

ARBOR GREENE
Community Development District

Annual Operating Budget

Fiscal Year 2024

Adopted Budget
(Meeting on 08/15/2023)

Prepared by:



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Arbor Greene
Community Development District

Operating Budget
Fiscal Year 2024

ARBOR GREENE

Community Development District

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU JUL-2023	PROJECTED AUG- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
REVENUES							
Interest - Investments	\$ 4,781	\$ 11,761	\$ 3,716	\$ 98,022	\$ 19,604	\$ 117,626	\$ 40,687
Concession Revenue	8,432	9,125	11,000	8,097	1,619	9,716	11,000
S/F Swimming Program Fees	7,050	7,853	7,380	4,879	976	5,855	7,380
S/F Snack Bar Revenue	3,577	5,059	2,745	1,594	319	1,913	2,745
Club Memberships & Tennis Fees	10,268	12,603	9,732	10,471	2,094	12,565	9,732
Special Events	1,292	4,377	1,166	952	190	1,142	1,166
Interest - Tax Collector	147	17	300	1,134	227	1,361	1,262
Rents or Royalties	16,952	30,095	18,000	25,482	5,096	30,578	18,000
Special Assmnts- Tax Collector	2,490,810	2,478,252	2,478,048	2,478,048	-	2,478,048	2,478,048
Special Assmnts- Discounts	(91,725)	(90,421)	(99,122)	(91,499)	-	(91,499)	(99,122)
Contributions, Private	3,660	1,800	-	-	-	-	-
Other Miscellaneous Revenues	5,030	1,999	2,000	490	-	490	490
Gate Bar Code/Remotes	9,458	9,464	9,500	8,664	1,733	10,397	9,500
TOTAL REVENUES	2,469,732	2,481,984	2,444,465	2,546,334	31,859	2,578,193	2,480,888
EXPENDITURES							
Administrative							
P/R-Board of Supervisors	24,498	23,683	25,836	21,961	3,875	25,836	24,000
ProfServ-Engineering	31,085	44,588	10,000	6,080	3,920	10,000	10,000
ProfServ-Legal Services	3,295	7,217	10,000	745	9,255	10,000	10,000
ProfServ-Mgmt Consulting	70,930	73,056	75,248	62,707	12,541	75,248	77,505
ProfServ-Tax Collector	28,262	29,064	49,561	47,732	1,829	49,561	49,561
Auditing Services	6,200	5,475	6,300	-	6,300	6,300	6,300
Postage and Freight	726	740	1,500	764	150	914	733
Insurance - Risk Management	35,782	38,825	42,334	42,304	-	42,304	46,534
Printing and Binding	40	18	400	1	399	400	400
Legal Advertising	2,951	2,751	3,650	-	3,650	3,650	3,650
Miscellaneous Services	868	1,403	1,200	3,935	800	4,735	1,200
Misc-District Filing Fees	-	-	175	-	175	175	175
Misc-Bank Charges	787	573	780	394	386	780	780
Total Administrative	205,424	227,393	226,984	186,623	43,280	229,903	230,839
Physical Environment							
Capital Outlay	-	387,634	-	124,559	24,912	149,471	-
Total Physical Environment	-	387,634	-	124,559	24,912	149,471	-
Water-Sewer Comb Services							
Utility - City Water - Park	17,384	9,264	16,500	7,113	1,423	8,536	13,324
Electricity - Entry Fountain	6,174	6,976	8,000	6,679	1,335	8,014	6,575
Electricity - Main Fountain	4,922	6,151	6,500	7,595	1,500	9,095	5,537
Electricity - Pump Station	3,259	3,557	3,500	3,765	750	4,515	3,408
R&M-Equipment	-	-	2,000	-	2,000	2,000	2,000
Total Water-Sewer Comb Services	31,739	25,948	36,500	25,152	7,008	32,160	30,844
Flood Control/Stormwater Mgmt							
Contracts-Lake and Wetland	37,116	37,787	37,116	29,499	6,561	39,129	39,361
R&M-Lake	61,798	50,027	30,000	31,498	6,300	37,798	30,000
R&M-Stormwater System	-	-	5,000	2,400	2,600	5,000	5,000
Misc-NPDES Program	-	258	250	-	250	250	250
Reserve - Lakes	-	54,779	60,000	-	-	-	20,000
Reserve-Stormwater System	-	-	8,000	-	-	-	8,000
Total Flood Control/Stormwater Mgmt	98,914	142,851	140,366	63,397	15,711	82,177	102,611

