

PINEY-Z
Community Development District

Annual Operating Budget
Fiscal Year 2020

Version 2 - Approved Tentative Budget:
(Approved at May 20, 2019 meeting)

Prepared by:



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Piney-Z
Community Development District

Operating Budget
Fiscal Year 2020

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU APRIL-2019	PROJECTED MAY- SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
REVENUES								
Interest - Investments	\$ 1,152	\$ 1,343	\$ 1,939	\$ 1,000	\$ 1,649	\$ 1,178	\$ 2,827	\$ 2,000
Interest - Tax Collector	-	-	357	-	589	-	589	-
Special Assmnts- Tax Collector	394,706	394,706	394,971	394,707	383,942	10,765	394,707	394,706
Special Assmnts- Discounts	(14,723)	(15,030)	(14,974)	(15,788)	(14,388)	-	(14,388)	(15,788)
Settlements	33,925	33,924	37,210	8,481	8,480	-	8,480	-
Other Miscellaneous Revenues	4,260	785	1,675	130	797	-	797	522
Access Cards	1,331	763	918	540	288	\$ 206	494	675
Pavilion Rental	240	320	1,340	400	1,320	\$ 943	2,263	1,000
Lodge Rental	10,895	13,225	13,434	13,500	14,330	-	14,330	16,000
Pool Rental	160	-	-	-	-	-	-	-
Insurance Reimbursements	-	28,730	(28,730)	-	-	-	-	-
TOTAL REVENUES	431,946	458,766	408,140	402,970	397,007	13,091	410,098	399,115
EXPENDITURES								
<i>Administrative</i>								
P/R-Board of Supervisors	16,600	8,600	4,600	9,000	1,800	5,000	6,800	8,000
FICA Taxes	1,270	658	352	689	138	383	521	612
ProfServ-Legal Services	24,000	24,042	24,117	24,000	14,000	10,000	24,000	24,000
ProfServ-Mgmt Consulting Serv	54,275	54,275	50,317	44,775	26,119	18,656	44,775	44,775
ProfServ-Special Assessment	4,637	4,637	4,637	4,637	4,637	-	4,637	4,637
Auditing Services	3,150	3,150	3,150	3,150	3,150	-	3,150	3,150
Postage and Freight	447	345	818	150	194	139	333	150
Insurance - General Liability	9,851	9,748	10,016	11,795	7,239	2,586	9,825	11,893
Printing and Binding	1,119	238	176	200	150	107	257	200
Legal Advertising	1,054	811	1,170	1,200	-	1,200	1,200	1,200
Miscellaneous Services	363	279	109	150	120	86	206	150
Misc-Assessmnt Collection Cost	11,399	11,390	11,400	11,841	11,087	323	11,410	11,841
Misc-Contingency	-	1,000	41	115	-	48	48	100

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU APRIL-2019	PROJECTED MAY- SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
Office Supplies	77	-	-	250	-	104	104	200
Annual District Filing Fee	175	175	175	175	175	-	175	175
Total Administrative	128,417	119,348	111,078	112,127	68,809	38,630	107,439	111,083
Field								
Contr-Landscape-Amenities Area	8,545	10,031	12,099	14,452	6,198	4,427	10,625	24,000
R&M-Trees and Trimming	1,385	2,500	2,500	3,000	-	1,250	1,250	3,000
Misc-Hurricane Expense	-	2,150	-	-	-	-	-	-
Misc-Contingency	5,779	5,377	3,260	4,000	-	1,667	1,667	4,000
Total Field	15,709	20,058	17,859	21,452	6,198	7,344	13,542	31,000
Parks and Recreation - General								
Payroll-Maintenance	7,263	7,805	7,946	6,495	6,235	2,760	8,995	6,820
Payroll-Administrative	51,908	47,765	47,115	47,262	29,482	20,280	49,762	49,625
Payroll-Other	-	-	-	-	-	-	-	1,000
FICA Taxes	4,527	4,479	1,467	4,112	2,732	1,763	4,495	4,395
Workers' Compensation	2,616	3,038	3,406	3,747	2,717	906	3,623	4,165
Contracts-Janitorial Services	3,250	2,505	2,160	2,340	1,310	936	2,246	2,340
Contracts-Security Services	3,557	1,846	1,655	1,480	585	418	1,003	1,305
Contracts-Fire Exting. Insp.	-	350	350	350	175	-	175	350
Contract-Copier Maintenance	-	-	137	100	201	144	345	250
Contract-Dumpster Rental	-	-	312	312	182	130	312	312
Contracts-Pest Control	-	-	499	498	423	302	725	498
Contracts-Fire Insp Sprinkler System	-	250	250	300	-	125	125	250
Contract-Website Hosting	-	-	-	97	-	40	40	326
Communication - Teleph - Field	-	100	90	100	100	-	100	120
Postage and Freight	-	40	-	50	-	21	21	55
Utility - General	15,116	15,504	15,551	16,500	8,075	5,768	13,843	17,000
Utility - Other	2,389	3,129	3,285	3,520	1,654	1,181	2,835	3,400
Electricity - Streetlighting	1,290	1,183	1,326	1,500	760	543	1,303	1,500
Utility - Irrigation	2,372	3,116	3,932	3,000	949	678	1,627	3,000

