

**SUNSHINE  
WATER CONTROL DISTRICT  
ADOPTED BUDGET  
FISCAL YEAR 2021  
PREPARED MAY 7, 2020**

**SUNSHINE  
WATER CONTROL DISTRICT  
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**SUNSHINE  
WATER CONTROL DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2021**

	Fiscal Year 2020				Proposed Budget FY 2021
	Amended Budget FY 2020	Actual through 3/31/2020	Projected through 9/30/2020	Total Revenue and Expenditures	
<b>REVENUES</b>					
Assessment levy: gross	\$ 3,295,525				\$ 3,423,181
Allowable discounts (4%)	(131,821)				(136,927)
Assessment levy: net	3,163,704	2,870,593	\$ 293,111	\$ 3,163,704	3,286,254
Interest and miscellaneous	9,000	12,142	1,000	13,142	9,000
Cost recovery	17,500	9,111	8,389	17,500	17,500
Permit review fees	3,150	3,500	700	4,200	4,200
Settlement	-	3,750,000	-	3,750,000	-
Total revenues	3,193,354	6,645,346	303,200	6,948,546	3,316,954
<b>EXPENDITURES</b>					
<b>Professional &amp; administration</b>					
Supervisors	1,800	750	1,050	1,800	1,800
Supervisors/staff travel	7,500	-	7,500	7,500	7,500
Management/accounting/recording	60,745	30,372	30,373	60,745	61,960
DSF accounting	14,190	7,095	7,095	14,190	14,474
Dissemination agent	1,000	500	500	1,000	1,000
Legal	120,000	20,030	99,970	120,000	95,000
Legal: litigation	300,000	203,108	50,000	253,108	-
Audit	11,000	2,000	9,000	11,000	11,200
Arbitrage rebate calculation	750	-	750	750	750
Trustee	3,000	-	5,000	5,000	5,000
Human resource services	6,983	3,492	3,491	6,983	7,123
Communications costs	7,500	-	7,500	7,500	7,500
Postage: ROW clearing	500	-	500	500	500
Postage	1,200	533	667	1,200	1,200
Printing & binding	1,400	700	700	1,400	1,400
Legal advertising	2,500	847	1,653	2,500	2,500
Dues, subscriptions, etc.	4,500	4,175	325	4,500	4,500
Office supplies	1,500	1,224	276	1,500	1,500
Rent - operations facility	44,537	22,271	22,266	44,537	45,873
Insurance	23,000	21,500	1,500	23,000	30,994
Website	3,000	1,108	1,892	3,000	3,000
ADA website compliance	200	199	1	200	210
Contingencies	1,175	839	336	1,175	5,000
Total professional & admin	617,980	320,743	252,345	573,088	309,984
<b>Field operations</b>					
Salaries and wages	417,500	175,319	242,181	417,500	438,375
FICA taxes	31,939	13,516	18,423	31,939	33,536
Special pay	1,650	1,363	287	1,650	1,650
Bonus program	1,000	-	1,000	1,000	1,000
401a retirement plan	41,750	16,804	24,946	41,750	43,838
Health insurance	248,602	93,363	155,239	248,602	278,434
Workers' compensation insurance	21,000	13,425	7,575	21,000	21,000

