

# Arbor Greene Community Development District

## Board of Supervisors

Steve Eckhardt, Chairman  
Michael S. Candella, Vice Chairman  
Scott Derby, Supervisor  
Michael V. Candella, Supervisor  
Matt Dykeman, Supervisor

Mark Vega, District Manager  
Amanda Uliano, District Counsel  
Robert Dvorak, District Engineer  
Jason von Merveldt, Community Manager  
Annette Alfonso, Assistant Community Manager

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## Agenda

Tuesday, August 15, 2023 6:30 p.m.

1. **Call to Order**
  - A. Roll Call
2. **Public Comments (Limited to 3 Minutes)**
3. **Public Hearing to Consider the Adoption of the Budget for Fiscal Year 2024**
  - A. Resolution 2023-04, Adopting Fiscal Year 2023/2024 Final Budget
  - B. Resolution 2023-05, Levying Fiscal Year 2023/2024 Assessments
4. **Consent Agenda**
  - A. Acceptance of Minutes of the July 18, 2023 Meeting
  - B. Acceptance of July 2023 Financial Report
  - C. Acceptance of the Fiscal Year 2023 Meeting Schedule
  - D. National Pollutant Discharge Elimination System “NPDES” Monthly Meeting Discussion
5. **Reports**
  - A. District Engineer’s Report
  - B. District Manager’s Report
  - C. Community Manager’s Report
    - i. Discussion and Decision Opportunities
    - ii. General Updates
    - iii. Events and Revenue Update
6. **Old Business, New Business and Supervisor Requests**
7. **Adjournment**

**Note: The next Workshop is scheduled for Thursday, September 14, 2023 at 6:30 p.m.**

**The next Meeting is scheduled for Tuesday, September 19, 2023 at 6:30 p.m.**

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### District Office:

#### Inframark

2654 Cypress Ridge Boulevard, Suite 101  
Wesley Chapel, Florida 33544  
813-991-1116

[www.arborgreene.com](http://www.arborgreene.com)

### Meeting Location:

Arbor Greene Community Center  
Gathering Room  
18000 Arbor Greene Drive  
Tampa, Florida 33647  
813-991-9226

**ARBOR GREENE**  
**Community Development District**

***Annual Operating Budget***  
**Fiscal Year 2024**

**Modified Tentative Budget v1**  
**(Meeting on 08/15/2023)**

Prepared by:



**Table of Contents**

	<u>Page #</u>
<b><u>OPERATING BUDGET</u></b>	
General Fund (001 - Main)	
Summary of Revenues, Expenditures and Changes in Fund Balances .....	1-4
Exhibit A - Allocation of Fund Balances .....	5
Budget Narrative .....	6-13
 General Fund (002 - Devonshire)	
Summary of Revenues, Expenditures and Changes in Fund Balances .....	14
 General Fund (003 - Estuary)	
Summary of Revenues, Expenditures and Changes in Fund Balances .....	15
 General Fund (004 - Enclave)	
Summary of Revenues, Expenditures and Changes in Fund Balances .....	16
 General Fund (005 - Parkview)	
Summary of Revenues, Expenditures and Changes in Fund Balances .....	17
 General Fund (006 - Retreat)	
Summary of Revenues, Expenditures and Changes in Fund Balances .....	18
 Exhibit B - Allocation of Fund Balances (Funds 002-006) .....	19
<b><u>SUPPORTING BUDGET SCHEDULES</u></b>	
2024-2023 Non-Ad Valorem Assessment Summary .....	20

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**Arbor Greene**  
**Community Development District**