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU APRIL-2019	PROJECTED MAY- SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
Utility - Refuse Removal	1,372	1,007	1,144	1,200	682	487	1,169	1,250
Rental Dumpster	-	312	-	-	-	-	-	-
R&M-General	7,973	3,081	2,115	3,000	663	474	1,137	3,000
R&M-Electrical	-	440	390	400	14	10	24	425
R&M-Pest Control	858	858	-	-	-	-	-	-
R&M-Roof	-	75	-	300	-	125	125	1,035
R&M-Emergency& Disaster Relief	-	3,750	-	-	-	-	-	-
R&M-Fire Equipment	-	12	40	100	-	42	42	100
R&M-Flooring	-	1,236	-	1,360	-	567	567	1,360
R&M-Plumbing	-	11	3	250	66	47	113	250
R&M-Copier	-	82	-	-	-	-	-	-
Misc-Training	887	-	-	-	-	-	-	-
Misc-Hurricane Expense	6,057	-	-	-	-	-	-	-
Misc-Contingency	49	1,785	1,133	3,000	-	1,250	1,250	3,000
Misc-Information Technology	365	1,075	1,036	886	3,211	-	3,211	600
Misc-Mileage Reimbursement	-	303	336	450	144	188	332	400
Office Supplies	2,739	3,260	3,087	2,000	358	833	1,191	2,000
Supplies-Cleaning & Paper	-	504	261	400	144	167	311	400
Subscriptions and Memberships	750	-	-	1,000	-	417	417	-
Capital Outlay	13,380	4,287	(4,287)	-	-	-	-	-
Non-Capitalized New Equipment	-	4,335	4,287	-	-	-	-	-
Reserve - Lodge	-	-	-	-	-	-	-	8,016
Total Parks and Recreation - General	128,718	117,523	99,026	106,109	60,862	40,599	101,461	118,547

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU APRIL-2019	PROJECTED MAY- SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
Swimming Pool								
Payroll-Salaries	17,280	-	-	-	-	-	-	-
Payroll-Lifeguards	-	18,654	18,067	-	-	-	-	-
Payroll-Maintenance	5,519	11,784	11,591	15,154	4,175	10,979	15,154	15,912
Payroll-Administrative	6,803	11,621	6,249	6,752	3,637	3,115	6,752	7,090
Payroll-Pool Attendants	-	-	-	22,022	1,316	20,706	22,022	21,037
Payroll - Overtime	569	-	-	-	-	-	-	-
FICA Taxes	2,308	3,510	4,972	3,360	698	2,662	3,360	3,369
ProfServ-Pool Maintenance	6,000	1,500	-	-	-	-	-	-
Communication - Teleph - Field	147	102	473	715	473	338	811	780
R&M-General	1,848	140	218	500	16	208	224	400
R&M-Electrical	-	148	-	200	-	83	83	150
R&M-Pools	2,322	1,359	4,570	1,000	-	417	417	1,000
Misc-Licenses & Permits	275	250	250	250	250	104	354	250
Misc-Hurricane Expense	150	209	-	-	-	-	-	-
Misc-Contingency	1,440	2,284	3,426	3,000	1,825	1,250	3,075	3,000
Op Supplies - Pool Chemicals	2,665	2,568	2,242	3,275	730	1,365	2,095	3,000
Capital Outlay	4,273	-	-	-	-	-	-	-
Capital Outlay - Pool	-	-	51,893	-	-	-	-	-
Non-Capitalized New Equipment	-	3,904	-	-	-	-	-	-
Reserve - Pool	-	-	25,000	-	-	-	-	7,810
Reserves-Pool Pumps	-	-	-	4,700	-	-	-	-
Total Swimming Pool	51,599	58,033	128,951	60,928	13,120	41,227	54,347	63,798

