

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
AMENDED BUDGETS (GENERAL FUNDS 001 & 101)
FISCAL YEAR 2016**

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AMENDED BUDGETS (GENERAL FUNDS 001 & 101)
FISCAL YEAR 2016**

	Actual	Original Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Final Budget
REVENUES					
Assessment levy - net	\$ 1,926,213	\$ 1,933,479	\$ 7,266	\$ -	\$ 1,933,479
Interest	817	1,500	683	(683)	817
Miscellaneous	102,454	10,000	(92,454)	92,454	102,454
Total revenues	<u>2,029,484</u>	<u>1,944,979</u>	<u>(84,505)</u>	<u>91,771</u>	<u>2,036,750</u>
EXPENDITURES					
Administrative					
Supervisors	16,794	19,377	2,583	-	19,377
Engineering	36,138	18,750	(17,388)	-	18,750
Legal	8,049	7,500	(549)	-	7,500
Audit	13,200	18,000	4,800	-	18,000
Management	42,000	42,000	-	-	42,000
Accounting & payroll	16,799	16,799	-	-	16,799
Computer services	5,503	5,040	(463)	-	5,040
Assessment roll preparation* ¹	8,476	8,476	-	-	8,476
Telephone	950	950	-	-	950
Postage & reproduction	1,786	1,350	(436)	-	1,350
Printing & binding	4,918	4,918	-	-	4,918
Legal notices and communications	1,173	2,250	1,077	-	2,250
Office supplies	189	150	(39)	-	150
Subscriptions & memberships	263	263	-	-	263
Insurance* ¹	19,358	20,076	718	-	20,076
Miscellaneous (bank fees)	7,826	6,750	(1,076)	-	6,750
Total administrative	<u>183,422</u>	<u>172,649</u>	<u>(10,773)</u>	<u>-</u>	<u>172,649</u>
Field management					
Other contractual	37,799	37,799	-	-	37,799
Total field management services	<u>37,799</u>	<u>37,799</u>	<u>-</u>	<u>-</u>	<u>37,799</u>
Water management					
NPDES program	10,973	8,862	(2,111)	-	8,862
Other contractual services: Lake (BS)	136,395	126,595	(9,800)	-	126,595
Other contractual services: Lake (BC)	36,143	35,845	(298)	-	35,845
Other contractual services: wetlands	24,073	19,433	(4,640)	-	19,433
Other contractual services: culverts/drains	10,090	12,660	2,570	-	12,660
Other contractual services: lake health	-	15,825	15,825	-	15,825
Aquascaping* ¹	-	31,650	31,650	-	31,650
Capital outlay	75,532	9,495	(66,037)	-	9,495
Repairs and Maintenance (Aerators)	4,420	6,330	1,910	-	6,330
Total water management services	<u>301,132</u>	<u>266,695</u>	<u>(34,437)</u>	<u>-</u>	<u>266,695</u>

