

**BAYSIDE
IMPROVEMENT
AND
BAY CREEK
COMMUNITY DEVELOPMENT
DISTRICTS**

**JOINT BUDGET WORKSHOP
AGENDA**

July 20, 2018

**Bayside Improvement and Bay Creek
Community Development Districts
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone (561) 571-0010•Toll-free (877) 276-0889•Fax (561) 571-0013**

July 13, 2018

<p><u>ATTENDEES:</u> Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.</p>

Boards of Supervisors
Bayside Improvement and Bay Creek Community Development Districts

Dear Board Members:

A Joint Budget Workshop of the Boards of Supervisors of the Bayside Improvement Community Development District and Bay Creek Community Development District will be held on Friday, July 20, 2018 at 9:00 a.m., at the Pelican Landing Community Center, 24501 Walden Center Drive, Bonita Springs, Florida 34134. The agenda is as follows:

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Public Comments: *Agenda Items*
5. Fiscal Year 2018/2019 Joint Proposed Budget
6. UPCOMING MEETING DATES
 - A. July 23, 2018 at 2:00 P.M.
 - B. August 27, 2018 at 2:00 P.M. (Budget Public Hearing)
7. Supervisors' Requests
8. Public Comments: *Non-Agenda Items*
9. Adjournment

Should you have any questions, please contact me directly at 239-464-7114.

Sincerely,



Chesley E. Adams, Jr.
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE:

CALL IN NUMBER: 1-888-354-0094

CONFERENCE ID: 8593810

**BAYSIDE IMPROVEMENT AND
BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

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**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
PROPOSED BUDGET
FISCAL YEAR 2019
UPDATED MAY 15, 2018**

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
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**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
FISCAL YEAR 2019**

	Fiscal Year 2018				Proposed Budget FY 2019	% Change Projected '18 Proposed '19
	Adopted Budget FY 2018	Actual through 3/31/18	Projected through 9/30/18	Total Revenues & Expenditures		
REVENUES						
Assessment levy: on-roll - gross	\$ 2,008,887				\$ 2,049,176	
Allowable discounts (3%)*	(60,267)				(61,475)	
Assessment levy: on-roll - net	1,948,620	\$ 1,859,849	\$ 88,775	\$ 1,948,624	1,987,701	2%
Interest	1,500	274	1,228	1,502	1,500	0%
Street sweeping	10,000	-	10,000	10,000	10,000	0%
Miscellaneous	10,000	-	-	-	-	N/A
Total revenues	1,970,120	1,860,123	100,003	1,960,126	1,999,201	2%
EXPENDITURES						
Professional fees						
Supervisors	19,377	8,074	11,303	19,377	19,377	0%
Engineering	18,750	18,173	5,000	23,173	18,750	-19%
Legal	7,500	2,417	3,000	5,417	7,500	38%
Audit	18,000	750	17,250	18,000	18,000	0%
Management	42,000	21,000	21,000	42,000	42,000	0%
Accounting & payroll	16,799	8,399	8,400	16,799	16,799	0%
Computer services	5,040	2,520	2,520	5,040	5,040	0%
Assessment roll preparation	8,476	8,476	-	8,476	8,476	0%
Telephone	950	475	475	950	950	0%
Postage & reproduction	1,350	723	627	1,350	1,350	0%
Printing and binding	4,918	2,459	2,459	4,918	4,918	0%
Legal Notices and Communications	2,250	502	1,748	2,250	2,250	0%
Office supplies	150	124	26	150	150	0%
Subscriptions and memberships	263	263	-	263	263	0%
Insurance	15,941	15,182	-	15,182	15,941	5%
Miscellaneous (bank fees)	6,750	3,001	3,749	6,750	6,750	0%
Total professional fees	168,514	92,538	77,558	170,095	168,514	-1%
Field management						
Other contractual	37,799	18,899	18,900	37,799	37,799	0%
Total field management	37,799	18,899	18,900	37,799	37,799	0%
Water management services						
NPDES program	8,862	355	2,000	2,355	8,862	276%
Other contractual services: lakes	162,681	69,633	93,048	162,681	162,681	0%
Other contractual services: wetlands	27,852	18,123	9,729	27,852	27,852	0%
Other contractual services: culverts/drain:	12,660	6,773	5,887	12,660	12,660	0%
Other contractual services: lake health	15,825	2,817	13,008	15,825	15,825	0%
Aquascaping	31,650	-	31,650	31,650	31,650	0%
Capital outlay	9,495	22,142	-	22,142	9,495	-57%
Repairs and Maintenance (Aerators)	9,495	1,213	8,282	9,495	9,495	0%
Street drain repairs & maintenance	-	1,582	-	1,582	-	-100%
Total water management	278,520	122,638	163,604	286,242	278,520	-3%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
FISCAL YEAR 2019**

