#### **RESOLUTION 2023-05**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESBRIDGE COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FISCAL YEAR 2023/2024; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGET(S) PURSUANT TO CHAPTERS 170, 190 AND 197, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("Board") of the Wesbridge Development District ("District") prior to June 15, 2023, proposed budget(s) ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024"); and

WHEREAS, it is in the best interest of the District to fund the administrative and operations services (together, "Services") set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 170, 190 and 197, Florida Statutes ("Assessments"), as set forth in the preliminary assessment roll included within the Proposed Budget; and

WHEREAS, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; and

**WHEREAS**, the Board has considered the Proposed Budget, including the Assessments, and desires to set the required public hearings thereon;

#### NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WESBRIDGE COMMUNITY DEVELOPMENT DISTRICT:

- PROPOSED BUDGET APPROVED. The Proposed Budget prepared by the District Manager for Fiscal Year 2023/2024 attached hereto as Exhibit A is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.
- 2. DECLARING ASSESSMENTS. Pursuant to Chapters 170, 190 and 197, Florida Statutes, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget and in the reports (if any) of the District Engineer, all of which are on file and available for public inspection at the "District's Office," c/o Rizzetta & Company, Inc., 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessments shall be paid in one more installment pursuant to a bill issued by the District in November of 2022, and pursuant to Chapter 170, Florida Statutes, or, alternatively, pursuant to the Uniform Method as set forth in Chapter 197, Florida Statutes.

**3. SETTING PUBLIC HEARINGS.** Pursuant to Chapters 170, 190, and 197, Florida Statutes, public hearings on the approved Proposed Budget and the Assessments are hereby declared and set for the following date, hour and location:

DATE: HOUR: LOCATION: August 14, 2023 6:00 P.M. Rizzetta & Company, Inc. 5844 Old Pasco Road. Suite 100 Wesley Chapel, FL 33544

4. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL-PURPOSE GOVERNMENT(S). The District Manager is hereby directed to submit a copy of the Proposed Budget to Hillsborough County at least 60 days prior to the hearing set above.

**5. POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 3 and shall remain on the website for at least 45 days.

**6. PUBLICATION OF NOTICE.** The District shall cause this Resolution to be published once a week for a period of two weeks in a newspaper of general circulation published in Hillsborough County. Additionally, notice of the public hearings shall be published in the manner prescribed in Florida law.

**7. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

8. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 8th DAY OF MAY 2023.

ATTEST:

Assistant Secretary

WESBRIDGE COMMUNITY DEVELOPMENT DISTRICT Chairman, Board of Supervisors

### <u>Exhibit A</u> Fiscal Year 2023/2024 Budget

#### Proposed Budget Wesbridge Community Development District General Fund Fiscal Year 2023/2024

1	Chart of Accounts Classification	t	ctual YTD through )2/28/23	Projected Annual Totals 2022/2023	Annual Budget fo 2022/2023	vr v	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
	DEVENILES	-				-				
3	REVENUES Interest Earnings	1				-				
4	Interest Earnings	s	2	\$ 5	s -	s	5 5	s -	s -	
5	Special Assessments	Ť								
6	Tax Roll	s	283,675	\$ 283,675	\$ 283,5	92 \$	83	\$ 347,278	\$ 63,686	
7	Off Roll									
8	Contribution Donations From Private Sources									
9	Developer Contributions					_				
	Other Miscellaneous Revenues	S	•			_				
11	Miscellaneous Revenue TOTAL REVENUES	S	170		s -	S		\$ -	s -	
12	TOTAL REVENUES	\$	283,847	\$ 284,088	\$ 283,5	92 \$	88	\$ 347,278	\$ 63,686	
13 14	TOTAL REVENUES AND BALANCE FORWARD	\$	283,847	\$ 284,088	\$ 283,5	92 \$	88	\$ 347,278	\$ 63,686	
15		1.0	203,047	\$ 204,000	\$ 203,5	52 \$	,	\$ 541,210	\$ 03,000	
	EXPENDITURES - ADMINISTRATIVE	1								
17										
18	Legislative									
19	Supervisor Fees	\$	4,800	\$ 11,520	\$ 12,0	00 \$	480	\$ 12,000	\$ -	No change
20	Financial & Administrative									
21	Administrative Services	s	2,049	4,728	\$ 4,9			\$ 4,917	s -	
22	District Management	s	9,151	21,117	\$ 21,9			\$ 21,962	s -	
23	District Engineer	\$	5,740		\$ 8,0		1-1-1-1			Increase base on trend
24	Disclosure Report	S	5,000					\$ 5,000	s -	
25	Trustees Fees Tax Collector /Property Appraiser Fees	S	-	<u>s</u> -	\$ 5,0			\$ 5,000	\$ - ¢	
26 27	Financial & Revenue Collections	S	-	S -		50 \$		\$ 150 \$ 2,022	\$ - ¢	
27	Assessment Roll	S	1,639	\$ 3,934 \$ 5,100	\$ 3,9 \$ 5,3			\$ 3,933 \$ 5,304	s -	
20	Accounting Services	S	5,304 8,194	\$ 5,100 \$ 18,911	\$ 5,3 \$ 19,6			\$ 5,304 \$ 19,667	s - s -	
30	Auditing Services	s	6,194	\$ -	\$ 5,0			\$ 5,000	s -	
31	Arbitrage Rebate Calculation	s	-	s -		00 \$		\$ 450		Per contract.
32	Public Officials Liability Insurance	s	2,667		\$ 2,9			\$ 3,067		EGIS Projected Increase-15%
33	Legal Advertising	s	635	\$ 1,524	\$ 5,0			\$ 1,700		I took the last two years avg plus the trend.
34	Miscellaneous Mailings									
35	Dues, Licenses & Fees	\$	175	\$ 175	\$ 1	75 S	s -	\$ 175	s -	
36	ADA Website Compliance	s	1,538	\$ 1,539	\$ 1,6	00 \$	62	\$ 1,538	\$ (63)	\$1537.50 per contract
37	Website Hosting, Maintenance, Backup & Email	S	875	\$ 2,099	\$ 1,2	00 \$	6 (899)	\$ 2,100	\$ 900	This is per contract
	Legal Counsel	-		\$ -						
39	District Counsel	\$	5,163	\$ 12,391	\$ 9,0	00 \$	5 (3,391)	\$ 13,000	\$ 4,000	Based on trend
40 41	Administrative Subtotal	\$	-	¢ 00.774		0.0	0.044	* 440.000	* 7.570	
41		\$	52,929	\$ 92,774	\$ 111,3	85 \$	6,611	\$ 118,963	\$ 7,578	
	EXPENDITURES - FIELD OPERATIONS	-								
44										
45	Electric Utility Services									
46	Utility Services	s	4,012	\$ 9,629	\$ 8,5	00 \$	6 (1,129)	\$ 10,527	\$ 2,027	Avg of December through February is \$877.19 per month. Which is \$10,527 per year.
47	Street Lights	S	18,655	\$ 44,772	\$ 45,0	00 \$	5 228	\$ 45,215	\$ 215	Avg of December through February is \$3,767.91 per month. Which is \$45,215 per year.
48		+-	10,000							
	Water-Sewer Combination Services					-				
49	Water-Sewer Combination Services Utility Services-Reclaimed Water	s	4,009	\$ 9,622	\$ 7,0	00 \$	5 (2,622)	\$ 8,823	\$ 1,823	Avg of December through February is \$735.20 per month. Which is \$8823 per year.
49 50	Water-Sewer Combination Services Utility Services-Reclaimed Water Stormwater Control	s	4,009							
49 50 51	Water-Sewer Combination Services Utility Services-Reclaimed Water	s					5 (2,622) 460	\$ 8,823 5500		Avg of December through February is \$735.20 per month. Which is \$8823 per year. per contract w/addendums
49 50	Water-Sewer Combination Services Utility Services-Reclaimed Water Stormwater Control Aquatic Maintenance	S	4,009	5,040	\$ 5,5	00	460	5500	s -	per contract w/addendums
49 50 51 52	Water-Sewer Combination Services Utility Services-Reclaimed Water Stormwater Control Aquatic Maintenance Other Physical Environment	S S S	4,009	5,040 \$ 3,259	\$ 5,5 \$ 3,6	00 38 \$	460 5 2,697		s - s 110	
49 50 51 52 53	Water-Sewer Combination Services Utility Services-Reclaimed Water Stormwater Control Aquatic Maintenance Other Physical Environment General Liability Insurance Property Insurance Landscape Maintenance	S	4,009 2100 3,259	5,040 \$ 3,259 \$ 3,502	\$ 5,5 \$ 3,6 \$ 3,8	00 38 \$ 21 \$	460 5 2,697 5 319	5500 \$ 3,748	\$ - \$ 110 \$ 1,432	per contract w/addendums EGIS Projected Increase-15%
49 50 51 52 53 54 55 56	Water-Sewer Combination Services Utility Services-Reclaimed Water Stormwater Control Aquatic Maintenance Other Physical Environment General Liability Insurance Property Insurance Landscape Maintenance Irrigation Repairs & Maintenance	S S S S	4,009 2100 3,259 3,502	\$ 3,259 \$ 3,502 \$ 60,000	\$ 5,5 \$ 3,6 \$ 3,8 \$ 60,0	00 38 \$ 21 \$ 00 \$	460 5 2,697 5 319 5 -	5500 \$ 3,748 \$ 5,253	\$ - \$ 110 \$ 1,432	per contract w/addendums EGIS Projected Increase-15% EGIS Projected Increase-50%
49 50 51 52 53 54 55 55 56 57	Water-Sewer Combination Services Utility Services-Reclaimed Water Stormwater Control Aquatic Maintenance Other Physical Environment General Liability Insurance Property Insurance Landscape Maintenance Irrigation Repairs & Maintenance Landscape Replacement Plants, Shrubs, Trees	S S S S S S S	4,009 2100 3,259 3,502 25,000	\$ 3,259 \$ 3,502 \$ 60,000	\$ 5,5 \$ 3,6 \$ 3,8 \$ 60,0	00 38 \$ 21 \$ 00 \$ 00 \$	460 5 2,697 5 319 5 - 5 3,672	5500 \$ 3,748 \$ 5,253 \$ 75,000	\$ - \$ 110 \$ 1,432 \$ 15,000	per contract w/addendums EGIS Projected Increase-15% EGIS Projected Increase-50%
49 50 51 52 53 54 55 56 57 58	Water-Sewer Combination Services Utility Services-Reclaimed Water Stormwater Control Aquatic Maintenance Other Physical Environment General Liability Insurance Property Insurance Landscape Maintenance Irrigation Repairs & Maintenance Landscape Replacement Plants, Shrubs, Trees Landscape Inspection Services	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,009 2100 3,259 3,502 25,000 345	\$ 3,259 \$ 3,502 \$ 60,000 \$ 828 \$ - \$ 7,200	\$ 5,5 \$ 3,6 \$ 3,8 \$ 60,0 \$ 4,5 \$ 4,3 \$ -	00 38 \$ 21 \$ 00 \$ 00 \$ 00 \$	460 5 2,697 5 319 5 - 5 3,672 5 4,300 5 (7,200)	5500 \$ 3,748 \$ 5,253 \$ 75,000 \$ 4,500 \$ 4,300 \$ 7,200	\$ \$ 110 \$ 1,432 \$ 15,000 \$ - \$ - \$ - \$ 7,200	per contract w/addendums EGIS Projected Increase-15% EGIS Projected Increase-50% New 3 year contract. This included irrigation maintenance.
49 50 51 52 53 54 55 56 57 58 59	Water-Sewer Combination Services Utility Services-Reclaimed Water Stormwater Control Aquatic Maintenance Other Physical Environment General Liability Insurance Property Insurance Landscape Maintenance Irrigation Repairs & Maintenance Landscape Replacement Plants, Shrubs, Trees Landscape Inspection Services Landscape - Mulch	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,009 2100 3,259 3,502 25,000 345 - 3,000	\$ 3,259 \$ 3,502 \$ 60,000 \$ 828 \$ - \$ 7,200 \$ 5,717	\$ 5,5 \$ 3,6 \$ 3,8 \$ 60,0 \$ 4,5 \$ 4,3 \$ - \$ 6,5	00 38 \$ 21 \$ 00 \$ 00 \$ 00 \$ 00 \$ 00 \$	460 5 2,697 5 319 5 - 5 3,672 5 4,300 5 (7,200) 5 783	5500 \$ 3,748 \$ 5,253 \$ 75,000 \$ 4,500 \$ 4,300 \$ 4,300 \$ 7,200 \$ 19,800	\$ \$ 110 \$ 1,432 \$ 15,000 \$ \$ \$ 7,200 \$ 13,300	per contract w/addendums EGIS Projected Increase-15% EGIS Projected Increase-50% New 3 year contract. This included irrigation maintenance. New Line item Per contract- \$19,800 per year
<ul> <li>49</li> <li>50</li> <li>51</li> <li>52</li> <li>53</li> <li>54</li> <li>55</li> <li>56</li> <li>57</li> <li>58</li> <li>59</li> <li>60</li> </ul>	Water-Sewer Combination Services         Utility Services-Reclaimed Water         Stormwater Control         Aquatic Maintenance         Other Physical Environment         General Liability Insurance         Property Insurance         Landscape Maintenance         Irrigation Repairs & Maintenance         Landscape Replacement Plants, Shrubs, Trees         Landscape Inspection Services         Landscape - Mulch         Landscape - Annuals	S S S S S S S S S S S S S S S S S S S	4,009 2100 3,259 3,502 25,000 345 - 3,000 - 2,916	\$ 3,259 \$ 3,502 \$ 60,000 \$ 828 \$ - \$ 7,200 \$ 5,717 \$ 6,998	\$ 5,5 \$ 3,6 \$ 3,8 \$ 60,0 \$ 4,5 \$ 4,3 \$ - \$ 6,5 \$ 2,7	00 38 \$ 21 \$ 00 \$ 00 \$ 00 \$ 00 \$ 00 \$ 00 \$	460 5 2,697 5 319 5 - 5 3,672 5 4,300 5 (7,200) 5 783 5 (4,298)	5500           \$ 3,748           \$ 5,253           \$ 75,000           \$ 4,500           \$ 4,300           \$ 7,200           \$ 19,800           \$ 6,000	\$ \$ 110 \$ 1,432 \$ 15,000 \$ \$ 7,200 \$ 13,300 \$ 3,300	per contract w/addendums EGIS Projected Increase-15% EGIS Projected Increase-50% New 3 year contract. This included irrigation maintenance.
49 50 51 52 53 54 55 56 57 58 59 60 61	Water-Sewer Combination Services Utility Services-Reclaimed Water Stormwater Control Aquatic Maintenance Other Physical Environment General Liability Insurance Property Insurance Landscape Maintenance Irrigation Repairs & Maintenance Landscape Replacement Plants, Shrubs, Trees Landscape Replacement Plants, Shrubs, Trees Landscape Inspection Services Landscape - Mulch Landscape - Annuals Holiday Decorations	S S S S S S S S S S S S S S S S	4,009 2100 3,259 3,502 25,000 345 - 3,000 - 2,916	\$ 3,259 \$ 3,502 \$ 60,000 \$ 828 \$ - \$ 7,200 \$ 5,717 \$ 6,998 \$ 2,000	\$ 5,5 \$ 3,6 \$ 3,8 \$ 60,0 \$ 4,5 \$ 4,3 \$	00 38 \$ 21 \$ 00 \$ 00 \$ 00 \$ 00 \$ 00 \$ 00 \$	460 5 2,697 5 319 5 - 5 3,672 5 4,300 5 (7,200) 5 783 5 (4,298) 5 -	5500           \$ 3,748           \$ 5,253           \$ 75,000           \$ 4,500           \$ 4,300           \$ 7,200           \$ 19,800           \$ 6,000           \$ 10,000	\$ \$ 110 \$ 1,432 \$ 15,000 \$ \$ \$ 7,200 \$ 13,300 \$ 3,300 \$ 8,000	per contract w/addendums EGIS Projected Increase-15% EGIS Projected Increase-50% New 3 year contract. This included irrigation maintenance. New Line item Per contract- \$19,800 per year Per contract- \$19,800 per year Per contract- \$6,000 per year Board Direction
49 50 51 52 53 54 55 56 57 58 59 60 61 62	Water-Sewer Combination Services Utility Services-Reclaimed Water Stormwater Control Aquatic Maintenance Other Physical Environment General Liability Insurance Property Insurance Landscape Maintenance Irrigation Repairs & Maintenance Landscape Replacement Plants, Shrubs, Trees Landscape Inspection Services Landscape - Mulch Landscape - Annuals Holiday Decorations Gate- Cameras & Remotes	S S S S S S S S S S S S S S S S S S S	4,009 2100 3,259 3,502 25,000 345 - 3,000 - 2,916	\$ 3,259 \$ 3,502 \$ 60,000 \$ 828 \$ - \$ 7,200 \$ 5,717 \$ 6,998 \$ 2,000	\$ 5,5 \$ 3,6 \$ 3,8 \$ 60,0 \$ 4,5 \$ 4,3 \$	00 38 \$ 21 \$ 00 \$ 00 \$ 00 \$ 00 \$ 00 \$ 00 \$	460 5 2,697 5 319 5 - 5 3,672 5 4,300 5 (7,200) 5 783 5 (4,298) 5 -	5500           \$ 3,748           \$ 5,253           \$ 75,000           \$ 4,500           \$ 4,300           \$ 7,200           \$ 19,800           \$ 6,000           \$ 10,000	\$ \$ 110 \$ 1,432 \$ 15,000 \$ \$ \$ 7,200 \$ 13,300 \$ 3,300 \$ 8,000	per contract w/addendums EGIS Projected Increase-15% EGIS Projected Increase-50% New 3 year contract. This included irrigation maintenance.