**Operating Budget**  
**Fiscal Year 2024**

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Modified Tentative 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
<b>REVENUES</b>							
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
<b>TOTAL REVENUES</b>	<b>2,469,732</b>	<b>2,481,984</b>	<b>2,444,465</b>	<b>2,546,334</b>	<b>31,859</b>	<b>2,578,193</b>	<b>2,480,888</b>
<b>EXPENDITURES</b>							
<b>Administrative</b>							
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
<b>Total Administrative</b>	<b>205,424</b>	<b>227,393</b>	<b>226,984</b>	<b>186,623</b>	<b>43,280</b>	<b>229,903</b>	<b>230,839</b>
<b>Physical Environment</b>							
Capital Outlay	-	387,634	-	124,559	24,912	149,471	-
<b>Total Physical Environment</b>	<b>-</b>	<b>387,634</b>	<b>-</b>	<b>124,559</b>	<b>24,912</b>	<b>149,471</b>	<b>-</b>
<b>Water-Sewer Comb Services</b>							
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
<b>Total Water-Sewer Comb Services</b>	<b>31,739</b>	<b>25,948</b>	<b>36,500</b>	<b>25,152</b>	<b>7,008</b>	<b>32,160</b>	<b>30,844</b>
<b>Flood Control/Stormwater Mgmt</b>							
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	-	-	-	60,000
Reserve-Stormwater System	-	-	8,000	-	-	-	8,000
<b>Total Flood Control/Stormwater Mgmt</b>	<b>98,914</b>	<b>142,851</b>	<b>140,366</b>	<b>63,397</b>	<b>15,711</b>	<b>82,177</b>	<b>142,611</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Modified Tentative 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
<b>Landscape Services</b>							
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
<b>Total Landscape Services</b>	<b>408,909</b>	<b>386,867</b>	<b>399,000</b>	<b>383,219</b>	<b>155,644</b>	<b>538,863</b>	<b>429,000</b>
<b>Gatehouse</b>							
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
<b>Total Gatehouse</b>	<b>169,059</b>	<b>186,386</b>	<b>214,284</b>	<b>164,879</b>	<b>32,986</b>	<b>213,512</b>	<b>237,314</b>
<b>Road and Street Facilities</b>							
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	-
Reserve - Monuments/Signage	-	-	10,000	-	-	-	-
Reserve - Roadways	-	26,106	340,000	-	-	-	370,000
<b>Total Road and Street Facilities</b>	<b>293,644</b>	<b>274,078</b>	<b>529,500</b>	<b>180,240</b>	<b>98,677</b>	<b>194,083</b>	<b>509,420</b>
<b>Parks and Recreation</b>							
R&M-General	13,175	-	-	-	-	-	-
<b>Total Parks and Recreation</b>	<b>13,175</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Coffee Shop</b>							
COS - Food & Bev Supplies	3,012	3,424	2,500	2,209	291	2,500	2,500
<b>Total Coffee Shop</b>	<b>3,012</b>	<b>3,424</b>	<b>2,500</b>	<b>2,209</b>	<b>291</b>	<b>2,500</b>	<b>2,500</b>
<b>Swimming Pool</b>							
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
<b>Total Swimming Pool</b>	<b>61,035</b>	<b>72,870</b>	<b>83,491</b>	<b>41,069</b>	<b>33,829</b>	<b>56,615</b>	<b>74,491</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Modified Tentative 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
<b>Tennis Court</b>							
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
<b>Total Tennis Court</b>	<b>28,916</b>	<b>63,681</b>	<b>28,200</b>	<b>10,496</b>	<b>7,997</b>	<b>18,493</b>	<b>28,200</b>
<b>Common Area</b>							
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
<b>Total Common Area</b>	<b>373,366</b>	<b>343,319</b>	<b>320,031</b>	<b>294,893</b>	<b>76,722</b>	<b>365,449</b>	<b>337,642</b>
<b>Newsletter</b>							
Contractual Services	1,401	1,600	1,500	2,000	-	2,000	1,500
<b>Total Newsletter</b>	<b>1,401</b>	<b>1,600</b>	<b>1,500</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>1,500</b>
<b>Personnel</b>							
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 Modified Tentative 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
<b>Total Personnel</b>	<b>400,303</b>	<b>429,190</b>	<b>462,109</b>	<b>374,788</b>	<b>110,966</b>	<b>456,282</b>	<b>456,527</b>
<b>TOTAL EXPENDITURES</b>	<b>2,088,897</b>	<b>2,545,241</b>	<b>2,444,465</b>	<b>1,853,524</b>	<b>608,023</b>	<b>2,341,509</b>	<b>2,480,888</b>
Excess (deficiency) of revenues							
Over (under) expenditures	380,835	(63,257)	-	692,810	(576,164)	116,646	-
<b>OTHER FINANCING SOURCES (USES)</b>							
<b>TOTAL OTHER SOURCES (USES)</b>	-	-	-	-	-	-	-
Net change in fund balance	380,835	(63,257)	-	692,810	(576,164)	116,646	-
<b>FUND BALANCE, BEGINNING</b>	1,552,522	1,933,362	1,843,224	1,843,224	-	1,843,224	1,959,870
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,933,357</b>	<b>\$ 1,870,105</b>	<b>\$ 1,843,224</b>	<b>\$ 2,536,034</b>	<b>\$ (576,164)</b>	<b>\$ 1,959,870</b>	<b>\$ 1,959,870</b>