	Fiscal Year 2018			Total Revenues & Expenditures	Proposed Budget FY 2019	% Change Projected '18 Proposed '19
	Adopted Budget FY 2018	Actual through 3/31/18	Projected through 9/30/18			
EXPENDITURES AND OTHER USES (continued)						
Street lighting						
Contractual Services	15,000	-	7,500	7,500	15,000	100%
Electricity	45,000	21,929	23,071	45,000	45,000	0%
Equipment	17,500	36,368	-	36,368	17,500	-52%
Total street lighting	<u>77,500</u>	<u>58,297</u>	<u>30,571</u>	<u>88,868</u>	<u>77,500</u>	-13%
Landscape services						
Supervisor	98,487	49,817	48,670	98,487	98,487	0%
Personnel services	800,000	325,243	474,757	800,000	800,000	0%
Capital outlay: equipment	45,000	33,750	11,250	45,000	45,000	0%
Fuel	17,500	4,984	12,516	17,500	17,500	0%
Repairs and maintenance (parts)	35,000	48,927	-	48,927	35,000	-28%
Insurance	11,403	9,985	-	9,985	10,484	5%
Minor operating equipment	15,000	4,413	10,587	15,000	15,000	0%
Horticulture dumpster	25,000	7,150	17,850	25,000	25,000	0%
Miscellaneous equipment	-	600	-	600	-	-100%
Employee uniforms	15,000	8,521	6,479	15,000	15,000	0%
Chemicals	55,000	25,970	29,030	55,000	55,000	0%
Flower program	60,000	18,695	41,305	60,000	75,000	25%
Mulch program	65,000	84,558	-	84,558	80,000	-5%
Plant replacement program	51,500	21,771	20,000	41,771	51,500	23%
Other contractual - tree trimming	9,495	6,100	3,395	9,495	9,495	0%
Selective tree removal	40,000	-	30,000	30,000	40,000	33%
Fountain maintenance	12,000	3,951	8,049	12,000	12,000	0%
Office operations	20,000	13,785	6,215	20,000	20,000	0%
Monument maintenance	5,000	250	2,000	2,250	5,000	122%
Hurricane clean up	-	368,736	-	368,736	-	-100%
Total landscape services	<u>1,380,385</u>	<u>1,037,206</u>	<u>722,103</u>	<u>1,759,309</u>	<u>1,409,466</u>	-20%
Roadway services						
Personnel	7,580	3,239	4,000	7,239	7,580	5%
Fuel	1,899	2,390	-	2,390	1,899	-21%
Repairs and maintenance - parts	3,165	7,515	1,000	8,515	3,165	-63%
Insurance	158	328	-	328	158	-52%
Total roadway services	<u>12,802</u>	<u>13,472</u>	<u>5,000</u>	<u>18,472</u>	<u>12,802</u>	-31%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
FISCAL YEAR 2019**

	Fiscal Year 2018			Total Revenues & Expenditures	Proposed Budget FY 2019	% Change Projected '18 Proposed '19
	Adopted Budget FY 2018	Actual through 3/31/18	Projected through 9/30/18			
EXPENDITURES (continued)						
Parks & recreation						
Utilities	4,600	4,497	103	4,600	4,600	0%
Operating supplies	1,000	-	1,000	1,000	1,000	0%
Total parks and recreation	5,600	4,497	1,103	5,600	5,600	0%
Other fees & charges						
Property appraiser	3,600	-	3,600	3,600	3,600	0%
Tax collector	5,400	4,151	1,249	5,400	5,400	0%
Total other fees & charges	9,000	4,151	4,849	9,000	9,000	0%
Total expenditures	1,970,120	1,351,698	1,023,688	2,375,385	1,999,201	-16%
Excess/(deficiency) of revenues over/(under) expenditures	-	508,425	(923,685)	(415,259)	-	
OTHER FINANCING SOURCES/(USES)						
Lease proceeds	-	-	-	-	-	#DIV/0!
Transfer in	-	-	350,000	350,000	-	-100%
Sale of capital assets	-	-	-	-	-	N/A
Total other financing sources/(uses)	-	-	350,000	350,000	-	-100%
Net increase/(decrease) of fund balance	-	508,425	(573,685)	(65,259)	-	
Fund balance - beginning (unaudited)	519,637	311,276	819,701	311,276	246,017	
Fund balance - ending (projected)	<u>\$ 519,637</u>	<u>\$ 819,701</u>	<u>\$ 246,016</u>	<u>\$ 246,017</u>	<u>\$ 246,017</u>	

*The tax collector allows for a 4% discount; however, the District has elected to budget for 3% as 4% has not been realized historically. As

3,531.10
839.27

Description	Total Units	Assessment Summary		Total Revenue
		2018	2019	
Common & Administration	156.57	\$ 233.69	\$ 239.88	\$ 37,558.01
Full Assessment	4,370.37	451.28	460.28	2,011,593.90
	4,526.94			2,049,151.91

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
DEFINITIONS OF EXPENDITURES**

EXPENDITURES

Professional fees

Supervisors	\$	19,377
<p>Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. The Districts anticipate 12 meetings in fiscal year 2014.</p>		
Engineering		18,750
<p>Barraco and Associates, Inc., provides a broad array of civil engineering and survey services as requested by the Districts, to assist in crafting solutions with sustainability for the long term interest of the Community - recognizing the needs of government, the environment and maintenance of the District's facilities.</p>		
Legal		7,500
<p>Daniel H. Cox, PA., provides on-going general counsel and legal representation. Attorneys attend the noticed Board meetings in order to anticipate and deal with possible legal issues as they may arise and to respond to questions. In this capacity, as local government lawyers, realize that this type of local government is very limited in its scope - providing infrastructure and service to development.</p>		
Audit		18,000
<p>The Districts are required by Florida State Statute to undertake an independent examination of its books, records and accounting procedures on an annual basis. The Districts currently have an agreement with Grau & Associates to perform these services.</p>		
Management		42,000
<p>Wrathell, Hunt and Associates, LLC, specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the Districts, develop financing programs, administer the issuance of tax exempt bond financings, and finally operate and maintain the assets of the community.</p>		
Accounting & payroll		16,799
<p>Wrathell, Hunt and Associates, LLC, prepares all financial work related to the Districts' funds (general, debt service, capital projects, etc.). This includes monthly financials, the annual budget and various other items.</p>		
Computer services		5,040
<p>Wrathell, Hunt and Associates, LLC, provides maintenance of the Districts' financial records, which includes accounts payable and profit & loss statements.</p>		
Assessment roll preparation		8,476
<p>The Districts contract with AJC Associates Inc., for this service, which includes preparing, maintaining and transmitting the annual lien roll with annual special assessment amounts for capital and operating and maintenance assessments.</p>		
Telephone		950
<p>Telephone and fax machine.</p>		
Postage & reproduction		1,350
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>		
Printing and binding		4,918
<p>Letterhead, envelopes, copies, etc.</p>		
Legal Notices and Communications		2,250
<p>The Districts advertise in The News Press for monthly meetings, special meetings, public hearings, bidding, etc. and an electronic newsletter beginning in FY 2013.</p>		

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
DEFINITIONS OF EXPENDITURES**

Expenditures (Continued)