<ul> <li>49</li> <li>50</li> <li>51</li> <li>52</li> <li>53</li> <li>54</li> <li>55</li> <li>56</li> <li>57</li> <li>58</li> <li>59</li> <li>60</li> <li>61</li> <li>62</li> <li>63</li> </ul>	Water-Sewer Combination Services Utility Services-Reclaimed Water Stormwater Control Aquatic Maintenance Other Physical Environment General Liability Insurance Property Insurance Landscape Maintenance Irrigation Repairs & Maintenance Landscape Replacement Plants, Shrubs, Trees Landscape Replacement Plants, Shrubs, Trees Landscape Inspection Services Landscape - Mulch Landscape - Annuals Holiday Decorations	S S S S S S S S S S S S S S S S	4,009 2100 3,259 3,502 25,000 345 - 3,000 - 2,916	\$ 3,259 \$ 3,502 \$ 60,000 \$ 828 \$ - \$ 7,200 \$ 5,717 \$ 6,998 \$ 2,000 \$ 1,258	\$ 5.5 \$ 3.6 \$ 3.8 \$ 60.0 \$ 4.5 \$ 4.3 \$ -5 \$ 2.7 \$ 2.0 \$ 1.0	00 38 21 5 00 5 5 00 5 0 5 00 5 0 5 0 0 5 0 5 0 5 0 0 5 0 5 0 5 0 0 5 0 0 5 0 5 0 0 5 0 5 0 5 0 0 5 0 5 0 5 0 0 5 0 5 0 0 0 0 5 0 0 0 0 0 0 0 0 0 0 0 0 0	460 5 2,697 5 319 5 - 5 3,672 5 4,300 5 (7,200) 5 783 5 (4,298) 5 - 5 (250)	5500           \$ 3,748           \$ 5,253           \$ 75,000           \$ 4,500           \$ 4,300           \$ 7,200           \$ 19,800           \$ 6,000           \$ 10,000	\$ \$ 110 \$ 1,432 \$ 15,000 \$ \$ \$ 7,200 \$ 13,300 \$ 3,300 \$ 8,000	per contract w/addendums EGIS Projected Increase-15% EGIS Projected Increase-50% New 3 year contract. This included irrigation maintenance. New Line item Per contract- \$19,800 per year Per contract- \$19,800 per year Per contract- \$6,000 per year Board Direction
49 50 51 52 53 54 55 56 57 58 59 60 61 62	Water-Sewer Combination Services Utility Services-Reclaimed Water Stormwater Control Aquatic Maintenance Other Physical Environment General Liability Insurance Property Insurance Landscape Maintenance Landscape Replacement Plants, Shrubs, Trees Landscape Inspection Services Landscape - Mulch Landscape - Annuals Holiday Decorations Gate- Cameras & Remotes Parks & Recreation	S S S S S S S S S S S S S S S S	4,009 2100 3,259 3,502 25,000 345 - 3,000 - 2,916 - 524	5,040 \$ 3,259 \$ 3,502 \$ 60,000 \$ 828 \$ - \$ 7,200 \$ 5,717 \$ 6,998 \$ 2,000 \$ 1,258 \$ -	\$         5,5           \$         3,6           \$         3,8           \$         60,0           \$         4,3           \$         6,5           \$         4,3           \$         6,5           \$         2,0           \$         2,0           \$         1,0           \$         5	00 38 \$ 21 \$ 00 \$ 00 \$ 00 \$ 00 \$ 00 \$ 00 \$ 00 \$ 0	\$ 2,697 \$ 319 \$ - \$ 3,672 \$ 4,300 \$ 7,83 \$ (4,298) \$ - \$ (4,298) \$ - \$ (250) \$ -	5500 \$ 3,748 \$ 5,253 \$ 75,000 \$ 4,500 \$ 4,500 \$ 7,200 \$ 19,800 \$ 6,000 \$ 10,000 \$ 1,150	\$ \$ 110 \$ 1,432 \$ 15,000 \$ - \$ - \$ 7,200 \$ 13,300 \$ 3,300 \$ 8,000 \$ 142	per contract w/addendums EGIS Projected Increase-15% EGIS Projected Increase-50% New 3 year contract. This included irrigation maintenance. New Line item Per contract- \$19,800 per year Per contract- \$19,800 per year Per contract- \$6,000 per year Board Direction
49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64	Water-Sewer Combination Services         Utility Services-Reclaimed Water         Stormwater Control         Aquatic Maintenance         Other Physical Environment         General Liability Insurance         Property Insurance         Landscape Maintenance         Irrigation Repairs & Maintenance         Landscape Replacement Plants, Shrubs, Trees         Landscape Inspection Services         Landscape - Annuals         Holiday Decorations         Gate- Cameras & Remotes         Parks & Recreation         Gate Internet	S S S S S S S S S S S S S S S S S S S	4,009 2100 3,259 3,502 25,000 345 - 3,000 - 2,916	5,040 5,3,259 3,3,502 5,60,000 5,828 5,- 5,717 5,6,998 5,2,000 5,175 5,6,998 5,2,000 5,12,58 5,2,000 5,12,58 5,2,59 5,	\$         5,5           \$         3,6           \$         3,8           \$         60,0           \$         4,3           \$         -           \$         4,3           \$         -           \$         4,3           \$         -           \$         2,0           \$         1,0           \$         -           \$         2,0           \$         1,0           \$         -           \$         2,0	00 38 \$21 \$ 21 \$ 21 \$ 00 \$ 00 \$ 00 \$ 00 \$ 00 \$ 00 \$ 00 \$ 0	460 \$ 2,697 \$ 319 \$ - \$ 3,672 \$ 4,300 \$ (7,200) \$ 783 \$ (4,298) \$ - \$ (250) \$ - \$ .	5500 \$ 3,748 \$ 5,253 \$ 75,000 \$ 4,500 \$ 4,500 \$ 7,200 \$ 7,200 \$ 19,800 \$ 6,000 \$ 10,000 \$ 1,150 \$ 2,000	\$	per contract w/addendums EGIS Projected Increase-15% EGIS Projected Increase-50% New 3 year contract. This included irrigation maintenance. New Line item Per contract- \$19,800 per year Per contract- \$19,800 per year Board Direction The avg of the last two years plus the trend
49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65	Water-Sewer Combination Services         Utility Services-Reclaimed Water         Stormwater Control         Aquatic Maintenance         Other Physical Environment         General Liability Insurance         Property Insurance         Landscape Maintenance         Irrigation Repairs & Maintenance         Landscape Replacement Plants, Shrubs, Trees         Landscape Inspection Services         Landscape - Mulch         Landscape - Annuals         Holiday Decorations         Gate - Cameras & Remotes         Parks & Recreation         Gate Internet         Fountain Maintenance & Repairs	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,009 2100 3,259 3,502 25,000 - - 2,916 - 524 815	5,040 3,259 3,3502 5,60,000 5,828 5,- 5,717 5,6,988 5,2,000 5,1,258 5,2,000 5,1,258 5,- 5,1,956 5,36,912	\$         5,5           \$         3,6           \$         3,8           \$         60,0           \$         4,5           \$         4,5           \$         4,5           \$         4,5           \$         4,5           \$         2,0           \$         2,0           \$         2,0           \$         2,0           \$         5,0	00 38 \$ 21 \$ 00	460 5 2,697 5 3,19 5 - 5 3,672 5 4,300 5 (7,200) 5 7,83 5 (4,298) 5 - 5 (250) 5 - 5 44 5 (31,912)	5500 \$ 3,748 \$ 5,253 \$ 75,000 \$ 4,500 \$ 4,500 \$ 7,200 \$ 19,800 \$ 6,000 \$ 10,000 \$ 1,150 \$ 2,000 \$ 8,800	\$ - \$ 110 \$ 1,432 \$ 15,000 \$ - \$ - \$ 7,200 \$ 3,300 \$ 3,300 \$ 3,300 \$ 142 \$ - \$ - \$ . \$ 3,800	per contract w/addendums EGIS Projected Increase-15% EGIS Projected Increase-50% New 3 year contract. This included irrigation maintenance. New Line item Per contract. \$19,800 per year Per contract. \$19,800 per year Board Direction The avg of the last two years plus the trend Per Contract
49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 63 64 65 66 67 68	Water-Sewer Combination Services         Utility Services-Reclaimed Water         Stormwater Control         Aquatic Maintenance         Other Physical Environment         General Liability Insurance         Property Insurance         Landscape Maintenance         Irrigation Repairs & Maintenance         Landscape Replacement Plants, Shrubs, Trees         Landscape Replacement Plants, Shrubs, Trees         Landscape - Mulch         Landscape - Annuals         Holiday Decorations         Gate - Cameras & Remotes         Parks & Recreation         Gate Internet         Fountain Maintenance & Repairs         Telephone & Internet         Pressure Washing	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,009 2100 3,259 3,502 25,000 345 - 2,916 - 524 - 524 - 524 - 524 - 524 -	5,040 3,259 3,3502 5,60,000 5,828 5,- 5,717 5,6,988 5,2,000 5,1,258 5,2,000 5,1,258 5,2,000 5,1,258 5,2,000 5,1,258 5,2,000 5,1,258 5,2,000 5,2,200 5,200	\$         5,5           \$         3,6           \$         3,8           \$         60,0           \$         4,5           \$         4,5           \$         4,5           \$         4,5           \$         4,5           \$         2,0           \$         2,0           \$         2,0           \$         2,0           \$         5,0	00 38 \$ 21 \$ 00	460 5 2,697 5 3,19 5 - 5 3,672 5 4,300 5 7783 5 783 5 (4,298) 5 (4,298) 5 (250) 5 - 5 (250) 5 - 5 (31,912) 5 600	5500 \$ 3,748 \$ 5,253 \$ 75,000 \$ 4,500 \$ 4,500 \$ 7,200 \$ 19,800 \$ 6,000 \$ 10,000 \$ 1,150 \$ 2,000 \$ 8,800	\$ - \$ 110 \$ 1,432 \$ 15,000 \$ - \$ - \$ 7,200 \$ 3,300 \$ 3,300 \$ 3,300 \$ 142 \$ - \$ - \$ . \$ 3,800	per contract w/addendums EGIS Projected Increase-15% EGIS Projected Increase-50% New 3 year contract. This included irrigation maintenance. New Line item Per contract. \$19,800 per year Per contract. \$19,800 per year Board Direction The avg of the last two years plus the trend Per Contract Avg of the last two years plus the trend. This trend included the gate repair of \$9,528.
49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 68 69	Water-Sewer Combination Services         Utility Services-Reclaimed Water         Stormwater Control         Aquatic Maintenance         Other Physical Environment         General Liability Insurance         Property Insurance         Landscape Maintenance         Landscape Maintenance         Landscape Maintenance         Landscape Replacement Plants, Shrubs, Trees         Landscape - Replacement Plants, Shrubs, Trees         Landscape - Anuals         Holiday Decorations         Gate- Cameras & Remotes         Parks & Recreation         Gate- Maintenance & Repairs         Telephone & Internet         Pressure Washing         Contingency	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,009 2100 3,259 3,502 25,000 345 - 2,916 - 524 - 524 - 524 - 524 - 524 -	\$ 3,259 \$ 3,502 \$ 60,000 \$ 828 \$ - \$ 7,200 \$ 5,717 \$ 6,998 \$ 2,000 \$ 1,258 \$ 1,258 \$ - \$ 1,956 \$ 36,912 \$ 36,912 \$ 2,640	S         5,5           S         3,6           S         3,8           S         60,0           S         4,5           S         4,5           S         4,5           S         4,5           S         5,5           S         2,7           S         2,0           S         5,00           S         5,00           S         3,2	00 38 \$ 21 \$ 00	460 5 2,697 5 3,197 5 3,672 5 4,300 5 7,83 5 (4,298) 5 (4,298) 5 (4,298) 5 (250) 5 - 5 (4250) 5 - 5 44 5 (31,912) 5 600	5500 \$ 3,748 \$ 5,253 \$ 75,000 \$ 4,500 \$ 4,500 \$ 19,800 \$ 19,800 \$ 19,800 \$ 6,000 \$ 10,000 \$ 1,150 \$ 2,000 \$ 8,800 \$ 3,000	\$         -           \$         110           \$         1,432           \$         15,000           \$         -           \$         7,200           \$         13,300           \$         3,300           \$         8,000           \$         142           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         3,800	per contract w/addendums EGIS Projected Increase-15% EGIS Projected Increase-50% New 3 year contract. This included irrigation maintenance. New Line item Per contract- \$19,800 per year Per contract- \$19,800 per year Board Direction The avg of the last two years plus the trend Per Contract Avg of the last two years plus the trend. This trend included the gate repair of \$9,528. The District pays \$249,96 per month which is \$2,999,52 per year.