**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	520,000
Less:	
Funding for First Quarter Operating Expenditures:	\$ 490,222 <sup>(1)</sup>

## Assigned Fund Balance for Capital Projects/Renewal and Replacement:

	Prior Year <sup>(2)</sup>	Unassignment/ Use of Reserves <sup>(3)</sup>	FY 2023 <sup>(4)</sup>	FY 2024 <sup>(5)</sup>	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	60,000	202,722	
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	520,000	2,666,675	(2,666,675)

Total Undesignated Fund Balance as of 9/30/2024	\$ 303,417
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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

<b>EXPENDITURES</b>
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**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

<b>EXPENDITURES</b>
---------------------

**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

<b>EXPENDITURES</b>
---------------------

**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

<b>EXPENDITURES</b>
---------------------

**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

<b>EXPENDITURES</b>
---------------------

**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 Approved Tentative 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
<b>REVENUES</b>							
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)
<b>TOTAL REVENUES</b>	<b>4,611</b>	<b>4,776</b>	<b>4,759</b>	<b>4,775</b>	<b>-</b>	<b>4,775</b>	<b>4,759</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Tax Collector	92	96	99	95	-	95	99
<b>Total Administrative</b>	<b>92</b>	<b>96</b>	<b>99</b>	<b>95</b>	<b>-</b>	<b>95</b>	<b>99</b>
<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
<b>Total Gatehouse</b>	<b>3,158</b>	<b>1,211</b>	<b>4,660</b>	<b>1,528</b>	<b>306</b>	<b>1,834</b>	<b>2,134</b>
<b>TOTAL EXPENDITURES</b>	<b>3,250</b>	<b>1,307</b>	<b>4,759</b>	<b>1,623</b>	<b>306</b>	<b>1,929</b>	<b>2,233</b>
Excess (deficiency) of revenues Over (under) expenditures	1,361	3,469	-	3,152	(306)	2,846	2,526
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	2,526
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,526</b>
Net change in fund balance	1,361	3,469	-	3,152	(306)	2,846	2,526
<b>FUND BALANCE, BEGINNING</b>	<b>5,306</b>	<b>6,667</b>	<b>10,136</b>	<b>10,136</b>	<b>-</b>	<b>10,136</b>	<b>12,982</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 6,667</b>	<b>\$ 10,136</b>	<b>\$ 10,136</b>	<b>\$ 13,288</b>	<b>\$ (306)</b>	<b>\$ 12,982</b>	<b>\$ 15,508</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Approved Tentative 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
<b>REVENUES</b>							
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)
<b>TOTAL REVENUES</b>	<b>4,816</b>	<b>1,844</b>	<b>1,838</b>	<b>1,845</b>	<b>-</b>	<b>1,845</b>	<b>1,838</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Tax Collector	96	37	38	37	-	37	38
<b>Total Administrative</b>	<b>96</b>	<b>37</b>	<b>38</b>	<b>37</b>	<b>-</b>	<b>37</b>	<b>38</b>
<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
<b>Total Gatehouse</b>	<b>976</b>	<b>8,711</b>	<b>1,800</b>	<b>4,285</b>	<b>857</b>	<b>5,142</b>	<b>1,667</b>
<b>TOTAL EXPENDITURES</b>	<b>1,072</b>	<b>8,748</b>	<b>1,838</b>	<b>4,322</b>	<b>857</b>	<b>5,179</b>	<b>1,706</b>
Excess (deficiency) of revenues Over (under) expenditures	3,744	(6,904)	-	(2,477)	(857)	(3,334)	133
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	133
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>133</b>
Net change in fund balance	3,744	(6,904)	-	(2,477)	(857)	(3,334)	133
<b>FUND BALANCE, BEGINNING</b>	<b>21,686</b>	<b>25,429</b>	<b>18,526</b>	<b>18,526</b>	<b>-</b>	<b>18,526</b>	<b>15,192</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 25,430</b>	<b>\$ 18,526</b>	<b>\$ 18,526</b>	<b>\$ 16,049</b>	<b>\$ (857)</b>	<b>\$ 15,192</b>	<b>\$ 15,325</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Modified Tentative 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