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU JUL-2023	PROJECTED AUG- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
Landscape Services							
Contracts-Landscape	239,200	252,747	260,000	208,603	51,397	260,000	290,000
R&M-Renewal and Replacement	51,335	49,070	30,000	51,236	71,730	122,966	30,000
R&M-Irrigation Equip	12,099	4,422	8,000	220	7,780	8,000	8,000
R&M-Pump Station	912	1,262	2,500	371	2,129	2,500	2,500
R&M-Trees and Trimming	105,363	79,366	95,000	113,039	22,608	135,647	95,000
Reserves - Irrigation System	-	-	3,500	9,750	-	9,750	3,500
Total Landscape Services	408,909	386,867	399,000	383,219	155,644	538,863	429,000
Gatehouse							
Contracts-Police	15,259	15,237	26,000	20,601	4,120	25,263	26,000
Contracts-Security Services	137,451	153,825	171,200	128,175	25,635	171,696	193,000
Communication - Telephone	2,418	2,739	2,424	4,650	930	3,195	3,264
Electricity - General	1,693	1,949	1,560	1,947	389	1,941	1,950
Utility - Water	188	245	700	317	63	380	700
R&M-Gate	3,039	-	-	-	-	-	-
R&M-Gatehouse	3,218	6,463	3,500	2,908	592	3,500	3,500
Misc-Bar Codes	5,496	5,574	5,200	5,851	1,170	7,021	5,200
Bottled Water Delivery	297	354	200	430	86	516	200
Reserve - Gate	-	-	3,500	-	-	-	3,500
Total Gatehouse	169,059	186,386	214,284	164,879	32,986	213,512	237,314
Road and Street Facilities							
Electricity - Streetlights	16,541	15,634	20,000	17,554	3,511	21,065	20,000
R&M-Road Cleaning	8,550	7,034	9,500	9,091	1,818	10,909	9,500
R&M-Sidewalks	155,517	133,357	100,000	84,174	45,000	45,000	100,000
R&M-Street Signs	2,172	1,108	2,000	953	1,906	2,859	2,859
R&M-Streetlights	92,545	4,214	6,000	4,767	953	5,061	5,061
R&M-Walls and Signage	577	5,216	2,000	1,174	826	2,000	2,000
R&M-Roads, Alleyways and Curbs	17,742	81,409	40,000	62,527	44,662	107,189	40,000
Reserve - Monuments/Signage	-	-	10,000	-	-	-	-
Reserve - Roadways	-	26,106	340,000	-	-	-	370,000
Total Road and Street Facilities	293,644	274,078	529,500	180,240	98,677	194,083	549,420
Parks and Recreation							
R&M-General	13,175	-	-	-	-	-	-
Total Parks and Recreation	13,175	-	-	-	-	-	-
Coffee Shop							
COS - Food & Bev Supplies	3,012	3,424	2,500	2,209	291	2,500	2,500
Total Coffee Shop	3,012	3,424	2,500	2,209	291	2,500	2,500
Swimming Pool							
ProfServ-Pool Maintenance	24,865	41,000	42,600	35,515	25,368	42,600	42,600
Contracts-Fountain	195	710	1,450	375	75	450	1,450
Utility - Gas	4,220	2,791	2,441	847	169	1,016	2,441
R&M-Fountain	1,810	5,866	5,000	310	4,690	5,000	5,000
R&M-Pools	28,291	4,665	17,000	3,820	2,729	6,549	8,000
Op Supplies - Fountain	260	448	500	-	500	500	500
Op Supplies-Pool Chem.&Equipm.	1,394	861	500	202	298	500	500
Reserve - Fountain	-	-	5,000	-	-	-	5,000
Reserve - Swimming Pools	-	16,529	9,000	-	-	-	9,000
Total Swimming Pool	61,035	72,870	83,491	41,069	33,829	56,615	74,491