49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 68 69 70	Water-Sewer Combination Services         Utility Services-Reclaimed Water         Stormwater Control         Aquatic Maintenance         Other Physical Environment         General Liability Insurance         Property Insurance         Landscape Maintenance         Irrigation Repairs & Maintenance         Landscape Replacement Plants, Shrubs, Trees         Landscape Replacement Plants, Shrubs, Trees         Landscape - Mulch         Landscape - Annuals         Holiday Decorations         Gate - Cameras & Remotes         Parks & Recreation         Gate Internet         Fountain Maintenance & Repairs         Telephone & Internet         Pressure Washing	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,009 2100 3,259 3,502 25,000 345 - 2,916 - 524 - 524 - 524 - 524 - 524 -	5,040 5,3,259 3,3,502 5,60,000 5,828 5,- 5,7,200 5,5,717 5,6,998 5,2,000 5,1,258 5,2,000 5,1,258 5,2,640 5,440	\$ 5.5 \$ 3.6 \$ 3.8 \$ 60.0 \$ 4.5 \$ 4.3 \$ - \$ 6.5 \$ 2.7 \$ 2.0 \$ 1.0 \$ 1.0 \$ - \$ 5.6 \$ 3.8 \$ 6.5 \$ 2.7 \$ 2.0 \$ 1.0 \$ - \$ 2.0 \$ 1.0 \$ - \$ .5 \$ .0 \$ .0	00 38 \$ 21 \$ 00	460           \$         2,697           \$         3,19           \$         -           \$         4,300           \$         7,83           \$         (4,298)           \$         -           \$         (4,298)           \$         -           \$         (250)           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         6000           \$         2,000	5500 \$ 3,748 \$ 5,253 \$ 75,000 \$ 4,500 \$ 4,500 \$ 19,800 \$ 19,800 \$ 19,800 \$ 19,800 \$ 10,000 \$ 1,150 \$ 2,000 \$ 8,800 \$ 3,000 \$ 2,000	\$ - \$ 110 \$ 1,432 \$ 15,000 \$ - \$ - \$ 7,200 \$ 13,300 \$ 3,300 \$ 3,300 \$ 3,300 \$ 3,300 \$ 142 \$ - \$ - \$ - \$ 3,800 \$ 142 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	per contract w/addendums EGIS Projected Increase-15% EGIS Projected Increase-50% New 3 year contract. This included irrigation maintenance. New Line item Per contract- \$19,800 per year Per contract- \$19,800 per year Board Direction The avg of the last two years plus the trend Per Contract Avg of the last two years plus the trend. This trend included the gate repair of \$9,528. The District pays \$249,96 per month which is \$2,999,52 per year.
49           50           51           52           53           54           55           56           57           58           59           60           61           62           63           64           65           66           67           68           69           70           71	Water-Sewer Combination Services         Utility Services-Reclaimed Water         Stormwater Control         Aquatic Maintenance         Other Physical Environment         General Liability Insurance         Property Insurance         Landscape Maintenance         Irrigation Repairs & Maintenance         Landscape Maintenance         Landscape Replacement Plants, Shrubs, Trees         Landscape Inspection Services         Landscape - Mulch         Landscape - Annuals         Holiday Decorations         Gate - Cameras & Remotes         Parks & Recreation         Gate Internet         Fountain Maintenance & Repairs         Gate-Maintenance & Repairs         Telephone & Internet         Pressure Washing         Contingency         Miscellaneous Repairs		4,009 2100 3,259 3,502 25,000 345 - - 2,916 - 524 815 15,380 1,100 - -	5,040           \$ 3,259           \$ 3,502           \$ 60,000           \$ 828           \$ -           \$ 7,200           \$ 5,717           \$ 6,998           \$ 2,000           \$ 1,258           \$ 1,956           \$ 36,912           \$ 2,640           \$ -           \$ 1,507	\$         5.5           \$         3.6           \$         3.8.8           \$         60.0           \$         4.5           \$         4.5           \$         4.5           \$         4.5           \$         0.5           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         5.0           \$         2.0           \$         5.5           \$         2.0	00 5 38 5 21 5 00 5	460 5 2,697 5 3,19 5 - 5 3,672 5 4,300 5 7,83 5 (4,293) 5 - 5 (250) 5 - 5 44 5 (31,912) 5 600 5 2,000 5 3,993	5500 \$ 3,748 \$ 5,253 \$ 75,000 \$ 4,500 \$ 4,500 \$ 7,200 \$ 19,800 \$ 6,000 \$ 10,000 \$ 1,150 \$ 2,000 \$ 8,800 \$ 3,000 \$ 2,000 \$ 5,500	\$         -           \$         110           \$         1,432           \$         15,000           \$         -           \$         7,200           \$         7,200           \$         3,300           \$         3,000           \$         3,300           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -	per contract w/addendums EGIS Projected Increase-15% EGIS Projected Increase-50% New 3 year contract. This included irrigation maintenance. New Line item Per contract- \$19,800 per year Per contract- \$6,000 per year Board Direction The avg of the last two years plus the trend Per Contract Avg of the last two years plus the trend. This trend included the gate repair of \$9,528. The District pays \$249.96 per month which is \$2,999.52 per year. same
49           50           51           52           53           54           55           56           57           58           59           60           61           62           63           64           65           66           67           68           69           70           71           72	Water-Sewer Combination Services         Utility Services-Reclaimed Water         Stormwater Control         Aquatic Maintenance         Other Physical Environment         General Liability Insurance         Property Insurance         Landscape Maintenance         Landscape Maintenance         Landscape Maintenance         Landscape Replacement Plants, Shrubs, Trees         Landscape - Replacement Plants, Shrubs, Trees         Landscape - Anuals         Holiday Decorations         Gate- Cameras & Remotes         Parks & Recreation         Gate- Maintenance & Repairs         Telephone & Internet         Pressure Washing         Contingency	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,009 2100 3,259 3,502 25,000 - - 3,000 - - 2,916 - - - 524 815 15,380 1,100	5,040 3,259 3,3502 5,60,000 5,828 5,- 5,717 5,6,998 5,2,000 5,1,258 5,1,956 5,36,912 5,2,640 5,- 5,2,640 5,- 5,2,640 5,- 5,2,640 5,- 5,2,640 5,- 5,2,640 5,- 5,2,640 5,- 5,2,640 5,- 5,2,640 5,- 5,2,640 5,- 5,2,640 5,- 5,2,000 5,2,	\$         5.5           \$         3.6           \$         3.8.8           \$         60.0           \$         4.5           \$         4.5           \$         4.5           \$         4.5           \$         0.5           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         5.0           \$         2.0           \$         5.5           \$         2.0	00 5 38 5 21 5 00 5	460 5 2,697 5 3,19 5 - 5 3,672 5 4,300 5 7,83 5 (4,293) 5 - 5 (250) 5 - 5 44 5 (31,912) 5 600 5 2,000 5 3,993	5500 \$ 3,748 \$ 5,253 \$ 75,000 \$ 4,500 \$ 4,500 \$ 7,200 \$ 19,800 \$ 6,000 \$ 10,000 \$ 1,150 \$ 2,000 \$ 8,800 \$ 3,000 \$ 2,000 \$ 5,500	\$         -           \$         110           \$         1,432           \$         15,000           \$         -           \$         7,200           \$         7,200           \$         3,300           \$         3,000           \$         3,300           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -	per contract w/addendums EGIS Projected Increase-15% EGIS Projected Increase-50% New 3 year contract. This included irrigation maintenance. New Line item Per contract- \$19,800 per year Per contract- \$6,000 per year Board Direction The avg of the last two years plus the trend Per Contract Avg of the last two years plus the trend. This trend included the gate repair of \$9,528. The District pays \$249.96 per month which is \$2,999.52 per year. same
49           50           51           52           53           54           55           56           57           58           59           60           61           62           63           64           65           66           67           68           69           70           71           72           73	Water-Sewer Combination Services         Utility Services-Reclaimed Water         Stormwater Control         Aquatic Maintenance         Other Physical Environment         General Liability Insurance         Property Insurance         Landscape Maintenance         Landscape Maintenance         Landscape Replacement Plants, Shrubs, Trees         Landscape - Anuals         Holiday Decorations         Gate- Cameras & Remotes         Parks & Recreation         Gate- Maintenance & Repairs         Telephone & Internet         Pressure Washing         Contingency         Miscellaneous Repairs		4,009 2100 3,259 3,502 25,000 345 - - 2,916 - 524 815 15,380 1,100 - -	5,040           \$ 3,259           \$ 3,502           \$ 60,000           \$ 828           \$ -           \$ 7,200           \$ 5,717           \$ 6,998           \$ 2,000           \$ 1,258           \$ 1,956           \$ 36,912           \$ 2,640           \$ -           \$ 1,507	\$         5.5           \$         3.6           \$         3.8.8           \$         60.0           \$         4.5           \$         4.5           \$         4.5           \$         4.5           \$         0.5           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         5.0           \$         2.0           \$         5.5           \$         2.0	00 5 38 5 21 5 00 5	460 5 2,697 5 3,19 5 - 5 3,672 5 4,300 5 7,83 5 (4,293) 5 - 5 (250) 5 - 5 44 5 (31,912) 5 600 5 2,000 5 3,993	5500 \$ 3,748 \$ 5,253 \$ 75,000 \$ 4,500 \$ 4,500 \$ 7,200 \$ 19,800 \$ 6,000 \$ 10,000 \$ 1,150 \$ 2,000 \$ 8,800 \$ 3,000 \$ 2,000 \$ 5,500	\$         -           \$         110           \$         1,432           \$         15,000           \$         -           \$         7,200           \$         7,200           \$         3,300           \$         3,000           \$         3,300           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -	per contract w/addendums EGIS Projected Increase-15% EGIS Projected Increase-50% New 3 year contract. This included irrigation maintenance. New Line item Per contract- \$19,800 per year Per contract- \$6,000 per year Board Direction The avg of the last two years plus the trend Per Contract Avg of the last two years plus the trend. This trend included the gate repair of \$9,528. The District pays \$249.96 per month which is \$2,999.52 per year. same