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU APRIL-2019	PROJECTED MAY- SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
<i>Fitness Center</i>								
Payroll-Maintenance	1,873	988	1,282	2,165	946	1,219	2,165	2,273
Payroll-Administrative	983	2,286	3,084	6,751	1,818	4,933	6,751	7,088
FICA Taxes	218	289	275	682	211	471	682	716
Contracts-Janitorial Services	-	1,345	1,440	1,560	1,000	714	1,714	1,560
Contracts-Fitness Equipment	-	1,200	1,100	1,200	700	500	1,200	1,200
Contracts-Pest Control	-	-	214	215	73	52	125	215
R&M-General	626	65	291	400	-	167	167	400
R&M-Electrical	-	37	84	150	-	63	63	150
R&M-Equipment	2,863	-	735	1,500	55	625	680	1,250
Misc-Contingency	-	-	95	750	-	313	313	500
Supplies-Cleaning & Paper	-	614	234	750	302	216	518	600
Capital Outlay	4,993	-	-	-	-	-	-	-
Non-Capitalized New Equipment	-	9,064	-	-	-	-	-	-
Reserve-Equipment	-	-	-	-	-	-	-	2,500
Total Fitness Center	11,556	15,888	8,834	16,123	5,105	9,271	14,376	18,452
<i>Park & Grounds</i>								
Payroll-Maintenance	15,761	21,717	20,651	19,484	15,024	4,460	19,484	20,458
Payroll-Administrative	2,085	3,899	6,023	6,752	3,637	3,115	6,752	7,090
Payroll - Overtime	569	-	-	-	-	-	-	-
FICA Taxes	1,409	2,150	1,754	2,007	1,428	579	2,007	2,107
Contracts-Janitorial Services	-	1,150	1,200	1,300	270	193	463	1,300
Contracts-Roof	-	-	75	145	-	-	-	300
Contracts-Pest Control	-	-	145	325	73	52	125	145
R&M-General	1,750	1,428	446	1,750	738	527	1,265	1,500
R&M-Electrical	-	359	81	400	29	21	50	200
R&M-Irrigation	-	1,244	875	1,250	-	521	521	1,000
R&M-Vegetation Removal	-	-	-	6,000	-	2,500	2,500	-
R&M-Backflow Inspection	-	315	315	316	-	132	132	315

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU APRIL-2019	PROJECTED MAY- SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
Misc-Hurricane Expense	604	10,304	-	-	2,350	-	2,350	-
Misc-Contingency	2,843	157	5,620	2,000	850	607	1,457	2,500
Supplies-Cleaning & Paper	-	185	66	225	85	61	146	250
Capital Outlay	4,101	-	-	-	-	-	-	-
Non-Capitalized New Equipment	-	1,683	-	3,000	-	3,000	3,000	-
Reserve-Gutters	-	-	-	4,250	-	-	-	-
Reserve-Mulch	-	-	-	2,250	3,250	-	3,250	2,000
Reserve - Parking Lot	-	-	-	29,000	44,695	-	44,695	1,200
Reserve - Pavilion	-	-	-	-	-	-	-	12,000
Reserve - Playground Equip	-	-	-	-	-	-	-	2,500
Reserve - Irrigation System	-	-	-	-	-	-	-	500
Total Park & Grounds	29,122	44,591	37,251	80,454	72,429	15,768	88,197	55,365
Reserves								
Reserve - CDD Amenity	-	-	-	5,777	-	-	-	869
Total Reserves	-	-	-	5,777	-	-	-	869
TOTAL EXPENDITURES & RESERVES	365,121	375,441	402,999	402,970	226,523	152,840	379,363	399,115
Excess (deficiency) of revenues								
Over (under) expenditures	66,825	83,325	5,141	-	170,484	(139,748)	30,736	-
OTHER FINANCING SOURCES (USES)								
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-	-
Net change in fund balance	66,825	83,325	5,141	-	170,484	(139,748)	30,736	-
FUND BALANCE, BEGINNING	144,290	211,115	294,440	299,581	299,581	-	299,581	330,317
FUND BALANCE, ENDING	\$ 211,115	\$ 294,440	\$ 299,581	\$ 299,581	\$ 470,065	\$ (139,748)	\$ 330,317	\$ 330,317