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Adopted Budget

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Tennis Court							
R&M-Court Maintenance	16,942	15,785	15,700	10,496	7,497	17,993	15,700
R&M-Tennis Courts	11,974	-	-	-	-	-	-
Op Supplies - General	-	-	500	-	500	500	500
Reserve - Tennis Court	-	47,896	12,000	-	-	-	12,000
Total Tennis Court	28,916	63,681	28,200	10,496	7,997	18,493	28,200
Common Area							
ProfServ-Info Technology	21,165	22,252	18,000	19,676	3,935	23,611	18,000
Contracts-Security Services	384	192	384	536	107	643	384
Contracts-Fitness Equipment	1,140	1,140	1,180	950	190	1,140	1,180
Contracts-Air Conditioning	1,536	1,536	3,000	-	3,000	3,000	3,000
Contracts-Cleaning Services	2,314	3,130	4,300	-	4,300	4,300	4,300
Fuel, Gasoline and Oil	1,694	1,924	1,600	1,551	310	1,861	1,600
Communication - Telephone	8,282	8,584	8,358	6,220	1,244	7,464	8,358
Postage and Freight	-	-	500	6	494	500	500
Electricity - General	53,004	60,245	45,250	54,342	10,868	65,210	45,250
Utility - Refuse Removal	6,793	6,711	6,720	6,498	1,300	7,798	6,720
Utility - Water & Sewer	30,000	20,733	34,000	13,352	2,670	16,022	34,000
R&M-Air Conditioning	-	1,225	1,000	468	532	1,000	1,000
R&M-Boardwalks	9,573	43	2,250	246	2,004	2,250	2,250
R&M-Buildings	47,254	37,062	55,000	66,325	13,265	79,590	55,000
R&M-Electrical	1,471	945	500	-	500	500	500
R&M-Equipment	8,756	8,062	5,000	6,372	1,274	7,646	5,000
R&M-Grounds	5,917	3,396	4,000	2,987	597	3,584	4,000
R&M-Parks	13,099	12,766	7,500	24,450	4,890	29,340	7,500
R&M-Roads, Alleyways and Curbs	37,442	-	-	-	-	-	-
Misc-Access Cards	1,799	2,009	2,000	1,800	360	2,160	2,000
Misc-Event Expense	43,490	27,756	15,489	25,962	18,544	34,857	25,000
Misc-Holiday Lighting	50,625	16,875	34,000	42,100	-	42,100	42,100
Misc-Backgr. checks/bonding	89	93	200	30	170	200	200
Misc-Contingency	2,462	3,805	-	-	-	-	-
Office Supplies	3,163	3,342	2,000	2,325	1,661	3,986	2,000
Office Equipment	2,903	3,378	2,500	945	1,555	2,500	2,500
Op Supplies - General	14,808	15,582	14,000	12,460	2,492	18,435	14,000
Op Supplies - Uniforms	4,203	2,110	2,300	2,292	458	2,750	2,300
Reserve - Clubhouse	-	-	15,000	-	-	-	15,000
Reserve - Court Amenities	-	-	3,000	-	-	-	3,000
Reserve - Fences	-	-	4,000	-	-	-	4,000
Reserve - Playground	-	78,423	25,000	3,000	-	3,000	25,000
Reserve - Streetlights	-	-	2,000	-	-	-	2,000
Total Common Area	373,366	343,319	320,031	294,893	76,722	365,449	337,642
Newsletter							
Contractual Services	1,401	1,600	1,500	2,000	-	2,000	1,500
Total Newsletter	1,401	1,600	1,500	2,000	-	2,000	1,500
Personnel							
Payroll-Salaries	148,937	173,671	152,000	179,122	35,824	194,499	194,499
Payroll-Part Time	7,746	-	35,000	-	35,000	35,000	-
Payroll-Part Time Club	104,916	116,475	115,000	74,168	14,834	96,540	115,000
Payroll-Part Time Maint	92,707	94,256	110,000	77,312	15,462	80,793	100,000
FICA Taxes	27,150	29,407	31,518	25,291	7,736	28,445	28,445
401(K) Plan	-	14,629	9,120	7,810	1,310	9,120	9,120

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU JUL-2023	PROJECTED AUG- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
Workers' Compensation	15,693	-	8,671	11,085	-	11,085	8,663
Unemployment Compensation	2,209	-	-	-	-	-	-
Travel and Per Diem	89	686	100	-	100	100	100
Misc-Training	856	66	700	-	700	700	700
Total Personnel	400,303	429,190	462,109	374,788	110,966	456,282	456,527
TOTAL EXPENDITURES	2,088,897	2,545,241	2,444,465	1,853,524	608,023	2,341,509	2,480,888
Excess (deficiency) of revenues							
Over (under) expenditures	380,835	(63,257)	-	692,810	(576,164)	116,646	-
OTHER FINANCING SOURCES (USES)							
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	380,835	(63,257)	-	692,810	(576,164)	116,646	-
FUND BALANCE, BEGINNING	1,552,522	1,933,362	1,843,224	1,843,224	-	1,843,224	1,959,870
FUND BALANCE, ENDING	\$ 1,933,357	\$ 1,870,105	\$ 1,843,224	\$ 2,536,034	\$ (576,164)	\$ 1,959,870	\$ 1,959,870

ARBOR GREENE

Community Development District

Exhibit "A" Allocation of Fund Balance

Description	Amount
Beginning Fund Balance - Fiscal Year 2024	\$ 1,959,870
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	480,000
Less:	
Funding for First Quarter Operating Expenditures:	\$ 500,222 ⁽¹⁾

Assigned Fund Balance for Capital Projects/Renewal and Replacement:

	Prior Year ⁽²⁾	Unassignment/ Use of Reserves ⁽³⁾	FY 2023 ⁽⁴⁾	FY 2024 ⁽⁵⁾	Total	
Clubhouse	\$ 32,000	\$ -	\$ 15,000	\$ 15,000	62,000	
Court	27,689	-	3,000	3,000	33,689	
Fences	22,305	-	4,000	4,000	30,305	
Fountain	26,958	-	5,000	5,000	36,958	
Gate	25,903	-	3,500	3,500	32,903	
Irrigation	61,000	(9,750)	3,500	3,500	58,250	
Lakes	82,722	-	60,000	20,000	162,722	
Landscape	41,645	-	-	-	41,645	
Playground	-	(3,000)	25,000	25,000	47,000	
Roadways	1,160,909	-	340,000	370,000	1,870,909	
Signage	60,000	-	10,000	-	70,000	
Stormwater	69,500	-	8,000	8,000	85,500	
Streetlights	4,000	-	2,000	2,000	8,000	
Swimming	44,794	-	9,000	9,000	62,794	
Tennis Court	-	-	12,000	12,000	24,000	
Total	1,659,425	(12,750)	500,000	480,000	2,626,675	(2,626,675)