Office supplies	150
Accounting and administrative supplies.	
Subscriptions and memberships	263
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	15,941
The Districts carry public officials and general liability insurance with policies written by EGIS. The limit of liability is set at \$1,000,000 for general liability (\$2,000,000 general aggregate) and \$1,000,000 for public officials liability.	
Miscellaneous (bank fees)	6,750
Bank charges and other miscellaneous expenses incurred during the year.	
Field management	
Other Contractual	37,799
As part of the consulting manager's contract, the Districts retain the services of a field manager. The field manager is responsible for the day-to-day field operations. These responsibilities include, but are not limited to, preparing and bidding of services and commodities, contract administration, hiring and maintaining qualified personnel, preparation of and implementation of operating schedules and policies, ensuring compliance with all operating permits, prepare and implement field operating budgets, provide information/education to public regarding District programs and attends Board meetings. This service is provided by Wrathell, Hunt and Associates, LLC.	
Water management services	
NPDES program	8,862
As mandated by the Federal Environmental Protection Agency and the Florida State Department of Environmental Protection, the District must participate in the National Pollutant Discharge Elimination System (NPDES). The purpose of the program is to improve stormwater quality through new facility design review, construction activity monitoring, periodic facility review and inspections, public education and sediment control.	
Other Contractual Services	
The Districts contract with licensed and qualified contractors to provide lake and wetland maintenance services. The District's have completed lake water quality testing and research project and will be implementing recommendations that were offered as a result of the year long review and final analysis. Additionally, the Districts have accepted the responsibility for operating and maintaining the communities culverts and drains that are a part of the primary roadway systems and amenity parking lots.	
Other contractual services: lakes	162,681
Other contractual services: wetlands	27,852
Other contractual services: culverts/drains	12,660
Other contractual services: lake health	15,825
Aquascaping	31,650
Planting of aquatic and wetland plants to ensure the integrity of the storm water management systems.	
Capital outlay	9,495
Purchase and installation of additional aeration systems.	
Repairs and Maintenance (Aerators)	9,495
Unforeseen costs that may be incurred.	
Street drain repairs & maintenance	-

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
DEFINITIONS OF EXPENDITURES**

Expenditures (continued)

Street lighting

Contractual Services 15,000

The Districts contract with a licensed and insured Electrician to service their street, landscape and signage lighting repair needs.

Electricity 45,000

The Districts are charged monthly per Florida Power & Light's streetlight schedule s-1 for streetlight electric and metered usage for signage and landscape lighting.

Equipment 17,500

Costs related with replacement bulbs, fuses, ballasts, photo cells and fixtures.

Landscape services

Supervisor 98,487

Includes salary, taxes and benefits for the Districts' maintenance supervisor and irrigation manager.

Personnel services 800,000

Includes salary, taxes and benefits for the Districts' in-house landscape maintenance crew.

Capital outlay: equipment 45,000

Department related purchase of vehicles and equipment. The Districts anticipate new additional equipment needs including 1- replacement mower, a replacement utility cart, trailer and replacement of 1- truck.

Fuel 17,500

Cost of fuel for vehicles and equipment used by the Districts.

Repairs and maintenance (parts) 35,000

Parts replacement for vehicles and equipment.

Insurance 10,484

Insurance costs for automobiles, property and workers' compensation.

Minor operating equipment 15,000

Costs associated with small equipment purchases.

Horticulture dumpster 25,000

Costs associated with the disposal of the Districts' horticulture debris that accumulates during pruning operations.

Employee uniforms 15,000

Costs associated with employee uniforms.

Chemicals 55,000

Landscape maintenance requires the use of chemicals for the control of unwanted weeds, insects and diseases, as well as fertilizers, to promote the growth and health of landscape materials within the common areas and rights-of way.

Flower program 75,000

The Districts' flower program consists of replacing flowers within certain landscape and signage areas two times a year.

Mulch program 80,000

The Districts' mulch program is intended to provide aesthetic value while at the same time providing a barrier to hold moisture, protect plant roots and deter unwanted weed growth in the landscape planting beds.

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
DEFINITIONS OF EXPENDITURES**

Expenditures (continued)	
Plant replacement program	51,500
Replacement and renovation of landscape material.	
Other contractual - tree trimming	9,495
Tree trimming of trees within the Districts' common areas and parks that exceed the on site	
Selective tree removal	40,000
This expenditure includes hiring a contractor to remove and stump grind select trees within the District's maintenance areas that have been deemed to be excessive, out of place or detrimental to the aesthetics or other surrounding facilities.	
Fountain maintenance	12,000
Cost of maintaining the entry feature.	
Office operations	20,000
Office supplies and maintenance for the field office.	
Monument maintenance	5,000
Annual cost of pressure washing and painting the monument. This includes the monuments and brick pavers at the central fountain.	
Roadway services	7,580
Personnel	
Includes salary, taxes and benefits for the Districts' street sweeper.	
Fuel	1,899
Fuel costs for vehicles and equipment.	
Repairs and maintenance - parts	3,165
Capital outlay (street sweeper)	
Insurance	158
Insurance costs for automobiles that relate to this department.	
Parks & Recreation	
Utilities	4,600
These expenditures relate to water/sewer and electrical expense for Central Park, which includes a water feature and two (2) floating fountains.	
Operating supplies	1,000
These expenditures include costs related to central park and miscellaneous supplies and part replacement used during the daily activities of the department.	
Other fees & charges	
Property appraiser	3,600
The property appraiser charges \$1.00 per parcel.	
Tax collector	5,400
The tax collector charges \$1.50 per parcel.	
Total expenditures	<u><u>\$ 1,999,201</u></u>

