

WHISPERING PALMS COMMUNITY SERVICES DISTRICT

SEWER DISTRICT Fiscal Year 2022/23 BUDGET

	FY 2021/22 <u>Budget</u>	FY 2021/22 Year End <u>Projection</u>	Variance Favorable/ <u>(Unfavorable)</u>	FY 2022/23 <u>Budget</u>
<u>REVENUES</u>				
1 . Sewer Service and Standby Charges	\$696,000	\$696,000	\$0	\$807,520
2 . Capacity Fees	\$5,362	\$6,862	\$1,500	\$5,362
3 . Property Tax Allocation	\$60,000	\$60,000	\$0	\$63,000
4 . Rancho Paseana Reclaimed Water	\$0		\$0	\$0
5 . Interest on Reserves	\$5,000	\$3,500	(\$1,500)	\$6,300
TOTAL REVENUES	\$766,362	\$766,362		\$882,182

Budget Assumptions:

- 1 . 1541 EDU's at \$520 per EDU (increase from current \$450 per EDU)
- 2 . 62 Standbys at \$100 per parcel
- 3 . 0.53% Interest rate on reserves

WHISPERING PALMS COMMUNITY SERVICES DISTRICT

SEWER DISTRICT

Fiscal Year 2022/23 BUDGET

EXPENDITURES

	FY 2021/22	FY 2021/22	Variance	FY 2022/23
<u>OPERATIONS</u>	<u>Budget</u>	<u>Estimated</u>	<u>Favorable/ (Unfavorable)</u>	<u>Budget</u>
1 . Treatment Plant and Pump Station Labor	\$244,440	\$244,440	\$0	\$251,760
2 . Power	\$54,000	\$142,747	(\$88,747)	\$45,000
3 . Treatment Plant Solar Panels Loan Payment	\$112,500	\$112,421	\$79	\$112,500
4 . Water	\$3,000	\$2,659	\$341	\$3,000
5 . Telephone and Alarm Monitoring	\$4,500	\$4,918	(\$418)	\$5,000
6 . Consumables and Lubricants	\$28,000	\$28,361	(\$361)	\$30,000
7 . Minor Equipment, Tools, and Supplies	\$1,000	\$1,096	(\$96)	\$1,000
8 . Laboratory	\$10,500	\$16,773	(\$6,273)	\$17,500
9 . Permit Fees	\$25,000	\$27,861	(\$2,861)	\$29,000
10 . Sewer Cleaning	\$50,000	\$67,330	(\$17,330)	\$50,000
11 . Sludge Disposal	\$50,000	\$33,946	\$16,054	\$50,000
12 . Landscape Maintenance	\$10,000	\$31,777	(\$21,777)	\$8,000
13 . Trash and Screenings Disposal	\$2,500	\$2,637	(\$137)	\$2,700
14 . Equipment Repair	\$65,000	\$65,125	(\$125)	\$68,500
15 . Vehicle Expenses	\$4,000	\$8,924	(\$4,924)	\$9,000
Sub-Total Operations Expenditures	\$664,440	\$791,013		\$682,960

WHISPERING PALMS COMMUNITY SERVICES DISTRICT

SEWER DISTRICT

Fiscal Year 2022/23 BUDGET

	FY 2021/22	FY 2021/22	Variance	FY 2022/23
<u>ADMINISTRATION</u>	<u>Budget</u>	<u>Estimated</u>	<u>Favorable/</u> <u>(Unfavorable)</u>	<u>Budget</u>
16 . Management	\$94,080	\$94,080	\$0	\$96,900
17 . Professional Services	\$10,000	\$10,835	(\$835)	\$11,000
18 . Mileage and Reimbursables	\$500	\$0	\$500	\$500
19 . Printing and Publications	\$1,200	\$1,258	(\$58)	\$1,300
19 . Conferences (split 50/50 with LID)	\$2,500	\$600	\$1,900	\$1,200
20 . Organizational Dues (split 50/50 with LID)	\$2,500	\$3,004	(\$504)	\$3,200
21 . Insurance (split 50/50 with LID)	\$11,000	\$12,948	(\$1,948)	\$13,600
22 . Audit (split 50/50 with LID)	\$14,000	\$14,000	\$0	\$7,432
23 . Directors' Compensation (split 50/50 with LID)	\$4,000	\$3,000	\$1,000	\$3,500
24 . Meeting Room (split 50/50 with LID)	\$1,200	\$147	\$1,053	\$0
25 . Miscellaneous	\$2,000	\$406	\$1,594	\$2,000
26 . HOA Dues for Plant Access Road	\$2,000	\$26,000	(\$24,000)	\$2,000
Sub-Total Administration Expenditures	\$144,980	\$166,278	(\$21,298)	\$142,632
TOTAL EXPENDITURES	\$809,420	\$957,291	(\$21,298)	\$825,592
NET GAIN/(LOSS) ON OPERATIONS	(\$43,058)	(\$190,929)		\$56,590