**SUNSHINE  
WATER CONTROL DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2021**

	Fiscal Year 2020				Proposed Budget FY 2021
	Amended Budget FY 2020	Actual through 3/31/2020	Projected through 9/30/2020	Total Revenue and Expenditures	
Engineering	60,000	53,566	53,566	107,132	75,000
Engineering - capital outlay Westchester	-	-	-	-	10,000
Engineering - capital outlay PS1 & PS2	-	-	-	-	201,860
Engineering - capital outlay other	200,000	43,795	25,000	68,795	-
Consulting engineer services	25,000	-	25,000	25,000	25,000
Cost recovery	17,500	2,184	15,316	17,500	17,500
Water quality testing	5,224	2,264	2,960	5,224	5,224
Telephone	1,800	702	1,098	1,800	1,800
Electric	85,000	24,758	60,242	85,000	85,000
Insurance	38,000	37,302	698	38,000	38,000
Repairs and maintenance			-		
Canal banks	20,000	1,300	18,700	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	3,310	9,690	13,000	13,000
Truck, tractor and generator	21,000	982	20,018	21,000	21,000
Other	21,000	14,537	6,463	21,000	21,000
Operating supplies			-		
Chemicals	90,000	25,068	64,932	90,000	90,000
Fuel - trucks/equipment	20,000	3,361	16,639	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	848	2,369	3,217	3,217
Other	4,000	1,905	2,095	4,000	4,000
Permit fees, licenses, schools	5,000	1,856	3,144	5,000	5,000
Capital outlay: other	975,000	59,123	75,000	134,123	-
Capital outlay: Westchester	-	-	-	-	50,087
Capital outlay: pump station 1 & 2	-	-	-	-	3,576,385
Field equipment	35,000	-	35,000	35,000	35,000
Pump station telemetry	40,000	1,553	38,447	40,000	40,000
Contingencies	5,000	-	5,000	5,000	5,000
Total field operations	<u>2,652,937</u>	<u>592,204</u>	<u>1,135,783</u>	<u>1,727,987</u>	<u>5,385,661</u>
<b>Other fees and charges</b>					
Tax collector	32,955	28,692	4,263	32,955	34,232
Property appraiser	32,955	28,692	4,263	32,955	34,232
Property tax bills - fire & EMS assessment	100	26	74	100	100
Total other fees & charges	<u>66,010</u>	<u>57,410</u>	<u>8,600</u>	<u>66,010</u>	<u>68,564</u>
Total expenditures	<u>3,336,927</u>	<u>970,357</u>	<u>1,396,728</u>	<u>2,367,085</u>	<u>5,764,209</u>
Excess/(deficiency) of revenues over/(under) expenditures	\$ (143,573)	\$ 5,674,989	\$ (1,093,528)	\$ 4,581,461	\$ (2,447,255)

**SUNSHINE  
WATER CONTROL DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2021**

	Fiscal Year 2020				Proposed Budget FY 2021
	Amended Budget FY 2020	Actual through 3/31/2020	Projected through 9/30/2020	Total Revenue and Expenditures	
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers in - from DSF Series 2018	336,073	305,082	16,786	321,868	408,255
Total other financing sources/(uses)	336,073	305,082	16,786	321,868	408,255
Net increase/(decrease) of fund balance	192,500	5,980,071	(1,076,742)	4,903,329	(2,039,000)
Fund balance - beginning (unaudited)	3,770,788	4,677,063	10,657,134	4,677,063	9,580,392
Fund balance - ending (projected):					
Assigned:					
3 months working capital	834,232	834,232	834,232	834,232	1,441,052
Disaster recovery	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Truck replacement <sup>1</sup>	94,000	94,000	94,000	94,000	114,000
Unassigned	35,056	6,728,902	5,652,160	5,652,160	2,986,340
Fund balance - ending (projected)	<u>\$ 3,963,288</u>	<u>\$ 10,657,134</u>	<u>\$ 9,580,392</u>	<u>\$ 9,580,392</u>	<u>\$ 7,541,392</u>

<sup>1</sup>See page 10

**SUNSHINE  
WATER CONTROL DISTRICT  
DEFINITIONS OF GENERAL FUND 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.	
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	61,960
<b>Wrathell, Hunt and Associates, LLC</b> 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	14,474
Debt service fund accounting.	
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	95,000
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 drainage and flood control protection to property owners within the District.	
Audit	11,200
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.	
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	5,000
Human resource services	7,123
Includes the following services:	
■ Oversight of human resources	
■ Payroll services that include bi-weekly paychecks, W-2 preparation, employee file maintenance, administration of EEOC compliance & the 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	

**SUNSHINE  
WATER CONTROL DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

<b>EXPENDITURES (continued)</b>	
Communications costs	7,500
The District anticipates distributing newsletters twice annually.	
Postage: ROW clearing	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.	
Postage	1,200
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	1,400
Letterhead, envelopes, copies, agenda packages, etc.	
Legal advertising	2,500
The District advertises for monthly meetings, special meetings, public 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 requires all special districts to pay an annual fee.	
Office supplies	1,500
Accounting and administrative supplies.	
Rent - operations facility	45,873
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	
Insurance	30,994
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
ADA website compliance	210