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2019**

	Fiscal Year 2018			Total Revenues & Expenditures	Proposed Budget FY 2019	% Change Projected '18 Proposed '19
	Adopted Budget FY 2018	Actual through 3/31/18	Projected through 9/30/18			
REVENUES						
Assessment levy: on-roll - gross	\$ 1,615,223				\$ 1,647,871	
Allowable discounts (3%)*	(48,457)				(49,436)	
Assessment levy: on-roll - net	1,566,766	\$ 1,501,884	\$ 64,882	\$ 1,566,766	1,598,435	2%
Interest	1,211	227	984	1,211	1,211	0%
Street sweeping	8,072	-	8,076	8,076	8,072	0%
Miscellaneous	8,072	-	-	-	-	N/A
Total revenues	1,584,121	1,502,111	73,942	1,576,053	1,607,718	2%
EXPENDITURES						
Professional fees						
Supervisors**	9,689	4,037	5,652	9,689	9,689	0%
Engineering	15,214	14,746	4,057	18,803	15,214	-19%
Legal	6,086	1,961	2,434	4,395	6,086	38%
Audit**	9,000	375	8,625	9,000	9,000	0%
Management	34,079	17,039	17,039	34,078	34,079	0%
Accounting & payroll	13,631	6,815	6,816	13,631	13,631	0%
Computer services	4,089	2,045	2,045	4,090	4,089	0%
Assessment roll preparation	6,877	6,877	-	6,877	6,877	0%
Telephone	771	385	385	770	771	0%
Postage & reproduction	1,095	587	509	1,096	1,095	0%
Printing and binding	3,990	1,995	1,995	3,990	3,990	0%
Legal Notices and Communications	1,826	407	1,418	1,825	1,826	0%
Office supplies	122	101	21	122	122	0%
Subscriptions and memberships	213	213	-	213	213	0%
Insurance**	7,971	7,591	-	7,591	7,971	5%
Miscellaneous (bank fees)	5,477	2,439	3,042	5,481	5,477	0%
Total professional fees	120,130	67,613	54,038	121,651	120,130	-1%
Field management						
Other contractual	30,670	15,335	15,335	30,670	30,670	0%
Total field management	30,670	15,335	15,335	30,670	30,670	0%
Water management services						
NPDES program	7,191	288	1,623	1,911	7,191	276%
Other contractual services: lakes	131,999	56,500	75,499	131,999	131,999	0%
Other contractual services: wetlands	22,599	14,705	7,894	22,599	22,599	0%
Other contractual services: culverts/drains	10,272	5,496	4,777	10,273	10,272	0%
Other contractual services: lake health	12,840	2,286	10,555	12,841	12,840	0%
Aquascaping	25,681	-	25,681	25,681	25,681	0%
Capital outlay	7,704	17,966	-	17,966	7,704	-57%
Repairs and Maintenance (Aerators)	7,704	984	6,720	7,704	7,704	0%
	-	1,284	-	1,284	-	-100%
Total water management	225,990	99,509	132,749	232,258	225,990	-3%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2019**

	Fiscal Year 2018			Total Revenues & Expenditures	Proposed Budget FY 2019	% Change Projected '18 Proposed '19
	Adopted Budget FY 2018	Actual through 3/31/18	Projected through 9/30/18			
EXPENDITURES (continued)						
Street lighting						
Personnel services	12,171	-	6,086	6,086	12,171	100%
Electricity	36,513	17,793	18,720	36,513	36,513	0%
Equipment	14,200	29,509	-	29,509	14,200	-52%
Total street lighting	<u>62,884</u>	<u>47,302</u>	<u>24,806</u>	<u>72,108</u>	<u>62,884</u>	<u>-13%</u>
Landscape services						
Supervisor	79,912	40,420	39,491	79,911	79,912	0%
Personnel services	649,120	263,854	385,218	649,072	649,120	0%
Capital outlay: equipment	36,513	27,385	9,128	36,513	36,513	0%
Fuel	14,200	4,044	10,155	14,199	14,200	0%
Repairs and maintenance (parts)	28,399	39,699	-	39,699	28,399	-28%
Insurance	9,252	8,085	-	8,085	8,507	5%
Minor operating equipment	12,171	3,581	8,590	12,171	12,171	0%
Horticulture dumpster	20,285	5,802	14,483	20,285	20,285	0%
Miscellaneous equipment	-	487	-	487	-	-100%
Employee uniforms	12,171	6,914	5,257	12,171	12,171	0%
Chemicals	44,627	21,072	23,555	44,627	44,627	0%
Flower program	48,684	15,169	33,515	48,684	60,855	25%
Mulch program	52,741	68,610	-	68,610	64,912	-5%
Plant replacement program	41,787	17,665	16,228	33,893	41,787	23%
Other contractual - tree trimming	7,704	4,950	2,755	7,705	7,704	0%
Selective tree removal	32,456	-	24,342	24,342	32,456	33%
Fountain maintenance	9,737	3,206	6,531	9,737	9,737	0%
Office operations	16,228	11,185	5,043	16,228	16,228	0%
Monument maintenance	4,057	203	1,623	1,826	4,057	122%
Hurricane clean up	-	299,475	-	299,475	-	-100%
Total landscape services	<u>1,120,044</u>	<u>841,806</u>	<u>585,914</u>	<u>1,427,720</u>	<u>1,143,641</u>	<u>-20%</u>
Roadway services						
Personnel	6,150	2,628	3,246	5,874	6,150	5%
Fuel	1,541	1,939	-	1,939	1,541	-21%
Repairs and maintenance - parts	2,568	6,098	811	6,909	2,568	-63%
Insurance	128	266	-	266	128	-52%
Total roadway services	<u>10,387</u>	<u>10,931</u>	<u>4,057</u>	<u>14,988</u>	<u>10,387</u>	<u>-31%</u>