<b>REVENUES</b>							
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)
<b>TOTAL REVENUES</b>	<b>1,742</b>	<b>1,743</b>	<b>1,736</b>	<b>1,742</b>	<b>-</b>	<b>1,742</b>	<b>1,737</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Tax Collector	35	35	36	35	-	35	36
<b>Total Administrative</b>	<b>35</b>	<b>35</b>	<b>36</b>	<b>35</b>	<b>-</b>	<b>35</b>	<b>36</b>
<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
<b>Total Gatehouse</b>	<b>15,643</b>	<b>9,387</b>	<b>1,700</b>	<b>1,733</b>	<b>715</b>	<b>2,448</b>	<b>2,548</b>
<b>TOTAL EXPENDITURES</b>	<b>15,678</b>	<b>9,422</b>	<b>1,736</b>	<b>1,768</b>	<b>715</b>	<b>2,483</b>	<b>2,585</b>
Excess (deficiency) of revenues Over (under) expenditures	(13,936)	(7,679)	-	(26)	(715)	(741)	(848)
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	(848)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(848)</b>
Net change in fund balance	(13,936)	(7,679)	-	(26)	(715)	(741)	(848)
<b>FUND BALANCE, BEGINNING</b>	<b>23,543</b>	<b>9,608</b>	<b>1,930</b>	<b>1,930</b>	<b>-</b>	<b>1,930</b>	<b>1,189</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 9,607</b>	<b>\$ 1,930</b>	<b>\$ 1,930</b>	<b>\$ 1,904</b>	<b>\$ (715)</b>	<b>\$ 1,189</b>	<b>\$ 341</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Modified Tentative 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
<b>REVENUES</b>							
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)
<b>TOTAL REVENUES</b>	<b>2,767</b>	<b>2,793</b>	<b>2,783</b>	<b>2,792</b>	<b>-</b>	<b>2,792</b>	<b>2,783</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Tax Collector	55	56	58	56	-	56	58
<b>Total Administrative</b>	<b>55</b>	<b>56</b>	<b>58</b>	<b>56</b>	<b>-</b>	<b>56</b>	<b>58</b>
<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
<b>Total Gatehouse</b>	<b>1,425</b>	<b>9,440</b>	<b>2,725</b>	<b>3,222</b>	<b>644</b>	<b>3,866</b>	<b>2,725</b>
<b>TOTAL EXPENDITURES</b>	<b>1,480</b>	<b>9,496</b>	<b>2,783</b>	<b>3,278</b>	<b>644</b>	<b>3,922</b>	<b>2,783</b>
Excess (deficiency) of revenues Over (under) expenditures	1,287	(6,703)	-	(486)	(644)	(1,130)	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	1,287	(6,703)	-	(486)	(644)	(1,130)	-
<b>FUND BALANCE, BEGINNING</b>	<b>7,448</b>	<b>8,734</b>	<b>2,032</b>	<b>2,032</b>	<b>-</b>	<b>2,032</b>	<b>902</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 8,735</b>	<b>\$ 2,032</b>	<b>\$ 2,032</b>	<b>\$ 1,546</b>	<b>\$ (644)</b>	<b>\$ 902</b>	<b>\$ 902</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Approved Tentative 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
<b>REVENUES</b>							
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)
<b>TOTAL REVENUES</b>	<b>3,689</b>	<b>3,690</b>	<b>3,677</b>	<b>3,689</b>	<b>-</b>	<b>3,689</b>	<b>3,677</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Tax Collector	74	74	77	74	-	74	77
<b>Total Administrative</b>	<b>74</b>	<b>74</b>	<b>77</b>	<b>74</b>	<b>-</b>	<b>74</b>	<b>77</b>
<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
<b>Total Gatehouse</b>	<b>849</b>	<b>1,636</b>	<b>3,625</b>	<b>1,957</b>	<b>391</b>	<b>2,348</b>	<b>3,625</b>
<b>TOTAL EXPENDITURES</b>	<b>923</b>	<b>1,710</b>	<b>3,702</b>	<b>2,031</b>	<b>391</b>	<b>2,422</b>	<b>3,702</b>
Excess (deficiency) of revenues Over (under) expenditures	2,766	1,980	(25)	1,658	(391)	1,267	(25)
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	(25)	-	-	-	(25)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(25)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(25)</b>
Net change in fund balance	2,766	1,980	(25)	1,658	(391)	1,267	(25)
<b>FUND BALANCE, BEGINNING</b>	<b>4,762</b>	<b>7,528</b>	<b>9,508</b>	<b>9,508</b>	<b>-</b>	<b>9,508</b>	<b>10,775</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 7,528</b>	<b>\$ 9,508</b>	<b>\$ 9,483</b>	<b>\$ 11,166</b>	<b>\$ (391)</b>	<b>\$ 10,775</b>	<b>\$ 10,750</b>