**SUNSHINE  
WATER CONTROL DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

<b>EXPENDITURES (continued)</b>	
Contingencies	5,000
Bank charges, automated AP routing and other miscellaneous expenses incurred during the year.	
Field operations	
Salaries and wages	438,375
The amount budgeted allows for 9 positions (1 field supervisor, 4 crew leaders, and 4 field staff).	
FICA taxes	33,536
This expenditure is established by federal law, which is currently 7.65% of gross wages.	
Special pay	1,650
This is a holiday bonus that is based upon the number of years of employment.	
Bonus program	1,000
Discretionary performance bonuses to be administered by the field superintendent.	
401a retirement plan	43,838
The District contributes 10% of each employee's salary into a 401a retirement plan administered by ICMA-RC.	
Health insurance	278,434
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.	
Engineering	75,000
These expenditures include general engineering support for potential District projects, ongoing operational activities and attendance at Board meetings.	
Engineering - capital outlay Westchester	10,000
Engineering - capital outlay PS1 & PS2	201,860
Engineering - capital outlay other	-
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 from different points within the District.	
Telephone	1,800
Electric	85,000
The District has three utility accounts with Florida Power & Light.	
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.	



**SUNSHINE  
WATER CONTROL DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES (continued)**

Repairs and maintenance	
Canal banks	20,000
Canal dredging	50,000
Culvert inspection & cleaning	100,000
Dumpster service	13,000
Truck & tractor	21,000
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: other	-
Capital outlay: Westchester	50,087
Capital outlay: pump station 1 & 2	3,576,385
Field equipment	35,000
Pump station telemetry	40,000
Contingencies	5,000
Other fees and charges	
Tax collector	34,232
Property appraiser	34,232
Property tax bills - fire & EMS assessment	100
Total expenditures	<u><u>\$ 5,764,209</u></u>

**SUNSHINE  
WATER CONTROL DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2018  
FISCAL YEAR 2021**

	Fiscal Year 2020			Total Revenue & Expenditures	Proposed Budget FY 2021
	Amended Budget FY 2020	Actual through 3/31/2020	Projected through 9/30/2020		
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 954,205				\$ 954,205
Allowable discounts (4%)	(38,168)				(38,168)
Assessment levy: on-roll - net	916,037	\$ 831,009	\$ 85,028	\$ 916,037	916,037
Interest	-	972	637	1,609	-
Total revenues	916,037	831,981	85,665	917,646	916,037
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Interest	560,880	280,440	280,440	560,880	531,668
Total debt service	560,880	280,440	280,440	560,880	531,668
<b>Other fees &amp; charges</b>					
Property appraiser	9,542	8,306	1,236	9,542	9,542
Tax collector	9,542	8,306	1,236	9,542	9,542
Costs of issuance	-	-	-	-	-
Total other fees & charges	19,084	16,612	2,472	19,084	19,084
Total expenditures	579,964	297,052	282,912	579,964	550,752
Excess/(deficiency) of revenues over/(under) expenditures	336,073	534,929	(197,247)	337,682	365,285
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfer out	(336,073)	(305,082)	(49,583)	(354,665)	(408,255)
Total other financing sources/(uses)	(336,073)	(305,082)	-	(354,665)	(408,255)
Net increase/(decrease) in fund balance	-	229,847	(197,247)	(16,983)	(42,970)
Fund balance - beginning (unaudited)	280,632	281,968	511,815	281,968	264,985
Fund balance - ending (projected)	\$ 280,632	\$ 511,815	\$ 314,568	\$ 264,985	222,015
Use of fund balance:					
Debt service reserve balance (required)					-
Interest expense - November 1, 2021					(222,015)
Projected fund balance surplus/(deficit) as of September 30, 2021					\$ -