Total Undesignated Fund Balance as of 9/30/2024	\$ 313,417
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Notes

- (1) Represents approximately 2 months of operating expenditures
- (2) Represents assigned reserves to date (by motion at 10/19/22 board meeting).
- (3) Represents FY 2023 use of reserves.
- (4) Represents FY2023 budgeted reserves.
- (5) Represents FY 2024 proposed budgeted reserves.

Budget Narrative
Fiscal Year 2024**REVENUES****Interest-Investments**

The district earns interest on the monthly average collected balance for their operating accounts.

Concession Revenue

The district receives concession revenue from Mr. Chow and Protential Sports.

Swim and Fitness-Swimming Program Fees

The district expects to receive swim program fees from Tampa Bay Aquatics.

Swim and Fitness-Snack Bar Revenue

Revenue from food items sold at snack bar (during season) and vending machines.

Club Memberships & Tennis Fees

The district expects to receive revenues from tennis activities and non-resident membership fees.

Special Events

The district expects to hold certain events at the district for community benefit.

Interest-Tax Collector

Interest received on funds held by the tax collector prior to distribution.

Rents or Royalties

The district charges a fee for the rental of the recreational area.

Special Assessment-Tax Collector

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

Special Assessment-Discount

Special Assessment-Discount is calculating 4% Discount on the Non-Ad Valorem assessments.

Contributions, Private**Other Miscellaneous Revenues**

This category includes sales and use tax collection allowance and income that is not budgeted for in another category.

Gate Bar Code/Remotes

The district charges a nominal fee for bar codes and remotes.

EXPENDITURES**Administrative****P/R Board of Supervisor Salaries**

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for a meeting attendance and to receive \$200 per meeting plus payroll taxes. The amount for the Fiscal Year is based on 5 Board members paid for attending 24 meetings. Payroll taxes for supervisor salaries are calculated as 7.65% of payroll.

Budget Narrative
Fiscal Year 2024**Administrative** (continued)**Professional Services-Engineering Fees**

The district's engineer will be providing general engineering services to the district, i.e. attendance and preparation for monthly board meetings, review invoices, etc. Fees are based on prior year activity and anticipated costs.

Professional Services-Legal Services

The district's legal counsel will be providing general legal services to the district, i.e. attendance and preparation for monthly meetings, review operating and maintenance contracts, etc. Fees are based on prior year legal expenses and anticipated costs.

Professional Services-Mgmt Consulting Services

The district receives management, accounting, assessment and recording services as part of a Management Agreement with Inframark.

Professional Services-Tax Collector

The tax collector charges 2% of the total on-roll assessments.

Auditing Services

The district is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The anticipated fee is based on prior year cost.

Postage & Freight

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Insurance-Risk Management

The district has insurance policies with Public Risk Insurance. Additional costs historically recorded to this line item include utility bond expenditures. The amount is based upon prior year's cost and anticipated increases.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Legal Advertising

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

Miscellaneous Services

This represents credit card processing costs and any additional expenditures that may not have been provided for in the budget.

Miscellaneous-District Filing Fees

The district is required to pay an annual fee to the Department of Economic Opportunity Division of Community Development in the amount of \$175. This is the only expense under this category for the district.

Miscellaneous-Bank Charges

This represents charges incurred for banking services as assessed by the district's chosen banking institution.

Water-Sewer Comb**Utility-City Water-Park**

This category covers the need to use potable water at the parks. The district pays City of Tampa utilities for these services.

Electricity-Entry Fountain

Tampa Electric account 1261-1144840.

Electricity-Main Fountain

Tampa Electric account 1261-1169830.

Budget Narrative
Fiscal Year 2024**EXPENDITURES****Water-Sewer Comb** (continued)**Electricity-Pump Station**

Tampa Electric account 1261-1575820.

R&M-Equipment

Repair and maintenance costs for equipment associated with providing utilities within this specified category.

Flood Control/Stormwater Mgmt.**Contracts-Lake and Wetland**

Lakemasters Aquatic currently provides aquatic services to the district. The HOA pays the district \$80/month for a portion of shared services. The district currently reimburses for a portion of lake bank erosion maintenance services.

R&M-Lake

Lake bank and erosion repairs.

R&M-Stormwater System

This category provides for repairs associated with the piping and drainage for the district's water management system.

Miscellaneous-NPDES Program

Costs associated with maintaining compliance with NPDES.

