

PINEY-Z
Community Development District

Annual Operating Budget
Fiscal Year 2022

Version 1 - Final Budget:
(Adopted at July 26, 2021 meeting)

Prepared by:



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Piney-Z
Community Development District

Operating Budget
Fiscal Year 2022

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU MAR-2021	PROJECTED APR- SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
REVENUES								
Interest - Investments	\$ 1,939	\$ 2,808	\$ 2,157	\$ 100	\$ 374	\$ 374	\$ 748	\$ 2,000
Interest - Tax Collector	357	612	360	200	76	-	76	300
Special Assmnts- Tax Collector	394,971	394,517	394,369	394,706	378,178	16,528	394,706	394,707
Special Assmnts- Discounts	(14,974)	(14,388)	(14,513)	(15,788)	(14,304)	-	(14,304)	(15,788)
Settlements	37,210	8,480	-	-	-	-	-	-
Other Miscellaneous Revenues	1,675	1,868	431	-	365	-	365	-
Access Cards	918	1,179	225	1,198	-	-	-	675
Pavilion Rental	1,340	1,400	80	1,100	-	-	-	800
Lodge Rental	13,434	20,453	6,385	16,500	-	-	-	18,500
Insurance Reimbursements	(28,730)	-	-	-	-	-	-	-
TOTAL REVENUES	408,140	416,929	389,494	399,916	364,689	16,902	381,591	401,193

EXPENDITURES
Administrative

P/R-Board of Supervisors	4,600	3,600	2,800	8,000	1,400	4,000	5,400	8,000
FICA Taxes	352	275	214	612	107	306	413	612
ProfServ-Dissemination Agent	-	1,000	1,000	-	-	-	-	-
ProfServ-Legal Services	24,117	24,000	24,000	24,000	12,000	12,000	24,000	24,000
ProfServ-Mgmt Consulting Serv	50,317	44,775	44,775	44,775	15,669	15,669	31,338	31,338
ProfServ-Recording	-	-	-	-	-	-	-	2,784
ProfServ-Special Assessment	4,637	4,637	4,637	4,637	-	-	-	-
Auditing Services	3,150	3,150	3,150	3,250	-	3,150	3,150	3,150
Postage and Freight	818	311	195	200	129	70	199	200
Insurance - General Liability	10,016	9,824	11,246	12,364	8,785	2,928	11,713	12,299
Printing and Binding	176	257	156	225	19	150	169	200

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU MAR-2021	PROJECTED APR- SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
Legal Advertising	1,170	624	1,484	1,000	159	800	959	1,200
Miscellaneous Services	109	290	379	150	134	134	268	150
Misc-Assessmnt Collection Cost	11,400	11,404	11,396	11,841	10,916	496	11,412	11,841
Misc-Contingency	41	-	-	100	-	50	50	100
Office Supplies	-	-	-	100	-	50	50	100
Annual District Filing Fee	175	175	175	175	175	-	175	175
Total Administrative	111,078	104,322	105,607	111,429	49,493	39,803	89,296	96,149
Field								
Contr-Landscape-Amenities Area	12,099	15,988	23,090	24,000	8,575	12,000	20,575	24,000
R&M-Trees and Trimming	2,500	1,500	1,600	3,000	-	1,500	1,500	3,000
Misc-Contingency	3,260	1,044	2,646	4,000	105	2,000	2,105	4,000
Total Field	17,859	18,532	27,336	31,000	8,680	15,500	24,180	31,000
Parks and Recreation - General								
Payroll-Other	-	-	-	500	-	250	250	500
Payroll-Maintenance	7,946	7,827	6,923	7,024	6,572	6,572	13,144	7,164
Payroll-Administrative	47,115	53,064	53,991	43,808	27,683	27,683	55,366	56,593
FICA Taxes	1,467	4,642	4,595	4,501	2,702	2,640	5,342	4,916
Workers' Compensation	3,406	3,622	3,718	4,845	2,867	956	3,823	3,938
Contracts-Janitorial Services	2,160	2,150	1,325	2,340	200	1,170	1,370	2,808
Contracts-Security Services	1,655	1,865	780	1,305	390	653	1,043	1,130
Contracts-Fire Exting. Insp.	350	350	350	350	175	175	350	350
Contract-Copier Maintenance	137	335	46	300	18	150	168	150
Contract-Dumpster Rental	312	312	312	312	156	156	312	312
Contracts-Pest Control	499	568	427	480	145	240	385	480
Contracts-Fire Insp Sprinkler System	250	250	200	250	-	125	125	200