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2020	\$ 330,317
Net Change in Fund Balance - Fiscal Year 2020	-
Reserves - Fiscal Year 2020 Additions	37,395
Total Funds Available (Estimated) - 9/30/2020	367,712

ALLOCATION OF AVAILABLE FUNDS***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital		99,779 ⁽¹⁾
Contribution CDD Amenity prior years	58,077	-
Contribution CDD Amenity FY 2020	869 <u>58,946</u>	-
Reserve - Lodge prior years	7,050	
Reserve - Lodge FY 2020	8,016 <u>15,066</u>	
Reserve - Park prior years	7,726	
Reserve - Park FY 2020	- <u>7,726</u>	
Reserve - Equipment prior years	-	
Reserve - Equipment FY 2020	2,500 <u>2,500</u>	
Reserve - Parking Lot prior years	-	
Reserve - Parking Lot FY 2020	1,200 <u>1,200</u>	
Reserve - Pool prior years	-	
Reserve - Pool FY 2020	7,810 <u>7,810</u>	
Reserve - Pool Equipment prior years	4,170	

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Reserve - Pool Equipment FY 2020	-	<u>4,170</u>	
Reserve - Pool Filters prior years	1,000		
Reserve - Pool Filters FY 2020	-	<u>1,000</u>	
Reserve - Pool Pumps prior years	8,000		
Reserve - Pool Pumps FY 2020	-	<u>8,000</u>	
Reserve - Mulch prior years	-		
Reserve - Mulch FY 2020	2,000	<u>2,000</u>	
Reserve - Playground Equipment prior years	-		
Reserve - Playground Equipment FY 2020	2,500	<u>2,500</u>	
Reserve - Irrigation System prior years	-		
Reserve - Irrigation System FY 2020	500	<u>500</u>	
			111,418
	Subtotal		<u>211,197</u>

Total Allocation of Available Funds	211,197
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Total Unassigned (undesignated) Cash	<u>\$ 156,515</u>
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Notes

(1) Represents approximately 3 months of operating expenditures

Budget Narrative

Fiscal Year 2020

REVENUES**Interest - Investments (361001-3000)**

The District will have all excess funds invested with financial institutions which are qualified as public depositories prior to deposit of public monies under Chapters 218 and 280, Florida Statutes. The budget is based upon the estimated average balance of funds available during the Fiscal Year.

Special Assessments - Tax Collector (363010-3000)

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

Special Assessments - Discounts (363090-3000)

The Special Assessment discount for early payment is calculated at 4% of the Non-Ad Valorem assessments.

Miscellaneous Revenues (369900-3000)

Leon County Supervisor of Elections use of the lodge for voting, pass holder fees, etc.

Access Cards (369941-3000)

Revenue from access cards purchases.

Pavilion Rental (369942-3000)

Revenue from renting the pavilion to residents and non-residents for private functions.

Lodge Rental (369943-3000)

Revenue from renting the lodge to residents and non-residents for private functions.

Budget Narrative

Fiscal Year 2020

EXPENDITURES**Expenditures - Administrative****Payroll - Board of Supervisors (511001-51101)**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting and workshop at which they are in attendance. The amount for the Fiscal Year is based upon all supervisors attending and receiving compensation for all of the meetings and all of the workshops.

FICA Taxes (521001-51101)

Payroll taxes on Board of Supervisors compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

Professional Services - Legal Services (531023-51401)

The District's legal counsel will provide general legal services to the District, i.e. attendance and preparation for meetings, review of operating and maintenance contracts, requests for proposals, etc.

Professional Services - Management Consulting Services (531027-51201)

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services, Inc.. The fees are related to the current contracted fees in the Management Agreement including record storage and Information Technology charges to process all of the District's financial activities, i.e. accounts payable, financial statements, budgets, etc., on a main frame computer owned by Inframark in accordance with the management contract.

Professional Services - Special Assessment (531038-51301)

Administrative costs to prepare the District's Special Assessment Roll, certify the roll to the County and provide estoppel services on request.

Auditing Services (532002-51301)

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted fee is based on the engagement letter.

Postage & Freight (541006-51301)

Mailing and courier services costs for correspondence, bill payments, mailed notices, etc.

Insurance - General Liability (545002-51301)

The District's General Liability & Public Officials Liability Insurance policy is with Florida Municipal Insurance Trust (FMIT). FMIT specializes in providing insurance coverage to governmental agencies. The budget is based on this year's premium plus 15% anticipated cost increase.