## Community Development District

**Exhibit "B"**  
Allocation of Reserves

	<b>002 Devonshire</b>	<b>003 Estuary</b>	<b>004 Enclave</b>	<b>005 Parkview</b>	<b>006 Retreat</b>
<b><u>AVAILABLE FUNDS</u></b>					
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
<b>Total Funds Available (Estimated) - 9/30/2024</b>	<b>15,808</b>	<b>15,325</b>	<b>441</b>	<b>1,002</b>	<b>12,250</b>

**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
<b>Total Reserves-Gate</b>		<b>2,700</b>	<b>12,000</b>	<b>300</b>	<b>1,002</b>	<b>7,800</b>
Subtotal		<b>3,466</b>	<b>12,800</b>	<b>441</b>	<b>1,002</b>	<b>8,413</b>
<b>Total Allocation of Available Funds</b>		<b>3,466</b>	<b>12,800</b>	<b>441</b>	<b>1,002</b>	<b>8,413</b>

<b>Total Unassigned (undesignated) Fund Balance</b>	<b>\$ 12,342</b>	<b>\$ 2,525</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,837</b>
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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 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**

**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	\$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	\$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	\$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	\$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	\$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	\$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	\$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		\$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		\$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	\$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	\$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	\$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	\$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	\$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		\$174	\$174	0%	\$2,880	\$2,880	0.0%	8	22
																						333	1,245		

# **RESOLUTION 2023-04**

## **A RESOLUTION OF THE ARBOR GREENE COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS OF THE DISTRICT AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024, AND REFERENCING THE MAINTENANCE AND BENEFIT SPECIAL ASSESSMENTS TO BE LEVIED BY THE DISTRICT FOR SAID FISCAL YEAR**

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2023, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget and any proposed long-term financial plan or program of the District for future operations (the "Proposed Budget") the District did file a copy of the Proposed Budget with the general purpose local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, on May 16, 2023, the Board set August 15, 2023, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a) Florida Statutes; and