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	FY 2020	BUDGET FY 2021	THRU MAR-2021	APR- SEP-2021	PROJECTED FY 2021	BUDGET FY 2022
Contract-Website Hosting	-	-	-	350	-	175	175	242
Communication - Teleph - Field	90	100	-	120	-	60	60	120
Postage and Freight	-	-	107	55	45	28	73	55
Utility - General	15,551	17,605	18,635	18,677	7,455	7,455	14,910	20,938
Utility - Other	3,285	2,918	3,077	3,238	1,436	1,436	2,872	3,000
Electricity - Streetlighting	1,326	1,195	1,314	1,344	664	664	1,328	1,476
Utility - Irrigation	3,932	2,716	3,407	3,600	764	764	1,528	3,828
Utility - Refuse Removal	1,144	1,173	1,468	1,446	768	768	1,536	1,649
R&M-General	2,115	826	386	1,500	52,694	750	53,444	1,000
R&M-Electrical	390	350	489	425	61	213	274	500
R&M-Roof	-	-	60	360	-	180	180	720
R&M-Fire Equipment	40	-	-	100	102	50	152	50
R&M-Plumbing	3	66	-	200	-	100	100	150
Misc-Contingency	1,133	2,683	14,353	3,000	627	1,500	2,127	3,000
Misc-Information Technology	1,036	3,462	628	660	404	330	734	300
Misc-Mileage Reimbursement	336	284	317	325	183	163	346	350
Office Supplies	3,087	1,750	1,234	2,000	739	1,000	1,739	2,000
Supplies-Cleaning & Paper	261	246	379	325	98	163	261	400
Capital Outlay	(4,287)	-	61,465	-	-	-	-	-

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU MAR-2021	PROJECTED APR- SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
Non-Capitalized New Equipment	4,287	-	-	-	-	-	-	-
Reserves-Lodge	-	-	-	1,650	-	-	-	4,920
Total Parks and Recreation - General	99,026	110,359	179,986	112,890	106,948	56,566	163,514	123,239
Swimming Pool								
Payroll-Lifeguards	18,067	-	-	-	-	-	-	-
Payroll-Maintenance	11,591	14,253	10,137	14,048	4,410	7,024	11,434	10,507
Payroll-Administrative	6,249	6,781	6,918	14,603	3,374	7,302	10,676	7,446
Payroll-Pool Attendants	-	21,595	1,562	21,243	-	10,622	10,622	20,287
FICA Taxes	4,972	3,261	1,424	3,817	596	1,908	2,504	2,925
Communication - Teleph - Field	473	746	744	800	361	400	761	800
R&M-General	218	162	364	300	30	150	180	350
R&M-Electrical	-	-	53	100	33	50	83	100
R&M-Pools	4,570	105	80	1,500	1,750	750	2,500	2,000
Misc-Licenses & Permits	250	250	250	250	-	125	125	250
Misc-Contingency	3,426	3,097	5,121	3,250	-	1,625	1,625	4,350
Op Supplies - Pool Chemicals	2,242	1,957	1,676	2,250	21	1,125	1,146	2,250
Capital Outlay - Pool	51,893	-	-	-	-	-	-	-
Reserve - Pool	25,000	-	-	16,810	-	-	-	25,050
Reserves-Pool Filters	-	-	-	-	856	-	856	-
Reserves-Pool Pumps	-	-	1,575	-	275	-	275	-
Total Swimming Pool	128,951	52,207	29,904	78,971	11,706	31,080	42,786	76,315

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU MAR-2021	PROJECTED APR- SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
<i>Fitness Center</i>								
Payroll-Maintenance	1,282	1,425	4,221	2,342	686	1,171	1,857	4,298
Payroll-Administrative	3,084	3,391	3,585	7,301	2,085	3,651	5,736	3,723
FICA Taxes	275	368	597	738	212	369	581	614
Contracts-Janitorial Services	1,440	1,420	980	1,560	-	-	-	1,872
Contracts-Fitness Equipment	1,100	1,200	500	1,200	100	600	700	1,200
Contracts-Pest Control	214	145	178	163	73	82	155	163
R&M-General	291	209	670	300	65	150	215	300
R&M-Electrical	84	14	200	100	-	-	-	150
R&M-Equipment	735	130	317	1,000	1,176	500	1,676	1,500
Misc-Contingency	95	-	930	300	-	-	-	500
Supplies-Cleaning & Paper	234	520	560	650	17	325	342	650
Reserve - Equipment	-	-	-	2,500	-	-	-	5,000
Total Fitness Center	8,834	8,822	12,738	18,154	4,414	6,847	11,261	19,970
<i>Park & Grounds</i>								
Payroll-Maintenance	20,651	23,820	24,393	23,414	10,884	10,884	21,768	25,788
Payroll-Administrative	6,023	6,781	6,468	7,301	2,363	2,363	4,726	6,702
FICA Taxes	1,754	2,341	2,361	2,350	1,013	1,013	2,026	2,485
Contracts-Janitorial Services	1,200	1,230	245	1,300	-	-	-	1,560
Contracts-Roof	75	-	60	360	240	180	420	720
Contracts-Pest Control	145	145	109	215	73	108	181	215
R&M-General	446	1,852	1,462	2,000	42	1,000	1,042	1,500
R&M-Electrical	81	29	145	175	22	88	110	175
R&M-Irrigation	875	2,445	695	1,000	-	500	500	1,000
R&M-Vegetation Removal	-	2,200	-	-	-	-	-	-
R&M-Backflow Inspection	315	355	380	355	-	178	178	380