Budget Narrative

Fiscal Year 2020

Expenditures – Administrative (continued)**Printing & Binding (547001-51301)**

Printing of computerized checks, stationery, envelopes, etc.

Legal Advertising (548002-51301)

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Miscellaneous Services (549001-51301)

Bank charges and any other miscellaneous administrative expenses that may be incurred during the year.

Miscellaneous - Assessment Collection Cost (549070-51301)

The District reimburses the Leon County Tax Collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 3% on the amount of special assessments collected and remitted, whichever is greater. The budgeted amount for collection costs is based on a maximum of 3% of the anticipated assessment collections.

Miscellaneous - Contingency (549900-51301)

Provides funds for administrative expenditures that may not have been anticipated in the budget.

Office Supplies (551002-51301)

Miscellaneous office supplies.

Annual District Filing Fees (554007-51301)

The District is required to pay an annual filing fee of \$175 to the Department of Economic Opportunity.

Expenditures - Field

This Department accounts for the costs associated with the exterior maintenance and upkeep of the District's amenities.

Contracts - Landscape – Amenities Area (534053-53901)

Landscaping and maintenance services (mowing, weeding, pinestraw and fertilizer) for the “amenities” area within the District.

Budget Narrative

Fiscal Year 2020

Expenditures – Field (continued)**R&M – Trees and Trimming (546099-53901)**

Tree trimming, tree removal, dead limb trimming, etc. for the “amenities” area within the District.

Miscellaneous - Contingency (549900-53901)

Necessary services and repairs which fall outside those specified in the landscaping contract, including plantings, sod, irrigation repairs, additional walkway stones, application of chemicals for poison ivy, ants, etc.

Expenditures - Parks and Recreation - General

This department includes on-site administrative costs of the District as well as those associated with the maintenance, repair and replacement of equipment, and enhancements associated with the lodge (including the office, restrooms and second floor) and the garage.

Payroll - Maintenance (512006-57201)

Compensation of one part time Buildings and Grounds Manager.

Payroll - Administrative (512009-57201)

Compensation of one full time CDD Manager.

FICA Taxes (521001-57201)

Payroll tax for staff above.

Workers' Compensation (524001-57201)

The District's policy is currently with Florida Municipal Insurance Trust. The budget is based on this year's premium plus 15% anticipated cost increase.

Contracts - Janitorial Services (534026-57201)

Twice weekly cleaning in the lodge.

Contracts - Security Services (534037-57201)

Annual monitoring of the lodge (office, garage and fitness center). Also included are costs associated with the key fob system (utilized for fitness center, pool and side garage door access) to control and monitor entry. Additional costs included herein are the purchase of key fobs, and any repairs, (maintenance or replacement of the security cameras, DVR and television).

Budget Narrative

Fiscal Year 2020

Expenditures – Parks and Recreation - General (continued)**Contracts - Fire Inspection (534094-57201)**

Inspection of fire suppression hood in the kitchen, as well as the several extinguishers around the property.

Contracts - Copier Maintenance (534097-57201)

Cost to maintain copier.

Contracts - Dumpster Rental (534098-57201)

Cost to rent lodge dumpster from Marpan.

Contracts - Pest Control (534125-57201)

Annual termite inspection; quarterly treatment of the lodge.

Contracts - Fire Inspection Sprinkler System (534165-57201)

Inspection of the sprinkler system in the garage.

Contracts - Website Hosting (534384-57201)

Cost to maintain website.

Communication - Telephone-Field (541005-57201)

Purchase of TracFone for use by Buildings and Grounds Manager.

Postage and Freight (541006-57201)

Routine correspondence.

Utility - General (543001-57201)

City of Tallahassee charges for electricity, stormwater fees, fire service fees, water and sewer service for the District.

Utility - Other (543004-57201)

Comcast charges for telephone, internet and television service in the lodge (including the fitness center)

Electricity - Streetlighting (543013-57201)

City of Tallahassee charges for electricity for the District's 10 decorative streetlights around the pool.

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Community Development District

General Fund

Budget Narrative

Fiscal Year 2020

Expenditures – Parks and Recreation - General (continued)**Utility - Irrigation (543014-57201)**

City of Tallahassee charges for irrigation water and pool.

Utility - Refuse Removal (543020-57201)

City of Tallahassee charges to empty dumpster at Piney-Z Lodge.