WHEREAS, Section 190.008(2)(a), Florida Statutes requires that, prior to October 1 of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing Fiscal Year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing Fiscal Year; and

WHEREAS, the District Manager has prepared a Proposed Budget on a Cash Flow Budget basis, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the Fiscal Year; and

WHEREAS, Section 190.021, Florida Statutes provides that the Annual Appropriation Resolution shall also fix the Maintenance Special Assessments and Benefit Special Assessments upon each piece of property within the boundaries of the District benefited, specifically and peculiarly, by the maintenance and/or capital improvement programs of the District, such levy representing the amount of District assessments necessary to provide for payment during the ensuing budget year of all properly authorized expenditures to be incurred by the District, including principal and interest of special revenue, capital improvement and/or benefit assessment bonds, in order for the District to exercise its various general and special powers to implement its single and specialized infrastructure provision purpose; and

WHEREAS, the Board of Supervisors of the Arbor Greene Community Development District finds and determines that the non-ad valorem special assessments it imposes and levies by this Resolution for maintenance on the parcels of property involved will constitute a mechanism by which the property owners lawfully and validly will reimburse the District for those certain special and peculiar benefits the

District has determined are received by, and flow to, the parcels of property from the systems, facilities and services being provided, and that the special and peculiar benefits are apportioned in a manner that is fair and reasonable in accordance with applicable assessment methodology and related case law; and

WHEREAS, the Chair of the Board of Supervisors may designate the District Manager or other person to certify the non-ad valorem assessment roll to the Tax Collector in and for Hillsborough County political subdivision on compatible electronic medium tied to the property identification number no later than 31 August 2023 so that the Tax Collector may merge that roll with others into the collection roll from which the November tax notice is to be printed and mailed; and

WHEREAS, the proceeds from the collections of these imposed and levied non-ad valorem assessments shall be paid to the Arbor Greene Community Development District; and

WHEREAS, the Tax Collector, under the direct supervision of the Florida Department of Revenue performs the state work in preparing, mailing out, collecting and enforcing against delinquency the non-ad valorem assessments of the District using the Uniform Collection Methodology for non-ad valorem assessments

WHEREAS, if the Property Appraiser and the Tax Collector have adopted a different technological procedure for certifying and merging the rolls, then that procedure must be worked out and negotiated with Board approval through the auspices of the District Manager before there are any deviations from the provisions of Section 197.3632, Fla. Stat., and Rule 12D-18, Florida Administrative Code.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF  
SUPERVISORS OF THE ARBOR GREENE COMMUNITY  
DEVELOPMENT DISTRICT;**

**Section 1.** The provisions of the whereas clauses are true and correct and are incorporated herein as dispositive.

**Section 2. Budget**

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Treasurer and the office of the Recording Secretary, and is hereby attached to this resolution, and hereby approves certain amendments thereto, as shown in Section 3 below.
- b. That the District Manager's Proposed Budget, as amended by the Board, is adopted hereby in accordance with the provisions of Section 190.008(2)(a), Florida Statutes and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be revised subsequently as deemed necessary by the District Manager to reflect actual revenues and expenditures for the Fiscal Year 2023 and/or revised projections for Fiscal Year 2024.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Treasurer and the District Recording Secretary and identified as "The Budget for the Arbor Greene Community Development District for the Fiscal Year Ending September 30, 2024, as Adopted by the Board of Supervisors on August 15, 2023".

**Section 3. Appropriations**

That there be, and hereby is appropriated out of the revenues of the Arbor Greene Community Development District, for the Fiscal Year beginning October 1, 2023, and ending September 30, 2024 the sum of \_\_\_\_\_ (\$\_\_\_\_\_) to be raised by the applicable imposition and levy by the Board of applicable non-ad valorem special assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$
DEBT SERVICE FUND	\$
CAPITAL PROJECTS FUND	\$
ENTERPRISE FUNDS	\$
<hr/>	
Total All Funds	\$

#### **Section 4. Supplemental Appropriations**

The Board may authorize by resolution supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget account to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpended balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred, previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the applicable department director and the District Manager or Treasurer. The District Manager or Treasurer must establish administrative procedures, which require information on the request forms proving that such transfer requests comply with this section.