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2019**

	Fiscal Year 2018			Total Revenues & Expenditures	Proposed Budget FY 2019	% Change Projected '18 Proposed '19
	Adopted Budget FY 2018	Actual through 3/31/18	Projected through 9/30/18			
EXPENDITURES (continued)						
Parks & recreation						
Utilities	4,416	4,287	84	4,371	4,416	1%
Operating supplies	960	-	811	811	960	18%
Total parks and recreation	<u>5,376</u>	<u>4,287</u>	<u>895</u>	<u>5,182</u>	<u>5,376</u>	4%
Other fees & charges						
Property appraiser	3,456	-	2,921	2,921	3,456	18%
Tax collector	5,184	3,985	1,013	4,998	5,184	4%
Total other fees & charges	<u>8,640</u>	<u>3,985</u>	<u>3,934</u>	<u>7,919</u>	<u>8,640</u>	9%
Total expenditures	<u>1,584,121</u>	<u>1,090,768</u>	<u>821,728</u>	<u>1,912,496</u>	<u>1,607,718</u>	-16%
Excess/(deficiency) of revenues over/(under) expenditures	-	411,343	(747,786)	(336,443)	-	
OTHER FINANCING SOURCES/(USES)						
Transfer in	-	-	270,000	270,000	-	-100%
Total other financing sources/(uses)	<u>-</u>	<u>-</u>	<u>270,000</u>	<u>270,000</u>	<u>-</u>	-100%
Net increase/(decrease) of fund balance	-	411,343	(477,786)	(66,443)	-	
Fund balance - beginning (unaudited)	439,511	269,690	681,033	269,690	203,247	
Fund balance - ending (projected)	<u>\$ 439,511</u>	<u>\$ 681,033</u>	<u>\$ 203,247</u>	<u>\$ 203,247</u>	<u>\$ 203,247</u>	

*The tax collector allows for a 4% discount; however, the District has elected to budget for 3% as 4% has not been realized historically. As

**These items are cost shared 75/25 between the general funds and the enterprise funds. The 75% is then split 50/50 between the respective

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2019**

	Fiscal Year 2018			Total Revenues & Expenditures	Proposed Budget FY 2019	% Change Projected '18 Proposed '19
	Adopted Budget FY 2018	Actual through 3/31/18	Projected through 9/30/18			
REVENUES						
Assessment levy: on-roll - gross	\$ 393,668				\$ 401,305	
Allowable discounts (3%)*	(11,810)				(12,039)	
Assessment levy: on-roll - net	381,858	\$357,965	\$ 23,893	\$ 381,858	389,266	2%
Interest	291	47	244	291	291	0%
Street sweeping	1,928	-	1,924	1,924	1,928	0%
Miscellaneous	1,928	-	-	-	-	N/A
Total revenues	386,005	358,012	26,061	384,073	391,485	2%
EXPENDITURES						
Professional fees						
Supervisors**	9,689	4,037	5,652	9,689	9,689	0%
Engineering	3,536	3,427	943	4,370	3,536	-19%
Legal	1,415	456	566	1,022	1,415	38%
Audit**	9,000	375	8,625	9,000	9,000	0%
Management	7,921	3,961	3,961	7,922	7,921	0%
Accounting & payroll	3,168	1,584	1,584	3,168	3,168	0%
Computer services	951	475	475	950	951	0%
Assessment roll preparation	1,599	1,599	-	1,599	1,599	0%
Telephone	179	90	90	180	179	-1%
Postage & reproduction	255	136	118	254	255	0%
Printing and binding	928	464	464	928	928	0%
Legal Notices and Communications	424	95	330	425	424	0%
Office supplies	28	23	5	28	28	0%
Subscriptions and memberships	50	50	-	50	50	0%
Insurance**	7,971	7,591	-	7,591	7,971	5%
Miscellaneous (bank fees)	1,273	562	707	1,269	1,273	0%
Total professional fees	48,387	24,925	23,520	48,445	48,387	0%
Field management						
Other contractual	7,129	3,564	3,565	7,129	7,129	0%
Total field management	7,129	3,564	3,565	7,129	7,129	0%
Water management services						
NPDES program	1,671	67	377	444	1,671	276%
Other contractual services: lakes	30,682	13,133	17,549	30,682	30,682	0%
Other contractual services: wetlands	5,253	3,418	1,835	5,253	5,253	0%
Other contractual services: culverts/drains	2,388	1,277	1,110	2,387	2,388	0%
Other contractual services: lake health	2,985	531	2,453	2,984	2,985	0%
Aquascaping	5,969	-	5,969	5,969	5,969	0%
Capital outlay	1,791	4,176	-	4,176	1,791	-57%
Repairs and Maintenance (Aerators)	1,791	229	1,562	1,791	1,791	0%
Street drain repairs & maintenance	-	298	-	298	-	-100%
Total water management	52,530	23,129	30,855	53,984	52,530	-3%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2019**

	Fiscal Year 2018			Total Revenues & Expenditures	Proposed Budget FY 2019	% Change Projected '18 Proposed '19
	Adopted Budget FY 2018	Actual through 3/31/18	Projected through 9/30/18			
EXPENDITURES (continued)						
Street lighting						
Personnel services	2,829	-	1,415	1,415	2,829	100%
Electricity	8,487	4,136	4,351	8,487	8,487	0%
Equipment	3,301	6,859	-	6,859	3,301	-52%
Total street lighting	<u>14,617</u>	<u>10,995</u>	<u>5,766</u>	<u>16,761</u>	<u>14,617</u>	-13%
Landscape services						
Supervisor	18,575	9,397	9,179	18,576	18,575	0%
Personnel services	150,880	61,389	89,539	150,928	150,880	0%
Capital outlay	8,487	6,365	2,122	8,487	8,487	0%
Fuel	3,301	940	2,361	3,301	3,301	0%
Repairs and maintenance (parts)	6,601	9,228	-	9,228	6,601	-28%
Insurance	2,151	1,900	-	1,900	1,977	4%
Minor operating equipment	2,829	832	1,997	2,829	2,829	0%
Horticulture dumpster	4,715	1,348	3,367	4,715	4,715	0%
Miscellaneous equipment	-	113	-	113	-	-100%
Employee uniforms	2,829	1,607	1,222	2,829	2,829	0%
Chemicals	10,373	4,898	5,475	10,373	10,373	0%
Flower program	11,316	3,526	7,790	11,316	14,145	25%
Mulch program	12,259	15,948	-	15,948	15,088	-5%
Plant replacement program	9,713	4,106	3,772	7,878	9,713	23%
Other contractual - tree trimming	1,791	1,150	640	1,790	1,791	0%
Selective tree removal	7,544	-	5,658	5,658	7,544	33%
Fountain maintenance	2,263	745	1,518	2,263	2,263	0%
Office operations	3,772	2,600	1,172	3,772	3,772	0%
Monument maintenance	943	47	377	424	943	122%
Hurricane clean up	-	69,261	-	69,261	-	-100%
Total landscape services	<u>260,342</u>	<u>195,400</u>	<u>136,189</u>	<u>331,589</u>	<u>265,826</u>	-20%
Roadway services						
Personnel	1,430	611	754	1,365	1,430	5%
Fuel	358	451	-	451	358	-21%
Repairs and maintenance - parts	597	1,417	189	1,606	597	-63%
Insurance	30	62	-	62	30	-52%
Total roadway services	<u>2,415</u>	<u>2,541</u>	<u>943</u>	<u>3,484</u>	<u>2,415</u>	-31%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2019**