49           50           51           52           53           54           55           56           57           58           59           60           61           62           63           64           65           66           67           68           69           70           71           72           73           74	Water-Sewer Combination Services         Utility Services-Reclaimed Water         Stormwater Control         Aquatic Maintenance         Other Physical Environment         General Liability Insurance         Property Insurance         Landscape Maintenance         Landscape Maintenance         Landscape Replacement Plants, Shrubs, Trees         Landscape Replacement Plants, Shrubs, Trees         Landscape - Anuals         Holiday Decorations         Gate- Cameras & Remotes         Parks & Recreation         Gate- Maintenance & Repairs         Telephone & Internet         Pressure Washing         Contingency         Miscellaneous Repairs         Field Operations Subtotal         Contingency for County TRIM Notice		4,009 2100 3,259 3,502 25,000 345 - - 2,916 - 524 815 15,380 1,100 - -	5,040           \$ 3,259           \$ 3,502           \$ 60,000           \$ 828           \$ -           \$ 7,200           \$ 5,717           \$ 6,998           \$ 2,000           \$ 1,258           \$ 1,956           \$ 36,912           \$ 2,640           \$ -           \$ 1,507	\$         5.5           \$         3.6           \$         3.8.8           \$         60.0           \$         4.5           \$         4.5           \$         4.5           \$         4.5           \$         0.5           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         5.0           \$         2.0           \$         5.5           \$         2.0	00 5 38 5 21 5 00 5	460 5 2,697 5 3,19 5 - 5 3,672 5 4,300 5 7,83 5 (4,293) 5 - 5 (250) 5 - 5 44 5 (31,912) 5 600 5 2,000 5 3,993	5500 \$ 3,748 \$ 5,253 \$ 75,000 \$ 4,500 \$ 4,500 \$ 7,200 \$ 19,800 \$ 6,000 \$ 10,000 \$ 1,150 \$ 2,000 \$ 8,800 \$ 3,000 \$ 2,000 \$ 5,500	\$         -           \$         110           \$         1,432           \$         15,000           \$         -           \$         7,200           \$         7,200           \$         3,300           \$         3,000           \$         3,300           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -           \$         -	per contract w/addendums EGIS Projected Increase-15% EGIS Projected Increase-50% New 3 year contract. This included irrigation maintenance. New Line item Per contract- \$19,800 per year Per contract- \$6,000 per year Board Direction The avg of the last two years plus the trend Per Contract Avg of the last two years plus the trend. This trend included the gate repair of \$9,528. The District pays \$249.96 per month which is \$2,999.52 per year. same
49           50           51           52           53           54           55           56           57           58           59           60           61           62           63           64           65           66           67           68           69           70           71           72           73	Water-Sewer Combination Services         Utility Services-Reclaimed Water         Stormwater Control         Aquatic Maintenance         Other Physical Environment         General Liability Insurance         Property Insurance         Landscape Maintenance         Irrigation Repairs & Maintenance         Landscape Maintenance         Landscape Replacement Plants, Shrubs, Trees         Landscape Inspection Services         Landscape - Annuals         Holiday Decorations         Gate- Cameras & Remotes         Parks & Recreation         Gate Internet         Fountain Maintenance & Repairs         Telephone & Internet         Pressure Washing         Contingency         Miscellaneous Repairs         Field Operations Subtotal         Contingency for County TRIM Notice		4,009 2100 3,259 3,502 25,000 345 - - 2,916 - 524 815 15,380 1,100 - -	\$ 3,259 \$ 3,502 \$ 60,000 \$ 828 \$ - \$ 7,200 \$ 5,717 \$ 6,998 \$ 2,000 \$ 1,258 \$ 1,956 \$ 36,912 \$ 2,640 \$ - \$ 1,507 \$ 1,507 \$ 202,840	\$         5,5           \$         3.68           \$         3.88           \$         60.0           \$         4.5           \$         4.3           \$         -           \$         6.5,5           \$         2.0           \$         1.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         5.5,5           \$         2.0           \$         5.5,5           \$         7.7,2	00 38 \$21 \$200 \$200 \$200 \$200 \$200 \$200 \$200	460 5 2,697 5 3,199 5 5 3,672 5 4,300 5 (7,200) 5 783 5 (4,298) 5 - 5 - 5 (4,298) 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	5500 \$ 3,748 \$ 5,253 \$ 75,000 \$ 4,500 \$ 4,500 \$ 7,200 \$ 19,800 \$ 10,000 \$ 10,000 \$ 10,000 \$ 11,150 \$ 2,000 \$ 8,800 \$ 3,000 \$ 2,000 \$ 2,000 \$ 5,500 \$ 228,316	\$	per contract w/addendums EGIS Projected Increase-15% EGIS Projected Increase-50% New 3 year contract. This included irrigation maintenance. New Line item Per contract. \$19,800 per year Per contract. \$6,000 per year Board Direction The avg of the last two years plus the trend Per Contract Avg of the last two years plus the trend. This trend included the gate repair of \$9,528. The District pays \$249.96 per month which is \$2,999.52 per year. same Board Direction Board Direction
49           50           51           52           53           54           55           56           57           58           59           60           61           62           63           64           656           67           68           69           700           71           72           73           74	Water-Sewer Combination Services         Utility Services-Reclaimed Water         Stormwater Control         Aquatic Maintenance         Other Physical Environment         General Liability Insurance         Property Insurance         Landscape Maintenance         Irrigation Repairs & Maintenance         Landscape Replacement Plants, Shrubs, Trees         Landscape Inspection Services         Landscape - Mulch         Landscape - Annuals         Holiday Decorations         Gate Cameras & Remotes         Parks & Recreation         Gate Internet         Fountain Maintenance & Repairs         Telephone & Internet         Pressure Washing         Contingency         Miscellaneous Repairs         Field Operations Subtotal         Contingency for County TRIM Notice         TOTAL EXPENDITURES	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,009 2100 3,259 3,502 25,000 - - 2,916 - - 524 815 15,380 1,100 - - 628 85,245	\$ 3,259 \$ 3,502 \$ 60,000 \$ 828 \$ - \$ 7,200 \$ 5,717 \$ 6,998 \$ 2,000 \$ 1,258 \$ 1,956 \$ 36,912 \$ 2,640 \$ - \$ 1,507 \$ 1,507 \$ 202,840	\$         5,5           \$         3.68           \$         3.88           \$         60.0           \$         4.5           \$         4.3           \$         -           \$         6.5,5           \$         2.0           \$         1.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         2.0           \$         5.5,5           \$         2.0           \$         5.5,5           \$         7.7,2	00 38 \$21 \$200 \$200 \$200 \$200 \$200 \$200 \$200	460 5 2,697 5 3,199 5 5 3,672 5 4,300 5 (7,200) 5 783 5 (4,298) 5 - 5 - 5 (4,298) 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	5500 \$ 3,748 \$ 5,253 \$ 75,000 \$ 4,500 \$ 4,500 \$ 7,200 \$ 19,800 \$ 10,000 \$ 10,000 \$ 10,000 \$ 11,150 \$ 2,000 \$ 8,800 \$ 3,000 \$ 2,000 \$ 2,000 \$ 5,500 \$ 228,316	\$	per contract w/addendums EGIS Projected Increase-15% EGIS Projected Increase-50% New 3 year contract. This included irrigation maintenance. New Line item Per contract. \$19,800 per year Per contract. \$6,000 per year Board Direction The avg of the last two years plus the trend Per Contract Avg of the last two years plus the trend. This trend included the gate repair of \$9,528. The District pays \$249.96 per month which is \$2,999.52 per year. same Board Direction Board Direction
49           50           51           52           53           54           55           56           57           58           59           60           61           62           63           64           65           66           67           68           69           70           71           72           73           74	Water-Sewer Combination Services         Utility Services-Reclaimed Water         Stormwater Control         Aquatic Maintenance         Other Physical Environment         General Liability Insurance         Property Insurance         Landscape Maintenance         Irrigation Repairs & Maintenance         Landscape Replacement Plants, Shrubs, Trees         Landscape Replacement Plants, Shrubs, Trees         Landscape - Anuch         Landscape Replacement Plants, Shrubs, Trees         Landscape - Anuch         Landscape - Anuch         Canderas & Remotes         Parks & Recreation         Gate - Cameras & Remotes         Parks & Recreation         Gate Internet         Fountain Maintenance & Repairs         Telephone & Internet         Pressure Washing         Contingency         Miscellaneous Repairs         Field Operations Subtotal         Contingency for County TRIM Notice         TOTAL EXPENDITURES         EXCESS OF REVENUES OVER EXPENDITURES	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4,009 2100 3,259 3,502 25,000 - - 2,916 - - 524 815 15,380 1,100 - - 628 85,245	\$ 3,259 \$ 3,502 \$ 60,000 \$ 828 \$ - \$ 7,200 \$ 5,717 \$ 6,998 \$ 2,000 \$ 1,258 \$ 1,956 \$ 36,912 \$ 2,640 \$ - \$ 1,507 \$ 2,02,840 \$ - \$ 1,507 \$ 202,840 \$ 295,614	\$         5,5           \$         3,6           \$         3,8           \$         6,0,0           \$         4,5           \$         4,5           \$         4,5           \$         4,5           \$         4,5           \$         4,5           \$         2,7           \$         2,0           \$         2,0           \$         2,0           \$         2,0           \$         2,0           \$         5,0           \$         2,0           \$         5,0           \$         3,2           \$         5,5           \$         172,2           \$         172,2           \$         283,6	00	460 5 2,697 5 3,199 5 5 3,672 5 4,300 5 (7,200) 5 783 5 (4,298) 5 - 5 - 5 (4,298) 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	5500 \$ 3,748 \$ 5,253 \$ 75,000 \$ 4,500 \$ 4,500 \$ 19,800 \$ 19,800 \$ 10,000 \$ 10,000 \$ 1,150 \$ 2,000 \$ 2,000 \$ 3,000 \$ 2,000 \$ 5,500 \$ 2,28,316 \$ 228,316 \$ 347,278	\$	per contract w/addendums EGIS Projected Increase-15% EGIS Projected Increase-50% New 3 year contract. This included irrigation maintenance. New Line item Per contract. \$19,800 per year Per contract. \$6,000 per year Board Direction The avg of the last two years plus the trend Per Contract Avg of the last two years plus the trend. This trend included the gate repair of \$9,528. The District pays \$249.96 per month which is \$2,999.52 per year. same Board Direction Board Direction