#### **Section 5. Maintenance Special Assessment Levy: Fixed and Referenced and to be Levied by the Board**

- a. That the Fiscal Year 2024 Maintenance Special Assessment Levy (the "Assessment Levy") for the assessment upon all the property within the boundaries of the District based upon the special and peculiar benefit received and further based upon reasonable and fair apportionment of the special benefit, shall be in accordance with the attached Exhibit A, which levy represents the

amount of District assessments necessary to provide for payment during the aforementioned budget year of all properly authorized expenditures to be incurred by the District, including principal and interest of special revenue, capital improvement and/or benefit assessment bonds. Said Assessment Levy shall be distributed as follows:

General Fund O & M	\$ [See Assessment Levy Resolution 2023-05]
Debt Service Fund	\$ [See Assessment Levy Resolution 2023-05]

- b. The designee of the Chair of the Board of Supervisors of the Arbor Greene Community Development District shall be the Manager or the Treasurer of the District designed to certify the non-ad valorem assessment roll to the Tax Collector in and for the Hillsborough County political subdivision, in accordance with applicable provisions of State law (Chapters 170, 190 and 197, Fla. Stat.) and applicable rules (Rule 12D-18, Florida Administrative Code) which shall include not only the maintenance special assessment levy but also the total for the debt service levy, as required by and pursuant to law.

Introduced, considered favorably, and adopted this 15<sup>th</sup> day of August, 2023.

Arbor Greene Community Development District

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Steve Eckhardt  
Chairman

Attest:

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Mark Vega  
Secretary

## **RESOLUTION 2023-05**

### **A RESOLUTION LEVYING AND IMPOSING A NON AD VALOREM MAINTENANCE SPECIAL ASSESSMENT FOR THE ARBOR GREENE COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2024**

#### *Preamble*

WHEREAS, certain improvements existing within the Arbor Greene Community Development District (the “District”) and certain costs of operation, repairs and maintenance are being incurred; and

WHEREAS, the Board of Supervisors of the Arbor Greene Community Development District find that the District's total General Fund operation assessments, taking into consideration other revenue sources during Fiscal Year 2024, will amount to (\$\_\_\_\_\_ ) and

WHEREAS, the Board of Supervisors of the Arbor Greene Community Development District finds the District’s Debt Service Fund Assessment during Fiscal Year 2024 will amount to (\$\_\_\_\_\_); and

WHEREAS, the Board of Supervisors of the Arbor Greene Community Development District finds that the Debt Service Fund relates to systems and facilities which provide special benefits peculiar to certain property within the District based on the applicable assessment methodology; and

WHEREAS, the Board of Supervisors of the Arbor Greene Community Development District finds that the non-ad valorem special assessments it levies and imposes by this resolution for maintenance on the parcels of property involved will reimburse the District for certain special and peculiar benefits received by the property flowing from the maintenance of the systems, facilities and services apportioned in a manner that is fair and reasonable, in accordance with the applicable assessment methodology; and

WHEREAS, the District Board understands that this resolution levies only the maintenance assessments for 2024, the Chair of the District, or the designee of the District Manager, shall certify a total non-ad valorem assessment roll in a timely manner to the Tax Collector in and for Hillsborough County for collection to include all assessments levied and

approved by the District on the property including those for debt service as well as for special maintenance assessments.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD  
OF SUPERVISORS OF THE ARBOR GREENE  
COMMUNITY DEVELOPMENT DISTRICT OF  
HILLSBOROUGH COUNTY, FLORIDA;**

Section 1. All the whereas clauses are incorporated herein and are dispositive.

Section 2. A special assessment for maintenance as provided for in Chapters 190.021(3), Florida Statutes, (hereinafter referred to as assessment) is hereby levied on the platted lots within the District.