	Fiscal Year 2018			Total Revenues & Expenditures	Proposed Budget FY 2019	% Change Projected '18 Proposed '19
	Adopted Budget FY 2018	Actual through 3/31/18	Projected through 9/30/18			
EXPENDITURES (continued)						
Parks & recreation						
Utilities	184	210	19	229	184	-20%
Operating supplies	40	-	189	189	40	-79%
Total parks and recreation	<u>224</u>	<u>210</u>	<u>208</u>	<u>418</u>	<u>224</u>	-46%
Other fees & charges						
Property appraiser	144	-	679	679	144	-79%
Tax collector	216	166	236	402	216	-46%
Total other fees & charges	<u>360</u>	<u>166</u>	<u>915</u>	<u>1,081</u>	<u>360</u>	-67%
Total expenditures	<u>386,004</u>	<u>260,930</u>	<u>201,961</u>	<u>462,891</u>	<u>391,488</u>	-15%
Excess/(deficiency) of revenues over/(under) expenditures	1	97,082	(175,900)	(78,818)	(3)	
OTHER FINANCING SOURCES/(USES)						
Transfer in	-	-	80,000	80,000	-	N/A
Total other financing sources/(uses)	<u>-</u>	<u>-</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>	N/A
Net increase/(decrease) of fund balance	1	97,082	(95,900)	1,182	(3)	
Fund balance - beginning (unaudited)	80,123	41,586	138,668	41,586	42,768	
Fund balance - ending (projected)	<u>\$ 80,124</u>	<u>\$ 138,668</u>	<u>\$ 42,768</u>	<u>\$ 42,768</u>	<u>\$ 42,765</u>	

*The tax collector allows for a 4% discount; however, the District has elected to budget for 3% as 4% has not been realized

**These items are cost shared 75/25 between the general funds and the enterprise funds. The 75% is then split 50/50 between the

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 002 - THE COLONY BUDGET
FISCAL YEAR 2019**

	Fiscal Year 2018			Total Revenues & Expenditures	Proposed Budget FY 2019	% Change Projected '18 Proposed '19
	Adopted Budget FY 2018	Actual through 3/31/18	Projected through 9/30/18			
REVENUES						
Assessment levy: on-roll - gross	\$ 603,023				\$ 660,981	
Allowable discounts (3%)*	(18,091)				(19,829)	
Assessment levy: on-roll - net	584,932	\$559,259	\$ 25,673	\$ 584,932	641,152	10%
Interest	2,500	446	-	446	2,500	461%
Total revenues	587,432	559,705	25,673	585,378	643,652	10%
EXPENDITURES						
Professional fees						
Accounting & payroll	9,380	4,690	4,690	9,380	9,380	0%
Computer services	3,411	1,706	1,705	3,411	3,411	0%
Assessment roll preparation	1,150	1,150	-	1,150	1,150	0%
Field management	14,211	7,106	7,105	14,211	14,211	0%
Total professional fees	28,152	14,652	13,500	28,152	28,152	0%
Street lighting						
Contractual services - lightpoles	4,500	-	4,500	4,500	4,500	0%
Total street lighting	4,500	-	4,500	4,500	4,500	0%
Landscape services						
Personnel services	290,000	130,471	159,529	290,000	290,000	0%
Rentals & leases	15,000	18,609	-	18,609	15,000	-19%
Fuel	14,000	5,882	8,118	14,000	14,000	0%
Repairs & maintenance (parts)	20,000	10,816	9,184	20,000	20,000	0%
Insurance	9,500	9,129	371	9,500	9,500	0%
Minor operating equipment	-	-	-	-	-	N/A
Horticulture dumpster	12,000	3,575	8,425	12,000	12,000	0%
Miscellaneous equipment	2,000	386	1,614	2,000	2,000	0%
Chemicals	12,000	2,948	9,052	12,000	12,000	0%
Flower program	15,000	19,413	-	19,413	20,000	3%
Mulch program	30,000	14,336	15,664	30,000	35,000	17%
Plant replacement program	30,000	2,363	27,637	30,000	60,000	100%
Other contractual - tree trimming	10,000	-	10,000	10,000	10,000	0%
Hurricane clean up	-	10,955	-	10,955	-	-100%
Monument maintenance	1,500	-	1,500	1,500	1,500	0%
Total landscape services	461,000	228,883	251,094	479,977	501,000	4%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 002 - THE COLONY BUDGET
FISCAL YEAR 2019**

	Fiscal Year 2018			Total Revenues & Expenditures	Proposed Budget FY 2019	% Change Projected '18 Proposed '19
	Adopted Budget FY 2018	Actual through 3/31/18	Projected through 9/30/18			
Fountain services						
Operating supplies	110,000	45,105	64,895	110,000	110,000	0%
Total fountain services	<u>110,000</u>	<u>45,105</u>	<u>64,895</u>	<u>110,000</u>	<u>110,000</u>	0%
Total expenditures	<u>603,652</u>	<u>288,640</u>	<u>333,989</u>	<u>622,629</u>	<u>643,652</u>	3%
Excess/(deficiency) of revenues over/(under) expenditures	(16,220)	271,065	(308,316)	(37,251)	-	
Fund balance - beginning (unaudited)	<u>193,555</u>	<u>173,179</u>	<u>444,244</u>	<u>173,179</u>	<u>135,928</u>	
Fund balance - ending (projected)	<u>\$ 177,335</u>	<u>\$ 444,244</u>	<u>\$ 135,928</u>	<u>\$ 135,928</u>	<u>\$ 135,928</u>	