Reserve-Lakes

Funds to set aside for major repairs or modifications to the lakes.

Reserve-Stormwater System

Funds to set aside for major repairs or modifications to the storm water system and catch basins.

Landscape**Contracts-Landscape**

The district receives landscape services provided under contract with Greenvue Landscaping for \$18,933/month (\$227,196/yr.). Also, included in this line item are optional services for mulch applications and seasonal color flowers.

R&M-Renewal and Replacement

This category is to replace and upgrade deficient plant material within the district's landscape program.

R&M-Irrigation Equip

Repair and maintenance costs associated with the irrigation equipment.

R&M-Pump Station

Expenditures for pump station repair and maintenance.

R&M-Trees and Trimming

This line item is for any landscape expenditures associated with trees, trimming and removal.

Reserves-Irrigation System

Funds to set aside for major repairs or modifications to the irrigation system.

Budget Narrative
Fiscal Year 2024**EXPENDITURES****Gatehouse****Contracts-Police**

This category provides for the service of the City of Tampa to aid in traffic calming.

Contracts-Security Service

The district has currently contracted with Universal to provide manned operation of the gatehouse.

Communication-Telephone

Frontier provides communication services at their gatehouse.

Electricity-General

Electricity services for the gatehouse are provided by TECO.

Utility-Water

Water utility services for the gatehouse are provided by City of Tampa Utilities (acct. #0253910-001=5).

R&M-Gatehouse

This category provides for the maintenance of the main entry scanner.

Miscellaneous-Bar Codes

Expenditures for the purchase of new bar codes.

Bottled Water Delivery

The district receives bottled water delivery services from Culligan Water.

Reserve-Gate

Funds set aside for major repairs or modifications to main gates, gatehouse, cameras and intercom/monitoring panels within the district.

Road and Street Facilities**Electricity-Streetlighting**

Streetlighting costs associated with the road and street facilities.

R&M-Road Cleaning

This category covers the cost associated with contracting a street sweeper.

R&M-Sidewalks

The district will maintain and perform repairs to the sidewalks owned by the district.

R&M-Street Signs

This category provides for maintenance and replacement of the street signs within the district.

R&M-Streetlights

This category provides for maintenance and replacement of the street lighting within the district. With age, more globes and streetlights are having to be replaced.

R&M-Walls and Signage

This category provides for maintenance to the district's main entrance signs and for the individual parcel neighborhoods.

R&M-Roads, Alleyways and Curbs

This category covers various repair and maintenance costs for the roads within the districts including striping and curb repairs.

Reserve-Monuments/Signage

Funds set aside for future major repairs or modification of monuments and signage throughout the district.

Reserve-Roadways

Funds set aside for future major repairs to roadways, concrete curbs, gutters concrete sidewalks, pavers and masonry throughout the district.

Budget Narrative
Fiscal Year 2024**EXPENDITURES****Coffee Shop****COS-Food and Beverage Supplies**

Cost of items purchased for resale by the Snack Shack.

Swimming Pool**Professional Services-Pool Maintenance**

Cooper Pool Services provides regular pool maintenance services for the district.

Contracts-Fountain

Contracts associated with fountain maintenance services provided by Architectural Fountain at a cost of \$125/qtr.

Utility-Gas

Services provided by TECO People's Gas.

R&M-Fountain

This category provides for the cleaning and upkeep associated with the community fountains.

R&M-Pools

Repair and maintenance of the pool.

Op Supplies-Fountain

Operating supplies for the fountain.

Op Supplies-Pool Chemicals and Equipment

Operating supplies for the pool.

Reserve-Fountain

Funds set aside for future major repairs or modifications of the fountains within the district.

Reserves-Swimming Pools

Funds set aside for future major repairs or modifications of the swimming pools, mechanical equipment and pool decks within the district.

Tennis Court**R&M-Court Maintenance**

This covers any expenditures related to the repair and maintenance of the tennis courts.

Op Supplies-General

Operating supply costs for the tennis court.

Reserve-Tennis Court

Funds set aside for future major repairs or modifications of the tennis courts within the district including resurfacing.

Common Area**Professional Services-Info Technology**

IT expenditures associated with the recreational facilities including e-mail archival, retrieval, Dwelling Live website subscription, POS system access, PW web support, Savage Consulting shared data, Microsoft 365 and a contingency.

Contracts-Security Services

Costs associated with security alarm monitoring services for the Community Center provided by ADT.

Budget Narrative
Fiscal Year 2024**EXPENDITURES****Common Area** (continued)**Contracts-Fitness**

Costs associated with fitness equipment maintenance services.

Contracts-Air Conditioning

Cost associated with maintaining the air conditioning units

Contracts-Cleaning Service

Janitorial services for the clubhouse will be contracted as needed. Routine cleaning is performed by district staff.

Fuel, Gasoline & Oil

Costs associated with fuel, gasoline & oil for the clubhouse.