**SUNSHINE**

Water Control District

Special Assessment Revenue Improvement Bonds, Series 2018

\$11,685,000

**Debt Service Schedule**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>
11/01/2020		-	280,440.00	280,440.00
05/01/2021		4.800%	251,227.50	251,227.50
11/01/2021		-	222,015.00	222,015.00
05/01/2022		4.800%	222,015.00	222,015.00
11/01/2022		-	222,015.00	222,015.00
05/01/2023	430,000.00	4.800%	222,015.00	652,015.00
11/01/2023	-	-	213,845.00	213,845.00
05/01/2024	450,000.00	4.800%	213,845.00	663,845.00
11/01/2024	-	-	205,295.00	205,295.00
05/01/2025	465,000.00	4.800%	205,295.00	670,295.00
11/01/2025	-	-	196,460.00	196,460.00
05/01/2026	480,000.00	4.800%	196,460.00	676,460.00
11/01/2026	-	-	187,340.00	187,340.00
05/01/2027	500,000.00	4.800%	187,340.00	687,340.00
11/01/2027	-	-	177,840.00	177,840.00
05/01/2028	520,000.00	4.800%	177,840.00	697,840.00
11/01/2028	-	-	167,960.00	167,960.00
05/01/2029	540,000.00	4.800%	167,960.00	707,960.00
11/01/2029	-	-	157,700.00	157,700.00
05/01/2030	560,000.00	4.800%	157,700.00	717,700.00
11/01/2030	-	-	147,060.00	147,060.00
05/01/2031	580,000.00	4.800%	147,060.00	727,060.00
11/01/2031	-	-	136,040.00	136,040.00
05/01/2032	600,000.00	4.800%	136,040.00	736,040.00
11/01/2032	-	-	124,640.00	124,640.00
05/01/2033	625,000.00	4.800%	124,640.00	749,640.00
11/01/2033	-	-	112,765.00	112,765.00
05/01/2034	650,000.00	4.800%	112,765.00	762,765.00
11/01/2034	-	-	100,415.00	100,415.00
05/01/2035	675,000.00	4.800%	100,415.00	775,415.00
11/01/2035	-	-	87,590.00	87,590.00
05/01/2036	695,000.00	4.800%	87,590.00	782,590.00
11/01/2036	-	-	74,385.00	74,385.00
05/01/2037	730,000.00	4.800%	74,385.00	804,385.00
11/01/2037	-	-	60,515.00	60,515.00
05/01/2038	750,000.00	4.800%	60,515.00	810,515.00
11/01/2038	-	-	46,265.00	46,265.00
05/01/2039	780,000.00	4.800%	46,265.00	826,265.00
11/01/2039	-	-	31,445.00	31,445.00
05/01/2040	810,000.00	4.800%	31,445.00	841,445.00
11/01/2040	-	-	16,055.00	16,055.00
05/01/2041	845,000.00	4.800%	16,055.00	861,055.00
<b>Total</b>	<b>\$11,685,000.00</b>	<b>-</b>	<b>\$5,906,957.50</b>	<b>\$17,591,957.50</b>

**SUNSHINE  
WATER CONTROL DISTRICT  
PROJECTED ASSESSMENTS**

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
Assessable units	16,861	17,009	17,023	17,000	17,000	17,000
Assessment per unit - general	\$ 166.12	\$ 172.78	\$ 179.50	\$ 186.57	\$ 193.85	\$ 201.36
Assessment per unit - debt	\$ 56.10	\$ 56.10	\$ 56.10	\$ 56.10	\$ 56.10	\$ 56.10
Total projected assessment	\$ 222.22	\$ 228.88	\$ 235.60	\$ 242.67	\$ 249.95	\$ 257.46
Total assessment % variance yr over yr	3.00%	3.00%	2.94%	3.00%	3.00%	3.00%

**SUNSHINE  
WATER CONTROL DISTRICT  
TRUCK REPLACEMENT SCHEDULE**

Truck	VIN	Year	Condition	Estimated Replacement Year	Estimated Replacement Cost	Assigned Fund Balance 9/30/2020	Change	Assigned Fund Balance 9/30/2021
Ford Pickup 150	1FTMF1E85GFD21298	2016	Good	2023	30,000	20,000	4,000	24,000
Ford Pickup 150	1FTMF1E85GFD21299	2016	Good	2023	30,000	20,000	4,000	24,000
Ford Pickup 150	1FTMF1E85GFD21300	2016	Good	2023	30,000	20,000	4,000	24,000
Ford Pickup 150	1FTMF1E85GFD21301	2016	Good	2023	30,000	20,000	4,000	24,000
Ford Pickup 150	1FTMF1EF3CFB16099	2012	Fair	2018	30,000	14,000	4,000	18,000
<b>Total</b>					<b>150,000</b>	<b>94,000</b>	<b>20,000</b>	<b>114,000</b>

**SUNSHINE  
WATER CONTROL DISTRICT  
DISTRICT MAPS**