*The tax collector allows for a 4% discount; however, the District has elected to budget for 3% as 4% has not been realized

Description	Total Units	Assessments		Total Revenue
		2018	2019	
002 Assessment	1,259.63	\$ 478.73	\$ 524.74	\$ 660,978.25

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
FISCAL YEAR 2019**

	Fiscal Year 2018			Total Revenues & Expenditures	Proposed Budget FY 2019	% Change Projected '18 Proposed '19
	Adopted Budget FY 2018	Actual through 3/31/18	Projected through 9/30/18			
OPERATING REVENUES						
Charges for services:						
Assessment levy - gross	\$ 237,469				\$ 271,141	
Allowable discounts (3%)*	(7,124)				(8,134)	
Assessment levy - net	230,345	\$ 219,270	\$ 11,075	\$ 230,345	263,007	14%
Irrigation revenue	500,646	199,390	230,000	429,390	500,646	17%
Meter fees	3,500	4,490	2,000	6,490	3,500	-46%
Total revenues	734,491	423,150	243,075	666,225	767,153	15%
OPERATING EXPENSES						
Professional fees						
Supervisors	6,459	2,692	3,767	6,459	6,459	0%
Engineering	6,250	6,057	2,500	8,557	6,250	-27%
Legal	2,500	805	1,500	2,305	2,500	8%
Audit	6,000	250	5,750	6,000	6,000	0%
Management	14,858	7,429	7,429	14,858	15,155	2%
Accounting & payroll	5,600	2,800	2,800	5,600	5,600	0%
Computer services	1,680	840	840	1,680	1,680	0%
Utility billing	27,000	13,737	13,263	27,000	27,000	0%
Telephone	311	156	155	311	311	0%
Postage & reproduction	450	241	250	491	450	-8%
Printing and binding	1,639	820	819	1,639	1,639	0%
Legal Notices and Communications	750	167	665	832	750	-10%
Office supplies	50	41	34	75	50	-33%
Subscriptions and memberships	87	88	-	88	87	-1%
Insurance	5,313	5,060	-	5,060	5,313	5%
Miscellaneous (bank fees)	2,250	994	1,256	2,250	2,250	0%
Total Professional fees	81,197	42,177	41,028	83,205	81,494	-2%
Field Management fees						
Other contractual services	12,600	6,300	6,300	12,600	12,600	0%
Total field management fees	12,600	6,300	6,300	12,600	12,600	0%
Water management services						
NPDES program	-	205	-	205	-	-100%
Other contractual services: lakes	94,319	40,372	53,947	94,319	94,319	0%
Other contractual services: wetlands	16,148	10,507	5,641	16,148	16,148	0%
Other contractual services: culverts/drains	7,340	3,927	3,413	7,340	7,340	0%
Other contractual services: lake health	9,175	1,387	7,788	9,175	9,175	0%
Aquascaping	18,350	-	18,350	18,350	18,350	0%
Capital outlay	5,505	12,837	-	12,837	5,505	-57%
Repairs and Maintenance (Aerators)	5,505	703	4,802	5,505	5,505	0%
Street drain repairs & maintenance	-	917	-	917	-	-100%
Total water management services	156,342	70,855	93,941	164,796	156,342	-5%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
FISCAL YEAR 2019**

	Fiscal Year 2018				Proposed Budget FY 2019	% Change Projected '18 Proposed '19
	Adopted Budget FY 2018	Actual through 3/31/18	Projected through 9/30/18	Total Revenues & Expenditures		
OPERATING EXPENSES (continued)						
Landscape services						
Other contractual - tree trimming	5,505	-	5,505	5,505	5,505	0%
Total landscape services	5,505	-	5,505	5,505	5,505	0%
Roadway Services						
Personnel	4,394	1,322	3,072	4,394	4,394	0%
Fuel	1,101	1,384	-	1,384	1,101	-20%
Repairs and Maintenance - Parts	1,835	4,357	-	4,357	1,835	-58%
Insurance	92	338	-	338	92	-73%
Total Roadway Services	7,422	7,401	3,072	10,473	7,422	-29%
Irrigation services						
Personnel	57,841	32,001	25,840	57,841	57,841	0%
Reclaimed water	75,646	62,056	13,590	75,646	75,646	0%
Repairs and maintenance - parts	25,000	13,084	11,916	25,000	25,000	0%
Insurance	7,500	7,764	-	7,764	7,500	-3%
Meter costs	3,500	4,846	-	4,846	3,500	-28%
Other contractual services	13,000	2,888	10,112	13,000	13,000	0%
Electricity	85,000	44,985	40,000	84,985	85,000	0%
Pumps & machinery	40,000	21,819	18,181	40,000	40,000	0%
Depreciation	100,102	50,052	50,050	100,102	100,102	0%
Total irrigation services	407,589	239,495	169,689	409,184	407,589	0%
Total operating expenses	670,655	366,228	314,030	680,258	670,952	-1%
Operating income/loss	63,836	56,922	(70,955)	(14,033)	96,201	
Nonoperating revenues/(expenses)						
Interest income	500	123	377	500	500	0%
Total nonoperating revenues/(expenses)	500	123	377	500	500	0%
Change in net assets	64,336	57,045	(70,578)	(13,533)	96,701	
Total net assets - beginning (unaudited)	1,602,826	1,516,105	1,573,150	1,516,105	1,502,572	
Total net assets - ending (projected)	\$ 1,667,162	\$ 1,573,150	\$ 1,502,572	\$ 1,502,572	\$ 1,599,273	

Description	Total Units	Assessment Summary		Total Revenue
		2018	2019	
Full Assessment	4,013.51	\$ 59.17	\$ 67.56	\$ 271,153

*The tax collector allows for a 4% discount; however, the District has elected to budget for 3% as 4% has not been

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
DEFINITIONS OF EXPENDITURES**