Communication-Telephone

Communication vendors and services include Frontier, Annette and Jason's cell phone.

Postage and Freight

Postage for correspondence.

Electricity-General

Electricity services for the recreational facilities are provided by TECO (acct ending 1190).

Utility-Refuse Removal

Refuse removal services for the recreational facilities are currently provided by Republic Services.

Utility-Water & Sewer

Water and Sewer services for the recreational facilities and pressure washing are provided by City of Tampa Utilities.

R&M-Air Conditioning

Miscellaneous repairs and maintenance of the A/C unit.

R&M-Boardwalks

This covers any expenditures related to the repair and maintenance of the boardwalks.

R&M-Buildings

This covers any expenditure related to the repair and maintenance of the building (including pest control).

R&M-Electrical

Repair and maintenance costs associated with maintaining the electrical system within the clubhouse.

R&M-Equipment

Repair and maintenance of the recreational equipment.

R&M-Grounds

This covers any repair or maintenance of the common grounds.

R&M-Parks

All repair and maintenance costs associated with the parks and playgrounds.

Miscellaneous-Access Cards

The cost to purchase electronic cards that will allow access to district facilities.

Miscellaneous-Event Expense

Costs associated with special events held by the district including holiday parties.

Miscellaneous-Holiday Lighting

Costs associated with placing and removing seasonal holiday lighting within the district.

Budget Narrative
Fiscal Year 2024**EXPENDITURES****Common Area** (continued)**Miscellaneous-Background checks/bonding**

The district expects to incur occasional costs associated with employee background checks and bonding.

Miscellaneous-Contingency

This line item is for any clubhouse related expenditures that were not budgeted for in any other line item.

Office Supplies

Office supplies needed for the recreational facilities.

Office Equipment

Costs associated with purchasing or repairing office equipment.

Op Supplies-General

Operating supplies for the recreational facilities.

Op Supplies-Uniforms

Uniforms for District employees.

Reserve-Clubhouse

Funds set aside for future major repairs or modifications of the district's clubhouse, exercise equipment, furnishings, metal roof and cameras.

Reserve-Court Amenities

Funds set aside for future major repairs or modifications of the basketball courts within the district.

Reserve-Fences

Funds set aside for future major repairs or modifications of the fences and boardwalks within the district.

Reserve Playground

Funds set aside for future major repairs or modifications of the playgrounds, benches and trash cans within the district.

Reserves-Streetlighting

Funds to set aside for major repairs or replacement of light poles throughout the district.

Newsletter**Contractual Services**

Creative Blue Ocean currently assists in newsletter preparation.

Personnel**Payroll-Salaried**

Payroll for onsite management.

401(k) Plan

Defined contribution pension for full time employees

Payroll-Part Time

Payroll for activities coordinator.

Payroll-Part Time Club

Payroll for part time club services and pool attendants.

Payroll-Part Time Maint

Payroll for part time maintenance services for in-house operations.

FICA Taxes

FICA taxes of 7.65% associated with recreational payroll.

Budget Narrative
Fiscal Year 2024**EXPENDITURES****Personnel** (continued)**Workers' Compensation**

Worker's compensation for recreational personnel.

Travel and Per Diem

Cost associated with reimbursement of employee travel expenditures (mileage).

Miscellaneous-Training

The district expects to provide employee training.

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU JUL-2023	PROJECTED AUG- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
REVENUES							
Special Assmnts- Tax Collector	4,787	4,957	4,957	4,957	-	4,957	4,957
Special Assmnts- Discounts	(176)	(181)	(198)	(182)	-	(182)	(198)
TOTAL REVENUES	4,611	4,776	4,759	4,775	-	4,775	4,759
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	92	96	99	95	-	95	99
Total Administrative	92	96	99	95	-	95	99
<i>Gatehouse</i>							
R&M-Gate	2,389	222	3,600	838	168	1,006	1,006
Misc-Contingency	769	989	760	690	138	828	828
Reserve - Gate	-	-	300	-	-	-	300
Total Gatehouse	3,158	1,211	4,660	1,528	306	1,834	2,134
TOTAL EXPENDITURES	3,250	1,307	4,759	1,623	306	1,929	2,233
Excess (deficiency) of revenues Over (under) expenditures	1,361	3,469	-	3,152	(306)	2,846	2,526
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	2,526
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	2,526
Net change in fund balance	1,361	3,469	-	3,152	(306)	2,846	2,526
FUND BALANCE, BEGINNING	5,306	6,667	10,136	10,136	-	10,136	12,982
FUND BALANCE, ENDING	\$ 6,667	\$ 10,136	\$ 10,136	\$ 13,288	\$ (306)	\$ 12,982	\$ 15,508