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AMENDED BUDGETS (GENERAL FUNDS 001 & 101)
FISCAL YEAR 2016**

	Actual	Original Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Final Budget
Street lighting					
Personnel services	-	15,000	15,000	-	15,000
Electricity	48,755	45,000	(3,755)	-	45,000
Equipment	47,879	17,500	(30,379)	-	17,500
Total street lighting services	<u>96,634</u>	<u>77,500</u>	<u>(19,134)</u>	<u>-</u>	<u>77,500</u>
Landscaping					
Supervisor	97,410	98,487	1,077	-	98,487
Personnel services	725,821	800,000	74,179	-	800,000
Capital outlay	32,053	45,000	12,947	-	45,000
Rentals & leases	13,515	-	(13,515)	-	-
Fuel	14,739	30,000	15,261	-	30,000
Repairs and maintenance (parts)	45,063	32,500	(12,563)	-	32,500
Insurance* ¹	13,099	14,065	966	-	14,065
Minor operating equipment	12,446	15,000	2,554	-	15,000
Horticulture dumpster	25,255	22,000	(3,255)	-	22,000
Miscellaneous equipment	2,761	-	(2,761)	-	-
Employee uniforms	17,427	14,000	(3,427)	-	14,000
Chemicals	41,649	55,000	13,351	-	55,000
Flower program* ²	53,743	65,000	11,257	-	65,000
Mulch program* ²	42,356	65,000	22,644	-	65,000
Plant replacement program* ²	17,415	65,000	47,585	-	65,000
Other contractual - tree trimming* ¹	8,700	12,660	3,960	-	12,660
Contingencies	2,000	-	(2,000)	100,000	100,000
Fountain maintenance	13,463	10,000	(3,463)	-	10,000
Office operations	27,025	20,000	(7,025)	-	20,000
Monument maintenance	9,120	7,500	(1,620)	-	7,500
Total landscaping services	<u>1,215,060</u>	<u>1,371,212</u>	<u>156,152</u>	<u>100,000</u>	<u>1,471,212</u>
Roadway					
Personnel	9,542	7,580	(1,962)	-	7,580
Fuel	2,746	1,899	(847)	-	1,899
Repairs and maintenance - parts	3,915	3,165	(750)	-	3,165
Insurance	90	30	(60)	-	30
Total roadway services	<u>16,293</u>	<u>12,674</u>	<u>(3,619)</u>	<u>-</u>	<u>12,674</u>

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
AMENDED BUDGETS (GENERAL FUNDS 001 & 101)
FISCAL YEAR 2016**

	Actual	Original Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Final Budget
Parks & recreation					
Utilities	6,338	4,600	(1,738)	-	4,600
Operating supplies	-	1,000	1,000	-	1,000
Total parks & recreation	<u>6,338</u>	<u>5,600</u>	<u>(738)</u>	<u>-</u>	<u>5,600</u>
Other fees & charges					
Property appraiser	3,503	3,600	97	-	3,600
Tax collector	4,979	5,400	421	-	5,400
Total other fees & charges	<u>8,482</u>	<u>9,000</u>	<u>518</u>	<u>-</u>	<u>9,000</u>
Total expenditures	<u>1,865,160</u>	<u>1,953,129</u>	<u>87,969</u>	<u>100,000</u>	<u>2,053,129</u>
Excess/(deficiency) of revenues over/(under) expenditures	164,324	(8,150)	(172,474)	(8,229)	(16,379)
OTHER FINANCING SOURCES/(USES)					
Transfer in	8,158	-	(8,158)	-	-
Total other financing sources/(uses)	<u>8,158</u>	<u>-</u>	<u>(8,158)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	172,482	(8,150)	(180,632)	(8,229)	(16,379)
Fund balances - beginning	365,994	368,261			365,994
Fund Balances - ending	<u>\$ 538,476</u>	<u>\$ 360,111</u>			<u>\$ 349,615</u>

*1 Typically an annual expense.

*2 Typically a seasonal expense.

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 AMENDED BUDGET
FISCAL YEAR 2016**