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU MAR-2021	PROJECTED APR- SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
Misc-Hurricane Expense	-	2,350	-	-	-	-	-	-
Misc-Contingency	5,620	1,605	3,559	2,500	299	1,250	1,549	1,500
Supplies-Cleaning & Paper	66	166	200	275	51	138	189	275
Capital Outlay	-	-	11,919	-	-	-	-	-
Reserve-Gutters	-	7,726	-	-	-	-	-	-
Reserves - Irrigation System	-	-	-	500	-	-	-	500
Reserve-Mulch	-	3,250	-	2,000	3,821	-	3,821	4,000
Reserve - Parking Lot	-	44,695	1,200	1,200	-	-	-	1,200
Reserve - Playground	-	-	-	2,500	-	-	-	2,500
Total Park & Grounds	37,251	100,990	53,196	47,445	18,808	17,700	36,508	50,500
Reserves								
Reserve - CDD Amenity	-	-	8,096	28	-	-	-	4,020
Total Reserves	-	-	8,096	28	-	-	-	4,020
TOTAL EXPENDITURES & RESERVES	402,999	395,232	416,863	399,916	200,049	167,496	367,545	401,193
Excess (deficiency) of revenues								
Over (under) expenditures	5,141	21,697	(27,369)	(0)	164,640	(150,594)	14,046	0
OTHER FINANCING SOURCES (USES)								
Interfund Transfer - In	-	23,131	-	-	-	-	-	-
Contribution to (Use of) Fund Balance	-	-	-	(0)	-	-	-	0
TOTAL OTHER SOURCES (USES)	-	23,131	-	(0)	-	-	-	0

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU MAR-2021	PROJECTED APR- SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
Net change in fund balance	5,141	44,828	(27,369)	(0)	164,640	(150,594)	14,046	0
FUND BALANCE, BEGINNING	294,440	299,581	344,409	317,145	317,040	-	317,040	331,086
FUND BALANCE, ENDING	\$ 299,581	\$ 344,409	\$ 317,040	\$ 317,145	\$ 481,680	\$ (150,594)	\$ 331,086	\$ 331,086

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2022	\$ 331,086
Net Change in Fund Balance - Fiscal Year 2022	0
Reserves - Fiscal Year 2022 Additions	47,190
Total Funds Available (Estimated) - 9/30/22	378,276

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

Operating Reserve - First Quarter Operating Capital 100,298 ⁽¹⁾

Contribution CDD Amenity prior years	23,582	
Contribution CDD Amenity FY 2022	4,020	<u>27,602</u>
Reserve - Lodge prior years	7,952	
Reserve - Lodge FY 2022	4,920	<u>12,872</u>
Reserve - Park prior years	7,379	
Reserve - Park FY 2022	8,200	<u>15,579</u>
Reserve - Equipment prior years	5,000	
Reserve - Equipment FY 2022	5,000	<u>10,000</u>
Reserve - Pool Equipment prior years	7,820	
Reserve - Pool Equipment FY 2022	25,050	<u>32,870</u>
Reserve - Pool Filters prior years	11,114	
Reserve - Pool Filters FY 2022	-	<u>11,114</u>
Reserve - Pool Pumps prior years	6,150	

PINEY-Z

Community Development District

Reserve - Pool Pumps FY 2022	-	<u>6,150</u>	
Reserve - Pool Shell prior years	10,000		
Reserve - Pool Shell FY 2022	-	<u>10,000</u>	
			126,187
		Subtotal	<u>226,485</u>

Total Allocation of Available Funds	226,485
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Total Unassigned (undesigned) Cash	\$ <u>151,791</u>
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Notes

(1) Represents approximately 3 months of operating expenditures

Budget Narrative

Fiscal Year 2022

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)

Unanticipated miscellaneous revenues.

Access Cards (369941-3000)

Revenue from access cards purchases, including from pass holders.