#### Proposed Budget Wesbridge Community Development District Reserve Fund Fiscal Year 2023/2024

	Chart of Accounts Classification	Actual YTD through 02/28/23	4	ojected Annual Totals 22/2023	dget for 22/2023	va	Projected Budget riance for 022/2023	udget for )23/2024	(De	Budget Increase ecrease) vs 2022/2023	Comments
1											
2	REVENUES							_			
3	Interest Earnings	-			-						
4	Interest Earnings	\$ 208	\$	208	\$ -	\$	208	\$ -	\$	-	
5	Special Assessments										
6	Tax Roll	\$ 11,460	\$	11,460	\$ 11,460	\$		\$ 60,200	\$	48,740	Based on the recommendation of the Reserve Study.
7	TOTAL REVENUES	\$ 11,668	\$	11,668	\$ 11,460	\$	208	\$ 60,200	\$	48,740	
8											
9	TOTAL REVENUES AND BALANCE FORWARD	\$ 11,668	\$	11,668	\$ 11,460	\$	208	\$ 60,200	\$	48,740	
10											
11	EXPENDITURES	_									
12					_		_				
13	Contingency										
14	Capital Reserves	\$ 2,900	\$	2,900	\$ 11,460	\$	8,560	\$ 60,200	\$	48,740	
15	Capital Outlay	\$ -	\$	÷	\$ -	\$	-	\$ -	\$	-	
16											
17	TOTAL EXPENDITURES	\$ 2,900	\$	2,900	\$ 11,460	\$	8,560	\$ 60,200	\$	48,740	
18											
19	EXCESS OF REVENUES OVER EXPENDITURES	\$ 8,768	\$	8,768	\$ -	\$	8,768	\$ -	\$	-	
20											