	Actual	Original Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Final Budget
REVENUES					
Assessment levy - net	\$ 1,543,615	\$ 1,549,681	\$ 6,066	\$ -	\$ 1,549,681
Interest	721	1,211	490	(490)	721
Miscellaneous	83,395	8,072	(75,323)	75,323	83,395
Total revenue	<u>1,627,731</u>	<u>1,558,964</u>	<u>(68,767)</u>	<u>74,833</u>	<u>1,633,797</u>
EXPENDITURES					
Administration services					
Supervisors	8,397	9,689	1,292	-	9,689
Engineering	29,261	15,182	(14,079)	-	15,182
Legal	6,517	6,073	(444)	-	6,073
Audit	6,600	9,000	2,400	-	9,000
Management	34,007	34,007	-	-	34,007
Accounting & payroll	13,602	13,602	-	-	13,602
Computer services	4,456	4,081	(375)	-	4,081
Assessment roll preparation* ¹	6,863	6,863	-	-	6,863
Telephone	769	769	-	-	769
Postage & reproduction	1,446	1,093	(353)	-	1,093
Printing & binding	3,982	3,982	-	-	3,982
Legal notices and communications	950	1,822	872	-	1,822
Office supplies	153	121	(32)	-	121
Subscriptions & memberships	213	213	-	-	213
Insurance* ¹	9,679	10,038	359	-	10,038
Miscellaneous (bank fees)	5,908	5,465	(443)	-	5,465
Total administration services	<u>132,803</u>	<u>122,000</u>	<u>(10,803)</u>	<u>-</u>	<u>122,000</u>
Field management					
Other contractual services	30,606	30,606	-	-	30,606
Total field management services	<u>30,606</u>	<u>30,606</u>	<u>-</u>	<u>-</u>	<u>30,606</u>
Water management					
NPDES program	8,885	7,176	(1,709)	-	7,176
Other contractual services: Lake (BS)	110,435	102,504	(7,931)	-	102,504
Other contractual services: Lake (BC)	29,265	29,024	(241)	-	29,024
Other contractual services: wetlands	19,492	15,735	(3,757)	-	15,735
Other contractual service: culverts/drains	8,170	10,251	2,081	-	10,251
Other contractual services: lake health	-	12,814	12,814	-	12,814
Aquascaping* ¹	-	25,627	25,627	-	25,627
Capital outlay	60,491	7,688	(52,803)	-	7,688
Contingencies	3,506	-	(3,506)	-	-
Repairs and Maintenance (Aerators)	3,579	5,125	1,546	-	5,125
Total water management services	<u>243,823</u>	<u>215,944</u>	<u>(27,879)</u>	<u>-</u>	<u>215,944</u>

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 AMENDED BUDGET
FISCAL YEAR 2016**

	Actual	Original Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Final Budget
Street lighting					
Personnel services	-	12,146	12,146	-	12,146
Electricity	39,457	36,437	(3,020)	-	36,437
Equipment	38,768	14,170	(24,598)	-	14,170
Total street lighting services	<u>78,225</u>	<u>62,753</u>	<u>(15,472)</u>	<u>-</u>	<u>62,753</u>
Landscaping					
Supervisor	78,871	79,745	874	-	79,745
Personnel	587,689	647,760	60,071	-	647,760
Capital outlay	25,953	36,437	10,484	-	36,437
Rental & leases	10,943	-	(10,943)	-	-
Fuel	11,738	24,291	12,553	-	24,291
Repairs & maintenance (parts)	36,618	26,315	(10,303)	-	26,315
Insurance* ¹	10,606	11,388	782	-	11,388
Minor operating equipment	10,035	12,146	2,111	-	12,146
Horticultural dumpster	20,449	17,813	(2,636)	-	17,813
Miscellaneous equipment	2,236	-	(2,236)	-	-
Employee uniforms	14,111	11,336	(2,775)	-	11,336
Chemicals	33,770	44,534	10,764	-	44,534
Flower program* ²	43,469	52,631	9,162	-	52,631
Mulch program* ²	34,276	52,631	18,355	-	52,631
Plant replacement program* ²	14,101	52,631	38,530	-	52,631
Other contractual - tree trimming* ¹	7,044	10,251	3,207	-	10,251
Contingencies	1,619	-	(1,619)	80,972	80,972
Fountain maintenance	10,901	8,097	(2,804)	-	8,097
Office operations	21,842	16,194	(5,648)	-	16,194
Monument maintenance	7,384	6,073	(1,311)	-	6,073
Total landscaping services	<u>983,655</u>	<u>1,110,273</u>	<u>126,618</u>	<u>80,972</u>	<u>1,191,245</u>
Roadway services					
Personnel	7,732	6,138	(1,594)	-	6,138
Fuel	2,349	1,538	(811)	-	1,538
Repairs & maintenance - parts	3,170	2,563	(607)	-	2,563
Insurance	73	24	(49)	-	24
Total roadway services	<u>13,324</u>	<u>10,263</u>	<u>(3,061)</u>	<u>-</u>	<u>10,263</u>