Pavilion Rental (369942-3000)

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

Lodge Rental (369943-3000)

Revenue from renting the lodge to residents and non-residents for private functions, to the Leon County Supervisor of Elections for conducting precinct elections, etc.

Budget Narrative

Fiscal Year 2022

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.

Budget Narrative

Fiscal Year 2022

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 2022

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, 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 - Other (512004-57201)

Compensation of one part time Office Assistant, if needed.

Payroll - Maintenance (512006-57201)

Compensation of one part time Buildings and Grounds Manager.

Payroll - Administrative (512009-57201)

Compensation of one full time CDD Manager.

Payroll – Special Pay (515002-57201)

Merit pay, based on previous fiscal year, year end reviews.

FICA Taxes (521001-57201)

Payroll tax for staff above.

Workers' Compensation (524001-57201)

The District's policy is currently with Florida Municipal Insurance Trust.

Budget Narrative

Fiscal Year 2022

Expenditures – Parks and Recreation - General (continued)**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).

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 including domain, back-up and security.

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.

Budget Narrative

Fiscal Year 2022

Expenditures – Parks and Recreation - General (continued)**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.

Utility - Irrigation (543014-57201)

City of Tallahassee charges for water for irrigation system 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, to ensure the website continues to meet ADA goals.

Budget Narrative

Fiscal Year 2022

Expenditures – Parks and Recreation - General (continued)**Miscellaneous - Mileage Reimbursement (549951-57201)**

Reimbursement of mileage expenses of Buildings and Grounds Manager.

Office Supplies (551002-57201)

Costs associated with operation of the CDD Manager's office, including copier and computer paper, computer ink and software, file folders, card stock for forms, notebooks, envelopes, pens, pencils, name plates for board members, computers and printers, as well as Office 365 and cloud storage.

Supplies - Cleaning and Paper (551083-57201)

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

Reserves - Lodge (568107-57201)

For intensive cleaning of roof, replacement of HVAC unit, etc.

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 - Maintenance (512006-57205)**

Compensation of one part-time Buildings and Grounds Manager.

Payroll - Administrative (512009-57205)

Compensation of one full time CDD Manager.

Payroll – Pool Attendants (512028-57205)

Compensation of pool attendants (\$12.00 per hour regular, \$12.50 per hour lead).

FICA Taxes (521001-57205)

Payroll tax for above.

Communication - Telephone-Field (541005-57205)

TracFone for attendant station; dedicated 911 phone.

Budget Narrative

Fiscal Year 2022

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, 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, deck furniture, pool attendant training, etc.

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, replacement of sand filters, chlorinator and dolphin.

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.

Budget Narrative

Fiscal Year 2022

Expenditures – Fitness Center (Continued)**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, etc.

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.

Supplies - Cleaning and Paper (552083-57214)

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

Reserve - Equipment (568073-57214)

Purchase of exercise pieces for gym.

Budget Narrative

Fiscal Year 2022

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 (534026-57240)

Twice weekly cleaning of pavilion restrooms, in season.

Contracts- Roof (534108-57240)

Regular cleaning of pavilion roof.

Contracts- Pest Control (534125-57240)

Quarterly treatment of the pavilion.

R&M - General (546001-57240)

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

R&M - Electrical (564020-57240)

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

R&M - Irrigation (546041-57240)

Repairs to the irrigation system.

R&M - Backflow Inspections (546459-57240)

Inspection of the backflows from the water/waste lines.

Budget Narrative

Fiscal Year 2022

Expenditures – Parks & Grounds (continued)**Miscellaneous - Contingency (549900-57240)**

Unanticipated operating expenses.

Supplies - Cleaning and Paper (552083-57240)

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

Reserves – Irrigation System (568098-57240)

For repair or replacement of irrigation system.

Reserves - Mulch (568109-57240)

Playground Mulch.

Reserves - Parking Lots (568117-57240)

For re-sealing of all asphalt lots.

Reserves – Playground Equipment (568122-57240)

For repair or replacement of playground equipment.

Piney-Z
Community Development District

Supporting Budget Schedules
Fiscal Year 2022

Comparison of Non-Ad Valorem Assessment Rates Fiscal Year 2022 vs Fiscal Year 2021

Assessments Per Unit				
LOT SIZE	# OF	General Fund		
	UNITS	FY2022	FY2021	Percent Change
36	28	\$522.79	\$522.79	0.00%
40	104	\$522.79	\$522.79	0.00%
50	291	\$522.79	\$522.79	0.00%
60	62	\$522.79	\$522.79	0.00%
75	183	\$522.79	\$522.79	0.00%
90	67	\$522.79	\$522.79	0.00%
65	8	\$522.79	\$522.79	0.00%
50 gar	12	\$522.79	\$522.79	0.00%
	755			