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU JUL-2023	PROJECTED AUG- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
REVENUES							
Special Assmnts- Tax Collector	5,000	1,914	1,915	1,915	-	1,915	1,915
Special Assmnts- Discounts	(184)	(70)	(77)	(70)	-	(70)	(77)
TOTAL REVENUES	4,816	1,844	1,838	1,845	-	1,845	1,838
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	96	37	38	37	-	37	38
Total Administrative	96	37	38	37	-	37	38
<i>Gatehouse</i>							
R&M-Gate	222	7,630	1,000	3,729	746	4,475	1,000
Misc-Contingency	754	1,081	800	556	111	667	667
Total Gatehouse	976	8,711	1,800	4,285	857	5,142	1,667
TOTAL EXPENDITURES	1,072	8,748	1,838	4,322	857	5,179	1,706
Excess (deficiency) of revenues Over (under) expenditures	3,744	(6,904)	-	(2,477)	(857)	(3,334)	133
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	133
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	133
Net change in fund balance	3,744	(6,904)	-	(2,477)	(857)	(3,334)	133
FUND BALANCE, BEGINNING	21,686	25,429	18,526	18,526	-	18,526	15,192
FUND BALANCE, ENDING	\$ 25,430	\$ 18,526	\$ 18,526	\$ 16,049	\$ (857)	\$ 15,192	\$ 15,325

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU JUL-2023	PROJECTED AUG- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
REVENUES							
Special Assmnts- Tax Collector	1,809	1,809	1,809	1,809	-	1,809	1,809
Special Assmnts- Discounts	(67)	(66)	(73)	(67)	-	(67)	(72)
TOTAL REVENUES	1,742	1,743	1,736	1,742	-	1,742	1,737
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	35	35	36	35	-	35	36
Total Administrative	35	35	36	35	-	35	36
<i>Gatehouse</i>							
R&M-Gate	14,749	8,465	1,000	1,016	203	1,219	1,219
Misc-Contingency	894	922	600	717	512	1,229	1,229
Reserve - Gate	-	-	100	-	-	-	100
Total Gatehouse	15,643	9,387	1,700	1,733	715	2,448	2,548
TOTAL EXPENDITURES	15,678	9,422	1,736	1,768	715	2,483	2,585
Excess (deficiency) of revenues Over (under) expenditures	(13,936)	(7,679)	-	(26)	(715)	(741)	(848)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	(848)
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	(848)
Net change in fund balance	(13,936)	(7,679)	-	(26)	(715)	(741)	(848)
FUND BALANCE, BEGINNING	23,543	9,608	1,930	1,930	-	1,930	1,189
FUND BALANCE, ENDING	\$ 9,607	\$ 1,930	\$ 1,930	\$ 1,904	\$ (715)	\$ 1,189	\$ 341

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU JUL-2023	PROJECTED AUG- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
REVENUES							
Special Assmnts- Tax Collector	2,873	2,899	2,899	2,899	-	2,899	2,899
Special Assmnts- Discounts	(106)	(106)	(116)	(107)	-	(107)	(116)
TOTAL REVENUES	2,767	2,793	2,783	2,792	-	2,792	2,783
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	55	56	58	56	-	56	58
Total Administrative	55	56	58	56	-	56	58
<i>Gatehouse</i>							
R&M-Gate	795	8,654	2,000	2,578	516	3,094	2,000
Misc-Contingency	630	786	625	644	129	773	625
Reserve - Gate	-	-	100	-	-	-	100
Total Gatehouse	1,425	9,440	2,725	3,222	644	3,866	2,725
TOTAL EXPENDITURES	1,480	9,496	2,783	3,278	644	3,922	2,783
Excess (deficiency) of revenues Over (under) expenditures	1,287	(6,703)	-	(486)	(644)	(1,130)	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	1,287	(6,703)	-	(486)	(644)	(1,130)	-
FUND BALANCE, BEGINNING	7,448	8,734	2,032	2,032	-	2,032	902
FUND BALANCE, ENDING	\$ 8,735	\$ 2,032	\$ 2,032	\$ 1,546	\$ (644)	\$ 902	\$ 902

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU JUL-2023	PROJECTED AUG- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
REVENUES							
Special Assmnts- Tax Collector	3,830	3,830	3,830	3,830	-	3,830	3,830
Special Assmnts- Discounts	(141)	(140)	(153)	(141)	-	(141)	(153)
TOTAL REVENUES	3,689	3,690	3,677	3,689	-	3,689	3,677
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	74	74	77	74	-	74	77
Total Administrative	74	74	77	74	-	74	77
<i>Gatehouse</i>							
R&M-Gate	219	847	1,500	1,336	267	1,603	1,500
Misc-Contingency	630	789	625	621	124	745	625
Reserve - Gate	-	-	1,500	-	-	-	1,500
Total Gatehouse	849	1,636	3,625	1,957	391	2,348	3,625
TOTAL EXPENDITURES	923	1,710	3,702	2,031	391	2,422	3,702
Excess (deficiency) of revenues Over (under) expenditures	2,766	1,980	(25)	1,658	(391)	1,267	(25)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(25)	-	-	-	(25)
TOTAL OTHER SOURCES (USES)	-	-	(25)	-	-	-	(25)
Net change in fund balance	2,766	1,980	(25)	1,658	(391)	1,267	(25)
FUND BALANCE, BEGINNING	4,762	7,528	9,508	9,508	-	9,508	10,775
FUND BALANCE, ENDING	\$ 7,528	\$ 9,508	\$ 9,483	\$ 11,166	\$ (391)	\$ 10,775	\$ 10,750