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 AMENDED BUDGET
FISCAL YEAR 2016**

	Actual	Original Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Final Budget
Parks & recreation					
Utilities	5,962	4,324	(1,638)	-	4,324
Operating supplies	-	940	940	-	940
Total parks & recreation	<u>5,962</u>	<u>5,264</u>	<u>(698)</u>	<u>-</u>	<u>5,264</u>
Other fees & charges					
Property appraiser	3,277	3,384	107	-	3,384
Tax collector	4,680	5,076	396	-	5,076
Total other fees & charges	<u>7,957</u>	<u>8,460</u>	<u>503</u>	<u>-</u>	<u>8,460</u>
Total expenditures	<u>1,496,355</u>	<u>1,565,563</u>	<u>69,208</u>	<u>80,972</u>	<u>1,646,535</u>
Excess/(deficiency) of revenues over/(under) expenditures	131,376	(6,599)	(137,975)	(6,139)	(12,738)
OTHER FINANCING SOURCES/(USES)					
Transfer in	6,064	-	(6,064)	-	-
Total other financing sources/(uses)	<u>6,064</u>	<u>-</u>	<u>(6,064)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	137,440	(6,599)	(144,039)	(6,139)	(12,738)
Fund balances - beginning	318,403	321,522			318,403
Fund balances - ending	<u>\$ 455,843</u>	<u>\$ 314,923</u>			<u>\$ 305,665</u>

*1 Typically an annual expense.

*2 Typically a periodic expense billed by Pelican Marsh.

*3 Typically a seasonal expense.

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 AMENDED BUDGET
FISCAL YEAR 2016**

	Actual	Original Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Final Budget
REVENUES					
Assessment levy - net	\$ 382,598	\$ 383,813	\$ 1,215	\$ -	\$ 383,813
Interest	96	291	195	(195)	96
Miscellaneous	19,059	1,928	(17,131)	17,131	19,059
Total revenues	<u>401,753</u>	<u>386,032</u>	<u>(15,721)</u>	<u>16,936</u>	<u>402,968</u>
EXPENDITURES					
Administration services					
Supervisors	8,397	9,689	1,292	-	9,689
Engineering	6,877	3,568	(3,309)	-	3,568
Legal	1,532	1,427	(105)	-	1,427
Audit	6,600	9,000	2,400	-	9,000
Management	7,993	7,993	-	-	7,993
Accounting & payroll	3,197	3,197	-	-	3,197
Computer services	1,047	959	(88)	-	959
Assessment roll preparation* ¹	1,613	1,613	-	-	1,613
Telephone	181	181	-	-	181
Postage & reproduction	340	257	(83)	-	257
Printing & binding	936	936	-	-	936
Legal notices and communications	223	428	205	-	428
Office supplies	36	29	(7)	-	29
Subscriptions & memberships	50	50	-	-	50
Insurance* ¹	9,679	10,038	359	-	10,038
Miscellaneous (bank fees)	1,918	1,285	(633)	-	1,285
Total administration services	<u>50,619</u>	<u>50,650</u>	<u>31</u>	<u>-</u>	<u>50,650</u>
Field management fees					
Other contractual	7,193	7,193	-	-	7,193
Total field management	<u>7,193</u>	<u>7,193</u>	<u>-</u>	<u>-</u>	<u>7,193</u>
Water management					
NPDES program	2,088	1,686	(402)	-	1,686
Other contractual services: Lake (BS)	25,960	24,091	(1,869)	-	24,091
Other contractual services: Lake (BC)	6,878	6,821	(57)	-	6,821
Other contractual services: wetlands	4,581	3,698	(883)	-	3,698
Other contractual service: culverts/drains	1,920	2,409	489	-	2,409
Other contractual services: lake health	-	3,011	3,011	-	3,011
Aquascaping* ¹	-	6,023	6,023	-	6,023
Capital outlay	15,041	1,807	(13,234)	-	1,807
Repairs and Maintenance (Aerators)	841	1,205	364	-	1,205
Total water management	<u>57,309</u>	<u>50,751</u>	<u>(6,558)</u>	<u>-</u>	<u>50,751</u>