Section 3. That the collection and enforcement of the aforesaid assessments on platted lots shall be by the Tax Collector serving as agent of the State of Florida in Hillsborough County (Tax Collector) and shall be at the same time and in like manner as ad valorem taxes and subject to all ad valorem tax collection and enforcement procedures which attend the use of the official annual tax notice.

Section 4. The levy and imposition of the maintenance special assessments on platted lots included in the District will be combined with the debt service non-ad valorem assessments which were levied and certified as a total amount on the non-ad valorem assessment roll to the Hillsborough County Tax Collector by the designee of the Chair of the Board on compatible medium no later than 31 August 2023, which shall then be collected by the Tax Collector on the tax notice along with other non-ad valorem assessments from other local governments and with all applicable property taxes to each platted parcel of property.

Section 5. The proceeds therefrom shall be paid to the Arbor Greene Community Development District.

Section 6. The Chair of the Board of the Arbor Greene Community Development District designates the District Manager to perform the certification duties.

Section 7. Be it further resolved, that a copy of this Resolution be transmitted to the proper public officials so that its purpose and effect may be carried out in accordance with law.

PASSED AND ADOPTED this 15<sup>th</sup> day of August, 2023, by the Board of Supervisors of the Arbor Greene Community Development District, Hillsborough County, Florida.

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Mark Vega  
Secretary

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Steve Eckhardt  
Chairman

**MINUTES OF MEETING  
ARBOR GREENE  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Arbor Greene Community Development District was held on Tuesday, July 18, 2023 at 6:30 p.m. in the Gathering Room, Arbor Greene Community Center, 18000 Arbor Greene Drive, Tampa, Florida.

Present and constituting a quorum were:

Steve Eckhardt	Chairman
Michael S. Candella	Vice Chairman (via phone)
Michael V. Candella	Supervisor
Scott Derby	Supervisor
Matt Dykeman	Supervisor

Also present were:

Mark Vega	District Manager
Jason von Merveldt	Community Manager

*The following is a summary of the discussions and actions taken.*

**FIRST ORDER OF BUSINESS**

**Call to Order**

**A. Roll Call**

Mr. Vega called the meeting to order, and a quorum was established.

On MOTION by Mr. Eckhardt, seconded by Mr. Derby, with all in favor, to have Mr. Michael S. Candella join telephonically was approved. 4-0

**SECOND ORDER OF BUSINESS**

**Public Comments (Limited to 3 Minutes)**

None.

**THIRD ORDER OF BUSINESS**

**Consent Agenda**

- A. Acceptance of Minutes of the June 20, 2023 Meeting**
- B. Acceptance of June 2023 Financial Report**
- C. Ratification of Tree Work Invoice in the Amount of \$23,635.00 for Damages Causing Landscape Work**
- D. National Pollutant Discharge Elimination System “NPDES” Monthly Meeting Discussion**

On MOTION by Mr. Eckhardt, seconded by Mr. Derby, with all in favor, the consent agenda was approved. 5-0

**FOURTH ORDER OF BUSINESS**

**Reports**

**A. District Engineer's Report**

None.

**B. District Manager's Report**

Mr. Vega reminded the Board that the August meeting will be the budget public hearing.

**C. Community Manager's Report**

**i. Discussion and Decision Opportunities**

Mr. Von Merveldt is waiting for a new food truck agreement.

**ii. General Updates**

This item was discussed at the workshop.

**iii. Events and Revenue Update**

This item was discussed at the workshop.

**FIFTH ORDER OF BUSINESS**

**Old Business, New Business and Supervisor Requests**

Mr. Derby questioned the status of the new agreement with the gate.

Mr. Dykeman questioned the status of the HOA rental questions. He also questioned if all the tree trimmings were complete. Mr. Dykeman reported that the enclave monument is damaged on the corner. Mr. Candella added to the tree discussion.

Mr. Eckhardt questioned the road flooding on Arbor Haven.

**SIXTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Eckhardt seconded by Mr. Michael V. Candella, with all in favor, the meeting was adjourned at 7:08 p.m.  
5-0

\_\_\_\_\_  
Mark Vega  
Secretary