ARBOR GREENE

Community Development District

Exhibit "B" Allocation of Reserves

	002 Devonshire	003 Estuary	004 Enclave	005 Parkview	006 Retreat
AVAILABLE FUNDS					
Beginning Fund Balance - Fiscal Year 2024	\$ 12,982	\$ 15,192	\$ 1,189	\$ 902	\$ 10,775
Net Change in Fund Balance - Fiscal Year 2024	2,526	133	(848)	-	(25)
Reserves - Fiscal Year 2024 Addition	300	-	100	100	1,500
Total Funds Available (Estimated) - 9/30/2024	15,808	15,325	441	1,002	12,250

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance						
Operating Reserve - Operating Capital	(1)	766	800	141 (5)	-	613
Reserves-Gate (Prior Years)	(2)	2,100	12,000 (5)	100 (5)	802 (5)	4,800
Reserves-Gate (FY 2023)	(3)	300	-	100	100	1,500
Reserves-Gate (FY 2024)	(4)	300	-	100	100	1,500
Total Reserves-Gate		2,700	12,000	300	1,002	7,800
Subtotal		3,466	12,800	441	1,002	8,413
Total Allocation of Available Funds		3,466	12,800	441	1,002	8,413
Total Unassigned (undesignated) Fund Balance		\$ 12,342	\$ 2,525	\$ -	\$ -	\$ 3,837

Notes

- (1) Represents approximately 2 months of operating expenditures.
 (2) Represents assigned reserves to date (by motion at 10/19/22 board meeting).
 (3) Represents FY 2023 budgeted reserves.
 (4) Represents FY 2024 preliminary budgeted reserves.
 (5) Reduced to avoid negative unassigned fund balance .

Arbor Greene
Community Development District

Supporting Budget Schedules
Fiscal Year 2024

ARBOR GREENE

Community Development District

Comparison of Assessment Rates Fiscal Year 2024 vs. Fiscal Year 2023

		General Fund 001			General Fund 002			General Fund 003			General Fund 004			General Fund 005			General Fund 006			Total Assessments per Unit			Acres	Units	
		FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change			
Parcel	Name																								
A	Devonshire	\$1,307	\$1,307	0.0%	\$67	\$	67	0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,374	\$1,374	0.0%	13	74
B	Alcove	\$2,615	\$2,615	0.0%	\$0	\$	-	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$2,615	\$2,615	0.0%	13	37
C	Trace	\$2,444	\$2,444	0.0%	\$0	\$	-	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$2,444	\$2,444	0.0%	22	67
D	Landing	\$1,993	\$1,993	0.0%	\$0	\$	-	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,993	\$1,993	0.0%	30	112
E	Preserve	\$1,958	\$1,958	0.0%	\$0	\$	-	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,958	\$1,958	0.0%	15	57
F	Estuary	\$2,639	\$2,639	0.0%	\$0	\$	-	n/a	\$11	\$11	0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$2,650	\$2,650	0.0%	61	172
G	Enclave	\$3,216	\$3,216	0.0%	\$0	\$	-	n/a	\$0	\$0	n/a	\$15	\$15	0%	\$0	\$0	n/a	\$0	\$0	n/a	\$3,232	\$3,232	0.0%	51	118
H / J	Parkview	\$2,089	\$2,089	0.0%	\$0	\$	-	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$15	\$15	0%	\$0	\$0	n/a	\$2,104	\$2,104	0.0%	32	114
I / K	Parkview	\$1,595	\$1,595	0.0%	\$0	\$	-	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$15	\$15	0%	\$0	\$0	n/a	\$1,609	\$1,609	0.0%	18	84
L	Whisper Pointe	\$1,914	\$1,914	0.0%	\$0	\$	-	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,914	\$1,914	0.0%	18	70
M	Heather Sound	\$1,501	\$1,501	0.0%	\$0	\$	-	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,501	\$1,501	0.0%	24	119
N	Townhomes	\$702	\$702	0.0%	\$0	\$	-	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$702	\$702	0.0%	15	159
O	Wynthorne	\$2,626	\$2,626	0.0%	\$0	\$	-	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$2,626	\$2,626	0.0%	6	17
P	Avalon	\$2,265	\$2,265	0.0%	\$0	\$	-	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$2,265	\$2,265	0.0%	7	23
Q	Retreat	\$2,706	\$2,706	0.0%	\$0	\$	-	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$174	\$174	0%	\$2,880	\$2,880	0.0%	8	22
																						333	1,245		