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 AMENDED BUDGET
FISCAL YEAR 2016**

	Actual	Original Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Final Budget
Street lighting					
Personnel services	-	2,855	2,855	-	2,855
Electricity	9,298	8,564	(734)	-	8,564
Equipment	9,111	3,330	(5,781)	-	3,330
Total street lighting	<u>18,409</u>	<u>14,749</u>	<u>(3,660)</u>	<u>-</u>	<u>14,749</u>
Landscape services					
Supervisor	18,539	18,742	203	-	18,742
Personnel services	138,132	152,240	14,108	-	152,240
Capital outlay	6,100	8,564	2,464	-	8,564
Rentals & leases	2,572	-	(2,572)	-	-
Fuel	3,001	5,709	2,708	-	5,709
Repairs and maintenance (parts)	8,445	6,185	(2,260)	-	6,185
Insurance* ¹	2,493	2,677	184	-	2,677
Minor operating equipment	2,411	2,855	444	-	2,855
Horticulture dumpster	4,806	4,187	(619)	-	4,187
Miscellaneous equipment	525	-	(525)	-	-
Employee uniforms	3,316	2,664	(652)	-	2,664
Chemicals	7,879	10,467	2,588	-	10,467
Flower program* ²	10,274	12,370	2,096	-	12,370
Mulch program* ²	8,080	12,370	4,290	-	12,370
Plant replacement program* ²	3,314	12,370	9,056	-	12,370
Other contractual - tree trimming* ¹	1,656	2,409	753	-	2,409
Contingencies	381	-	(381)	19,028	19,028
Fountain maintenance	2,562	1,903	(659)	-	1,903
Office operations	5,183	3,806	(1,377)	-	3,806
Monument maintenance	1,736	1,427	(309)	-	1,427
Total landscape services	<u>231,405</u>	<u>260,945</u>	<u>29,540</u>	<u>19,028</u>	<u>279,973</u>
Roadway services					
Personnel	1,810	1,442	(368)	-	1,442
Fuel	397	361	(36)	-	361
Repairs and maintenance - parts	745	602	(143)	-	602
Insurance	17	6	(11)	-	6
Total roadway services	<u>2,969</u>	<u>2,411</u>	<u>(558)</u>	<u>-</u>	<u>2,411</u>

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 AMENDED BUDGET
FISCAL YEAR 2016**

	Actual	Original Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	Final Budget
Parks & recreation					
Utilities	376	276	(100)	-	276
Operating supplies	-	60	60	-	60
Total parks and recreation	<u>376</u>	<u>336</u>	<u>(40)</u>	<u>-</u>	<u>336</u>
Other fees & charges					
Property appraiser	226	216	(10)	-	216
Tax collector	299	324	25	-	324
Total other fees & charges	<u>525</u>	<u>540</u>	<u>15</u>	<u>-</u>	<u>540</u>
Total expenditures	<u>368,805</u>	<u>387,575</u>	<u>18,770</u>	<u>19,028</u>	<u>406,603</u>
Excess/(deficiency) of revenues over/(under) expenditures	32,948	(1,543)	(34,491)	(2,092)	(3,635)
OTHER FINANCING SOURCES/(USES)					
Transfer in (from uninsurable assets)	2,094	-	(2,094)	-	-
Total other financing sources/(uses)	<u>2,094</u>	<u>-</u>	<u>(2,094)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	35,042	(1,543)	(36,585)	(2,092)	(3,635)
Fund balances - beginning	47,591	46,735			47,591
Fund balances - ending	<u>\$ 82,633</u>	<u>\$ 45,192</u>			<u>\$ 43,956</u>

*1 Typically an annual expense.

*2 Typically a periodic expense billed by Pelican Marsh.

*2 Typically a seasonal expense.