Year	Condition	Year	Cost	9/30/2018	Change	9/30/2019
Ford Pickup 150	1FTMF1E85GFD21298	2016	Good	2023	30,000	12000	4,000	16,000
Ford Pickup 150	1FTMF1E85GFD21299	2016	Good	2023	30,000	12000	4,000	16,000
Ford Pickup 150	1FTMF1E85GFD21300	2016	Good	2023	30,000	12000	4,000	16,000
Ford Pickup 150	1FTMF1E85GFD21301	2016	Good	2023	30,000	12000	4,000	16,000
Ford Pickup 150	1FTMF1EF3CFB16099	2012	Fair	2018	30,000	6000	4,000	10,000
Total					150,000	54,000	20,000	74,000

SUNSHINE WATER CONTROL DISTRICT DISTRICT MAPS





