WHISPERING PALMS COMMUNITY SERVICES DISTRICT

SEWER DISTRICT
Fiscal Year 2022/23 BUDGET

	FY 2021/22	FY 2021/22	Variance	FY 2022/23
<u>CAPITAL PROJECTS</u>	<u>Budget</u>	<u>Estimated</u>	<u>Favorable/ (Unfavorable)</u>	<u>Budget</u>
1 . Offsite pump station wet well rehab	\$30,000	\$0	\$30,000	
2 . Front end rotary screen repair	\$10,000	\$7,430	\$2,570	
1 . Preliminary Design for Offsite Pump Station Upgrade				\$60,000
TOTAL CAPITAL REPLACEMENT PROJECTS	\$40,000	\$7,430		\$60,000
 <u>CAPITAL RESERVE FUND</u>				
1 . Beginning Balance on July 1, 2021				\$1,313,000
2 . Capital Replacement Projects Total				(\$60,000)
3 . Transfer from/(to) Operating Budget				\$56,590
TOTAL CAPITAL RESERVE - END OF FISCAL YEAR 2021/22				\$1,309,590

WHISPERING PALMS COMMUNITY SERVICES DISTRICT

LANDSCAPE DISTRICT
Fiscal Year 2022/23 BUDGET

	FY 2021/22	FY 2021/22	Variance	FY 2022/23
<u>REVENUES</u>	<u>Budget</u>	<u>Estimated</u>	<u>Favorable/</u> <u>(Unfavorable)</u>	<u>Budget</u>
1 . Property Tax Allocation	\$330,000	\$330,000	\$0	\$347,000
2 . Interest on Reserves	\$3,300	\$2,600	(\$700)	\$5,197
TOTAL REVENUES	\$333,300	\$332,600		\$352,197

WHISPERING PALMS COMMUNITY SERVICES DISTRICT

LANDSCAPE DISTRICT Fiscal Year 2022/23 BUDGET

EXPENDITURES

	FY 2021/22	FY 2021/22	Variance	FY 2022/23
<u>LANDSCAPE MAINTENANCE</u>	<u>Budget</u>	<u>Estimated</u>	<u>Favorable/ (Unfavorable)</u>	<u>Budget</u>
1 . Landscaping Contract	\$58,000	\$56,880	\$1,120	\$62,640
2 . Extra Work	\$20,000	\$11,288	\$8,712	\$12,000
3 . Color Change Plantings	\$0	\$12,632	(\$12,632)	\$13,000
4 . Power	\$12,000	\$11,698	\$302	\$12,500
5 . Water	\$45,000	\$49,000	(\$4,000)	\$52,000
6 . Fountain Maintenance	\$2,000	\$2,230	(\$230)	\$2,500
7 . Electrical System Repair	\$4,000	\$9,470	(\$5,470)	\$5,000
8 . Tree Trimming and Spraying	\$9,000	\$19,703	(\$10,703)	\$20,000
9 . Miscellaneous/Holiday Lights	\$1,000	\$2,560	(\$1,560)	\$3,000
Sub-Total Landscape	\$151,000	\$175,461	(\$24,461)	\$182,640
<u>ADMINISTRATION</u>				
1 . Management	\$32,880	\$32,880	\$0	\$33,840
2 . Professional Services	\$3,000	\$216	\$2,784	\$3,000
3 . Conferences	\$1,000	\$606	\$394	\$1,200
4 . Organizational Dues (split 50/50 with LID)	\$2,500	\$3,004	(\$504)	\$3,200
5 . Insurance (split 50/50 with SID)	\$11,000	\$12,948	(\$1,948)	\$13,600
6 . Audit (split 50/50 with SID)	\$14,000	\$14,000	\$0	\$7,432
7 . Directors' Compensation (split 50/50 with SID)	\$3,500	\$3,000	\$500	\$3,500
8 . Meeting Room (split 50/50 with SID)	\$1,200	\$147	\$1,053	\$0
9 . Contingency/Miscellaneous	\$500	\$500	\$0	\$500
Sub-Total Administration	\$69,580	\$67,301	\$2,279	\$66,272
TOTAL EXPENDITURES	\$220,580	\$242,762	(\$22,182)	\$248,912
NET GAIN/(LOSS) ON OPERATIONS	\$112,720	\$89,838		\$103,285

WHISPERING PALMS COMMUNITY SERVICES DISTRICT

**LANDSCAPE DISTRICT
Fiscal Year 2022/23 BUDGET**

	FY 2021/22	FY 2021/22	Variance	FY 2022/23
<u>CAPITAL PROJECTS</u>	<u>Budget</u>	<u>Estimated</u>	<u>Favorable/ (Unfavorable)</u>	<u>Budget</u>
1 . Landscape lighting improvements-Cancha De Golf	\$40,000	na		
2 . Landscaping along Hole 6 North/Via De La Valle	\$140,000	\$61,000		
1 . Landscaping along Hole 6 North/Via De La Valle	\$140,000			\$95,000
TOTAL CAPITAL REPLACEMENT PROJECTS	\$320,000	\$61,000		\$95,000
 <u>CAPITAL RESERVE FUND</u>				
1 . Beginning Balance				\$1,089,000
2 . Projects Total				(\$95,000)
3 . Transfer from Operating Budget				\$103,285
TOTAL CAPITAL RESERVE - END OF FISCAL YEAR				\$1,097,285