a constitution and a state of the same and state of the				
WESBRIDGE		ELOPMENT DISTRICT		
FISCAL YEAR 2023/2024	O&M & DEBT SE	RVICE ASSESSMENT	SCHEDULE	
		¢407 479 40		
2023/2024 O&M Budget	2%	\$407,478.40 \$8,669.75		
Collection Cost @ Early Payment Discount @	4%	\$0,009.75 \$17,339.51		
2023/2024 Total	4 /0	\$433,487.66		
2023/2024 10(a)		<b>\$433,407.00</b>		
2022/2023 O&M Budget		\$295,052.00		
2023/2024 O&M Budget		\$407,478.40		
Total Difference		\$112,426.40		
Total Difference		φττ2,420.40		
-		JAL ASSESSMENT	Proposed Incre	
	2022/2023	2023/2024	\$	%
2010 Dubt Oracian Olarda Franila 101	¢000 00	<b>#000 00</b>	¢0.00	0.00%
2019 Debt Service - Single Family 40'	\$998.82 \$759.55	\$998.82	\$0.00 \$289.42	38.10%
Operations/Maintenance - Single Family 40'	\$1,758.37	\$1,048.97 <b>\$2,047.79</b>	\$289.42 \$289.42	16.46%
Total	φ1,750.57	φ2,047.75	Ψ203. <del>4</del> 2	10.40 //
2019 Debt Service - Single Family 50'	\$1,248.52	\$1,248.52	\$0.00	0.00%
Operations/Maintenance - Single Family 50'	\$949.44	\$1,311.21	\$361.77	38.10%
Total	\$2,197.96	\$2,559.73	\$361.77	16.46%
2019 Debt Service - Single Family 60'	\$1,498.22	\$1,498.22	\$0.00	0.00%
<b>Operations/Maintenance - Single Family 60'</b>	\$1,139.33	\$1,573.46	\$434.13	38.10%
Total	\$2,637.55	\$3,071.68	\$434.13	16.46%



# Wesbridge Community Development District

www.Wesbridgecdd.org

Approved Proposed Budget for Fiscal Year 2023/2024

# **Table of Contents**

General Fund Budget for Fiscal Year 2022/2023	3
Reserve Fund Budget for Fiscal Year 2022/2023	5
Debt Service Fund Budget for Fiscal Year 2022/2023	6
Assessments Charts for Fiscal Year 2022/2023	7
General Fund Budget Account Category Descriptions	9
Reserve Fund Budget Account Category Descriptions	15
Debt Service Fund Budget Account Category Descriptions	16



Page

39	District Counsel	\$ 5,163	s	12,391	s	9,000	s	(3,391)	s	11,000	s	2,000	Based on trend	s	2,212	s	3,033
40		s -															
41	Administrative Subtotal	\$ 52,929	s	92,774	\$	111,385	\$	6,611	s	114,963	\$	3,578		s	92,013	s	82,760
42																	
43	EXPENDITURES - FIELD OPERATIONS																
44																	
45	Electric Utility Services																
46	Utility Services	\$ 4.012	s	9,629	s	8,500	s	(1,129)	s	10,527	S	2.027	Avg of December through February is \$877.19 per month. Which is \$10,527 per year.	S	9,023	s	8,172
47	Street Lights	\$ 18,655	S	44,772	S	45,000	s	228	S		S		Avg of December through February is \$3,767.91 per month. Which is \$45,215 per year.	S	41,564	s	42.222
48	Water-Sewer Combination Services		1		-		-				-			-	111001	-	
49	Utility Services-Reclaimed Water	\$ 4,009	IS	9.622	S	7,000	s	(2.622)	s	8.823	s	1 823	Avg of December through February is \$735.20 per month. Which is \$8823 per year.	s	6,046	s	33,723
50	Stormwater Control		1	OIOLL	Ť	1,000	-	(L,OLL)	Ŭ	0,020	-	1,020	rig of becomber anough residury is of solito per monal. America obers per year.	-	0,040	-	00,720
51	eterminater eentrer	210	0	5.040	s	5.500		460		5500	s		per contract w/addendums	s	4,740	S	1.875
52	7 to date maintenance	210	-	5,040	5	5,500		400		5500	\$			\$	4,740	3	1,075
53		\$ 3,259		3,259	c	3,638	c	2,697	s	3,748	c	110	EGIS Projected Increase-15%	s	3.032	c	2.888
54		\$ 3,209	_	3,239	0	3,821	0	319	s		S		EGIS Projected Increase-50%	s	3,032	0	3.031
55		\$ 25,000	-	60,000	0	60,000	0		S	75,000	3	15.000	New 3 year contract. This included irrigation maintenance.	s	79.915	3	58,230
56	· · · · · · · · · · · · · · · · · · ·	S 345	-	828	0	4,500	0	3,672	S		s	- 15,000	New 5 year contract. This included ingation maintenance.	S		S	919
57		S -	s	020	s	4,300	s	4,300	s		S			s	3,455 9,337	- V	811
58		\$ 3,000	- ×	7,200	5	4,300	5	4,300	· ·	7,200	5		New Line item	5	9,337	5	811
59		S -	S	5,717	5	-	5		S		5			s			6 7 4 7
60		\$ 2,916		6,998	5	6,500 2,700	s	783	- V	19,800	s s		Per contract- \$19,800 per year	-	11,517	S	5,717
61		- L,010	15		\$		5				-		Per contract- \$6,000 per year	S	4,958	5	2,674
62		S -	S	2,000	\$	2,000	S	-	S		S		Board Direction	S	2,000	\$	2,000
63		\$ 524	S	1,258	\$	1,008	\$	(250)	\$	1,150	\$	142	The avg of the last two years plus the trend	\$	1,193	S	917
64		-	-						-							-	
-		-	\$	-	s	-	\$	-			s	-		\$		s	
65		\$ 815	-	1,956	\$	2,000	s		s		s		Per Contract	S	2,210	S	1,380
66		\$ 15,380	-	36,912	S	5,000	S	(31,912)	-	8,800	-		Avg of the last two years plus the trend. This trend included the gate repair of \$9,528.	\$	6,626	S	5,730
67		\$ 1,100	S	2,640	\$	3,240	S	600	S		S		The District pays \$249.96 per month which is \$2,999.52 per year.	\$	2,811	\$	2,070
68		s -	S		\$	2,000	s	2,000	S	3,000	\$		Per Board	S	1,250	S	-
69		s -	S	-	\$		S		s	1,800	S	1,800	Per Board				
70												_					
71		\$ 628	S	1,507	s	5,500	S	3,993	\$	5,500	\$	-	Per Board-Includes the District Permits	s	1,365	s	1,861
72		s -	\$	-	S		\$	-	s	12,000	S	12,000	Per Board				
73																	
74		\$ 85,245	s	202,840	\$	172,207	s	(28,315)	\$	235,116	\$	62,909		\$	194,226	s	174,220
75																	
76																	
77																	
78	TOTAL EXPENDITURES	\$ 138,174	s	295,614	s	283,592	\$	(21,704)	s	350,078	s	66,486		s	286,239	s	256,979
79											1						
80	EXCESS OF REVENUES OVER EXPENDITURES	\$ 145,673	s	(11,526)	s		s	(21,616)	s		s			S	(21,393)	s	12,920
81																	