R&M - General (546001-57201)

Locks and keys, repair of kitchen cabinets, bathroom mirrors and countertops, doors, replacement of office and garage blinds, necessary tools, meeting signs, etc.

R&M – Electrical (546020-57201)

Batteries, bulbs, sensors, cords, outside vendors if required.

R&M - Roof (546164-57201)

Blowing off of the lodge roof.

R&M - Fire Equipment (546230-57201)

Repairs to exit lighting, etc.

R&M - Plumbing (546250-57201)

Flappers, strainers, toilet seats, outside vendors if required.

Miscellaneous - Contingency (549900-57201)

Unanticipated operating expenses.

Miscellaneous - Information Technology (549942-57201)

IT support and website maintenance/assistance.

Miscellaneous - Mileage Reimbursement (549951-57201)

Reimbursement of mileage expenses.

Budget Narrative

Fiscal Year 2020

Expenditures – Parks and Recreation - General (continued)**Office Supplies (551002-57201)**

Costs associated with operation of the CDD Manager's office, including copier and computer paper, computer ink and software, anti-virus renewal, file folders, card stock for forms, notebooks, envelopes, pens, pencils, name plates for board members, computers and printers, etc.

Supplies - Cleaning and Paper (551083-57201)

Supplies for cleaning, paper towels, toilet paper, etc.

Reserves - Lodge (568107-57201)

For intensive cleaning of roof, sanding and staining of main floor, re-roof of lodge, re-paint of iron, replacement of HVAC unit and replacement of kitchen appliance.

Expenditures – Swimming Pool

This department includes costs associated with staffing, supplies, maintenance and repairs of the swimming pool and the associated deck, fence, gates, shed and related equipment.

Payroll – Pool Attendants (512005-57205)

Compensation of pool attendants (\$10.50 per hour).

Payroll - Maintenance (512006-57205)

Compensation of one part-time Buildings and Grounds Manager.

Payroll - Administrative (512009-57205)

Compensation of one full time CDD Manager.

FICA Taxes (521001-57205)

Payroll tax for above.

Communication - Telephone-Field (541005-57205)

TracFone for attendant station; dedicated 911 phone.

Budget Narrative

Fiscal Year 2020

Expenditures – Swimming Pool (continued)**R&M - General (546001-57205)**

Repair of deck furniture, umbrellas, front and rear gates, locks on gates, etc.

R&M - Electrical (546020-57205)

Batteries, bulbs, sensors, cords, outside vendors if required.

R&M - Pools (546074-57205)

Repair of the pool and pool equipment, including pumps, chlorinator, pipes, problems with deck, tiles, on-deck showers, deck furniture, etc.

Miscellaneous - License & Permits (549066-57205)

Leon County Health Department pool license (expires annually on June 30).

Miscellaneous - Contingency (549900-57205)

Unanticipated operating expenses, including replacement of any equipment excluding deck furniture, the cost of which is budgeted below.

Operating Supplies - Pool Chemicals (552009-57205)

Pool chemicals, bleach and test kits, safety equipment including rescue rings and tubes, defibrillator batteries, respirator for chemical application, etc.

Reserves - Pool (568124-57205)

For pool shell repair.

Reserves - Pool Equipment (568125-57205)

For Dolphin replacement, chlorinator replacement, safety equipment replacement.

Reserves - Pool Filters (568127-57205)

For re-sanding of four filters.

Reserves - Pool Pumps (568129-57205)

For replacement of three pumps.

Reserves - Pool Renovation (TBD)

For renovation of the pool.

Budget Narrative

Fiscal Year 2020

Expenditures – Fitness Center

This department includes costs associated with the maintenance, repair and supplies required in the fitness center.

Payroll - Maintenance (512006-57214)

Compensation of one part time Buildings and Grounds Manager.

Payroll - Administrative (512009-57214)

Compensation of one full time CDD Manager.

FICA Taxes (521001-57214)

Payroll tax for above.

Contracts - Janitorial Services (534026-57214)

Twice weekly cleaning of the Fitness Center.

Contracts - Fitness Equipment (534071-57214)

Monthly preventative maintenance contract with FitnessPro.

Contracts - Pest Control (534125-57214)

Annual termite inspection; quarterly treatment of the fitness center.

R&M - General (546001-57214)

Repair of carpet, mirrors, doors, fans, remotes.

R&M - Electrical (546020-57214)

Batteries, bulbs, sensors, cords, outside vendor if required.

R&M - Equipment (546022-57214)

Repairs (including parts and Labor) required to keep all equipment fully operational.

Miscellaneous - Contingency (549900-57214)

Unanticipated operating expenses.

Budget Narrative

Fiscal Year 2020

Expenditures – Fitness Center (Continued)**Supplies - Cleaning and Paper (552083-57214)**

Supplies for cleaning, paper towels, toilet paper, etc.

Reserve - Equipment (568073-57214)

Purchase of exercise pieces for gym.

Expenditures – Parks & Grounds

This department includes general maintenance, repair and supplies required for the upkeep of the Rosemary White Playground and Gazebo Park (including picnic tables, trash cans, benches, grills and playground equipment), as well as of the pavilion (including restrooms) and the picnic grounds located between the lodge and the swimming pool.

Payroll - Maintenance (512006-57240)

Compensation of one part time Buildings and Grounds Manager.

Payroll - Administrative (512009-57240)

Compensation of one full time CDD Manager.

FICA Taxes (521001-57240)

Payroll tax for above.

Contracts - Janitorial Services (534026-57214)

Twice weekly cleaning of pavilion restrooms, in season.

Contracts- Pest Control (534125-57214)

Quarterly treatment of the pavilion.

Budget Narrative

Fiscal Year 2020

Expenditures – Parks & Grounds (continued)**Contracts- Roof (534108-57240)**

Twice a year cleaning of pavilion roof.

R&M - General (546001-57240)

Repair of slides, swings, picnic tables, gazebos, etc.

R&M - Electrical (564020-57214)

Batteries, bulbs, sensors, cords, outside vendors if required.

R&M - Irrigation (546041-57214)

Repairs to the irrigation system.

R&M - Backflow Inspections (546459-57214)

Inspection of the backflows from the water/waste lines.

Miscellaneous - Contingency (549900-57214)

Unanticipated operating expenses.

Supplies - Cleaning and Paper (552083-57214)

Supplies for cleaning, paper towels, toilet paper, etc.

Reserves - Mulch (568109-57214)

Playground Mulch.

Reserves - Parking Lots (568117-57214)

For repair of all asphalt lots.

Reserves – Playground Equipment (568122-57214)

For repair or replacement of playground equipment.

Reserves – Irrigation System (568098-57214)

For repair or replacement of irrigation system.

Piney-Z
Community Development District

Supporting Budget Schedules
Fiscal Year 2020

Comparison of Non-Ad Valorem Assessment Rates Fiscal Year 2020 vs Fiscal Year 2019

Assessments Per Unit													
LOT SIZE	# OF UNITS	General Fund			Debt Service Series 2008			Debt Service Series 2002 (Amenity)			Total		
		FY2020	FY2019	Percent Change	FY2020	FY2019	Percent Change	FY2020	FY2019	Percent Change	FY2020	FY2019	Percent Change
36	28	\$522.79	\$522.79	0.00%	\$0.00	\$75.51	-100.00%	\$0.00	\$47.90	-100.00%	\$522.79	\$646.21	-19.10%
40	104	\$522.79	\$522.79	0.00%	\$0.00	\$83.91	-100.00%	\$0.00	\$53.75	-100.00%	\$522.79	\$660.45	-20.84%
50	291	\$522.79	\$522.79	0.00%	\$0.00	\$115.14	-100.00%	\$0.00	\$66.53	-100.00%	\$522.79	\$704.46	-25.79%
60	62	\$522.79	\$522.79	0.00%	\$0.00	\$115.14	-100.00%	\$0.00	\$79.83	-100.00%	\$522.79	\$717.76	-27.16%
75	183	\$522.79	\$522.79	0.00%	\$0.00	\$157.33	-100.00%	\$0.00	\$99.79	-100.00%	\$522.79	\$779.91	-32.97%
90	67	\$522.79	\$522.79	0.00%	\$0.00	\$188.79	-100.00%	\$0.00	\$123.61	-100.00%	\$522.79	\$835.19	-37.40%
65	8	\$522.79	\$522.79	0.00%	\$0.00	\$117.47	-100.00%	\$0.00	\$0.00	n/a	\$522.79	\$640.26	-18.35%
50 gar	12	\$522.79	\$522.79	0.00%	\$0.00	\$117.47	-100.00%	\$0.00	\$9.08	-100.00%	\$522.79	\$649.34	-19.49%
	755												