#### Approved Proposed Budget Wesbridge Community Development District Reserve Fund Fiscal Year 2023/2024

5

Chart of Accounts Classification	Actual YTD through 02/28/23	Projected Annual Totals 2022/2023	Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
1							
2 REVENUES							
3 Interest Earnings							
4 Interest Earnings	\$ 208	\$ 208	s -	\$ 208	\$-	\$-	
5 Special Assessments							
6 Tax Roll	\$ 11,460	\$ 11,460	\$ 11,460	\$ -	\$ 60,200	\$ 48,740	Based on the recommendation of the Reserve Study.
7 TOTAL REVENUES	\$ 11,668	\$ 11,668	\$ 11,460	\$ 208	\$ 60,200	\$ 48,740	
8							
9 TOTAL REVENUES AND BALANCE FORWARD	\$ 11,668	\$ 11,668	\$ 11,460	\$ 208	\$ 60,200	\$ 48,740	
10							
11 EXPENDITURES							
12							
13 Contingency							
14 Capital Reserves	\$ 2,900	\$ 2,900	\$ 11,460	\$ 8,560	\$ 60,200	\$ 48,740	
15 Capital Outlay	\$ -	s -	\$ -	\$ -	\$-	\$ -	
16							
17 TOTAL EXPENDITURES	\$ 2,900	\$ 2,900	\$ 11,460	\$ 8,560	\$ 60,200	\$ 48,740	
18							
19 EXCESS OF REVENUES OVER EXPENDITURES	\$ 8,768	\$ 8,768	3 \$ -	\$ 8,768	\$ -	\$-	
20							

#### Wesbridge Community Development District Debt Service Fiscal Year 2023/2024

6

Chart of Accounts Classification	Series 2019	Budget for 2023/2024
REVENUES		
Special Assessments		
Net Special Assessments <sup>(1)</sup>	\$388,325.66	\$388,325.66
TOTAL REVENUES	\$388,325.66	\$388,325.66
EXPENDITURES		
Administrative		
Debt Service Obligation	\$388,325.66	\$388,325.66
Administrative Subtotal	\$388,325.66	\$388,325.66
TOTAL EXPENDITURES	\$388,325.66	\$388,325.66
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00
Pasco County Collection Costs (2%) and Early Payment	Discounts (4%)	6.0%
Gross assessments		\$412,761,12

#### Notes:

Tax Roll Collection Costs and Early Payment Discount for Pasco County is 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

<sup>(1)</sup> Maximum Annual Debt Service less any Prepaid Assessments Received

			WESBRIDG	SE COMMUNITY D	EVELOPMENT DIST	RICT			
			FISCAL YEAR	R 2023/2024 O&M	ASSESSMENT SCH	EDULE			
		NET O	&M ASSESSMENT			\$410,278.40			
		COLLI	ECTION COSTS @	2	:%	\$8,729.33			
		EARLY PAYM	ENT DISCOUNT @	4	%	\$17,458.66			
		TOTAL O	&M ASSESSMENT			\$436,466.38			
	UNITS	SASSESSED		ALLOCATION OF (	D&M ASSESSMENT	Г	PER	LOT ANNUAL ASSESSM	MENT
		SERIES 2019	EAU	TOTAL	% TOTAL	TOTAL		SERIES 2019	
LOT SIZE	<u>0&amp;M</u>	DEBT SERVICE (1)	FACTOR	EAU's	EAU's	O&M BUDGET	O&M <sup>(2)</sup>	DEBT SERVICE (3)	TOTAL
Single Family 40'	148	148	0.80	118.40	35.81%	\$156,314.64	\$1,056.18	\$998.82	\$2,055.00
Single Family 50'	157	157	1.00	157.00	47.49%	\$207,275.32	\$1,320.22	\$1,248.52	\$2,568.74
Single Family 60'	46	46	1.20	55.20	16.70%	\$72,876.42	\$1,584.27	\$1,498.22	\$3,082.49
TOTAL	351	351	-	330.60	100%	\$436,466.38			
: Pasco County Collection	Costs (2%) & Earl	y Payment Discounts (4%):	-			(\$26,187.98)			
Revenue to be Collected:						\$410,278.40			

8

<sup>(1)</sup> Reflects the number of total lots with Series 2019 debt outstanding.

(2) Annual assessment that will appear on November 2023 Pasco County property tax bill. Amount shown includes all applicable colleciton costs. Property owner is eligible for a discount of up to 4% if paid early.

(a) Annual debt serice assessment per lot adopted in connection with the Series 2019 bond issue. Annual assessment includes principal, interest, Pasco County colleciotn costs (2%) and early payment discount of up to 4% if paid early.

FISCAL YEAR 2023/2024	O&M & DEBT SEF	VICE ASSESSMENT	SCHEDULE	
2023/2024 O&M Budget		\$410,278.40		
Collection Cost @	2%	\$8,729.33		
Early Payment Discount @	4%	\$17,458.66		
2023/2024 Total		\$436,466.38		
2022/2023 O&M Budget		\$295,052.00		
2023/2024 O&M Budget		\$410,278,40		
Total Difference		\$115,226.40		
	PER UNIT ANNU	AL ASSESSMENT	Proposed Incre	ase / Decrease
	2022/2023	2023/2024	\$	%
2019 Debt Service - Single Family 40'	\$998.82	\$998.82	\$0.00	0.00%
Operations/Maintenance - Single Family 40'	\$759.55	\$1,056.18	\$296.63	39.05%
Total	\$1,758.37	\$2,055.00	\$296.63	16.87%
2019 Debt Service - Single Family 50'	\$1,248.52	\$1,248.52	\$0.00	0.00%
Operations/Maintenance - Single Family 50'	\$949.44	\$1,320.22	\$370.78	39.05%
Total	\$2,197.96	\$2,568.74	\$370.78	16.87%
2019 Debt Service - Single Family 60'	\$1,498.22	\$1,498.22	\$0.00	0.00%
Operations/Maintenance - Single Family 60'	\$1,139.33	\$1,584.27	\$444.94	39.05%
Total	\$2.637.55	\$3.082.49	\$444.94	16.87%

#### GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

9

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

#### **REVENUES:**

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Developer Contributions:** The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

**Event Rental:** The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

**Facilities Rentals:** The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

## EXPENDITURES – ADMINISTRATIVE:

**Supervisor Fees:** The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.



Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

**District Management:** The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

**District Engineer:** The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

**Disclosure Report:** The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

**Trustee's Fees:** The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

**Assessment Roll:** The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.

**Financial & Revenue Collections:** Services of the Collection Agent include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. The Collection Agent also maintains and updates the District's lien book(s) annually and provides for the release of liens on property after the full collection of bond debt levied on particular properties.

**Accounting Services:** Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

**Arbitrage Rebate Calculation:** The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

**Travel:** Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

**Legal Advertising:** The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

**Dues, Licenses & Fees:** The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

**Miscellaneous Fees:** The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

**District Counsel:** The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

## **EXPENDITURES - FIELD OPERATIONS:**

**Deputy Services:** The District may wish to contract with the local police agency to provide security for the District.

**Security Services and Patrols:** The District may wish to contract with a private company to provide security for the District.

**Electric Utility Services:** The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

**Street Lights:** The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all streetlights within the District's boundaries.

**Utility - Recreation Facility:** The District may budget separately for its recreation and or amenity electric separately.

**Gas Utility Services:** The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

**Garbage - Recreation Facility:** The District will incur expenditures related to the removal of garbage and solid waste.

**Solid Waste Assessment Fee:** The District may have an assessment levied by another local government for solid waste, etc.

water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

**Fountain Service Repairs & Maintenance:** The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

**Lake/Pond Bank Maintenance:** The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

**Mitigation Area Monitoring & Maintenance:** The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

**General Liability Insurance:** The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

**Entry and Walls Maintenance:** The District will incur expenditures to maintain the entry monuments and the fencing.

**Landscape Maintenance:** The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

**Irrigation Maintenance:** The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

**Landscaping Inspection Services:** The District may contract for field management services to provide landscape maintenance oversight.

**Miscellaneous Fees:** The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

**Gate Phone:** The District will incur telephone expenses if the District has gates that are to be opened and **closed**.

Street/Parking Lot Sweeping Phe District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

**Gate Facility Maintenance:** Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

**Sidewalk Repair & Maintenance:** Expenses related to sidewalks located in the right of way of streets the District may own if any.

**Roadway Repair & Maintenance:** Expenses related to the repair and maintenance of roadways owned by the District if any.

**Employees - Salaries:** The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

**Management Contract:** The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

**Telephone, Fax, Internet:** The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

**Clubhouse - Facility Janitorial Service:** Expenses related to the cleaning of the facility and related supplies.

**Pool Service Contract:** Expenses related to the maintenance of swimming pools and other water features.

**Pool Repairs:** Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

**Trail/Bike Path Maintenance:** Expenses related to various types of trail or pathway systems the District **may** own, from hard surface to natural surfaces.

scial Events: Expenses related to functions such as holiday events for the public enjoyment

**Miscellaneous Fees:** Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

**Miscellaneous Contingency:** Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.



## RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

### **REVENUES:**

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Developer Contributions:** The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

## **EXPENDITURES:**

**Capital Reserve:** Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.



# DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

# **REVENUES:**

**Special Assessments:** The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

#### **EXPENDITURES – ADMINISTRATIVE:**

Bank Fees: The District may incur bank service charges during the year.

**Debt Service Obligation:** This would a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