OPERATING EXPENSES

Professional fees

Supervisors	\$ 6,459
Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. The Districts anticipate 12 meetings in fiscal year 2014.	
Engineering	6,250
Barraco and Associates, Inc., provides a broad array of engineering, consulting and construction services to the Districts, which assist in crafting solutions with sustainability for the long term interest of the community - recognizing the needs of government, the environment and maintenance of the Districts' facilities.	
Legal	2,500
Daniel H. Cox, PA., provides on-going general counsel and legal representation. Attorneys attend the noticed Board meetings in order to anticipate and deal with possible legal issues as they may arise and to respond to questions. In this capacity, as local government lawyers, realize that this type of local government is very limited in its scope - providing infrastructure and service to development.	
Audit	6,000
The Districts are required by Florida State Statute to undertake an independent examination of its books, records and accounting procedures on an annual basis. The Districts currently have an agreement with Grau & Associates to perform these services.	
Management	15,155
Wrathell, Hunt and Associates, LLC , specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the Districts, develop financing programs, administer the issuance of tax exempt bond financings, and finally, operate and maintain the assets of the community.	
Accounting & payroll	5,600
Wrathell, Hunt and Associates, LLC , prepares all financial work related to the Districts' funds (general, debt service and capital projects, etc.). This includes monthly financials, the annual budget and various other items.	
Computer services	1,680
Wrathell, Hunt and Associates, LLC , provides maintenance of the Districts' financial records, which includes accounts payable and profit & loss statements.	
Utility billing	27,000
Utility billing is charged on a base rate of \$3,600 a year for up to the first 250 accounts. The Districts are charged \$1.75 per account per month for additional accounts over 250. The Districts currently bill 912 accounts.	
Telephone	311
Telephone and fax machine.	

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
DEFINITIONS OF EXPENDITURES**

EXPENDITURES (continued)

Postage & reproduction	450
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing and binding	1,639
Letterhead, envelopes, copies, etc.	
Legal Notices and Communications	750
The Districts advertise in The News Press for monthly meetings, special meetings, public hearings, bidding, etc.	
Office supplies	50
Accounting and administrative supplies.	
Subscriptions and memberships	87
Annual fee paid to the Department of Community Affairs.	
Insurance	5,313
The Districts carry public officials and general liability insurance with policies written by Florida Municipal Insurance Trust. The limit of liability is set at \$1,000,000 for general liability (\$2,000,000 general aggregate) and \$1,000,000 for public officials liability limit.	
Miscellaneous (bank fees)	2,250
Bank charges and other miscellaneous expenses incurred during the year.	

Field Management fees

Other contractual services	12,600
As part of the consulting manager's contract, the Districts retain the services of a field manager. The field manager is responsible for the day-to-day field operations. These responsibilities include, but are not limited to, preparing and bidding of services and commodities, contract administration, hiring and maintaining qualified personnel, preparation of and implementation of operating schedules and policies, ensuring compliance with all operating permits, prepare and implement field operating budgets, provide information/education to public regarding District programs and attends Board meetings. This service is provided by Wrathell, Hunt and Associates, LLC .	

Water management services

Other Contractual services	
The Districts contract with licensed and qualified contractors to provide lake maintenance services.	
Other contractual services: lakes	94,319
Other contractual services: wetlands	16,148
Other contractual services: culverts/drains	7,340
Other contractual services: lake health	9,175

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
DEFINITIONS OF EXPENDITURES**

EXPENDITURES (continued)

Aquascaping	18,350
Planting of aquatic and wetland plants to ensure the integrity of the storm water management systems.	
Capital outlay	5,505
Purchase and installation of new equipment.	
Repairs and Maintenance (Aerators)	5,505
This covers any unforeseen costs that may be incurred.	
Other contractual - tree trimming	
Tree trimming of trees within the Districts' common areas and parks that exceed the on	5,505
Roadway Services	
Personnel	4,394
Includes salary, taxes and benefits for the Districts' street sweeper.	
Fuel	1,101
Fuel costs for vehicles and equipment.	
Repairs and Maintenance - Parts	1,835
Parts replacement for vehicles and equipment.	
Insurance	92
Insurance costs for automobiles, property and worker's compensation related to	
Irrigation services	
Personnel	57,841
Includes salary, taxes and benefits for the Districts' maintenance supervisor and irrigation manager.	
Reclaimed water	75,646
Repairs and maintenance - parts	25,000
Parts replacement for vehicles and equipment.	
Insurance	7,500
Insurance costs for automobiles, property and workers' compensation.	
Meter costs	3,500
Costs associates with installation of single family residential meters. Revenue to support these costs come directly from the meter fee assessed at the time of the application to connect to the system	
Other contractual services	13,000
The District contractors with a qualified provider for services related to plant meters and equipment.	
Electricity	85,000
Cost of electricity for operation of Districts' well fields and high service pump.	
Pumps & machinery	40,000
Repairs and maintenance for the irrigation supply system, including main line, valves and well repairs.	
Depreciation	100,102
The District's capital assets that relate to the irrigation funds are depreciated by the straight line method over their estimated useful lives.	
Total expenditures	\$ 670,952

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 401 BUDGET
FISCAL YEAR 2019**

	Fiscal Year 2018			Total Revenues and Expenditures	Proposed Budget FY 2019	% Change Projected '18 Proposed '19
	Adopted Budget FY 2018	Actual through 3/31/18	Projected through 9/30/18			
OPERATING REVENUES						
Charges for services:						
Assessment levy - gross	\$ 178,102				\$ 203,356	
Allowable discounts (3%)*	(5,343)				(6,101)	
Assessment levy - net	172,759	\$ 165,175	\$ 7,584	\$ 172,759	197,255	14%
Irrigation revenue	318,750	138,632	172,500	311,132	318,750	2%
Meter fees	2,625	4,490	1,500	5,990	2,625	-56%
Total revenues	494,134	308,297	181,584	489,881	518,630	6%
OPERATING EXPENSES						
Professional fees						
Supervisors**	3,230	1,346	1,884	3,230	3,230	0%
Engineering	4,688	4,543	1,875	6,418	4,688	-27%
Legal	1,875	604	1,125	1,729	1,875	8%
Audit**	3,000	125	2,875	3,000	3,000	0%
Management	11,144	5,572	5,572	11,144	11,366	2%
Accounting & payroll	4,200	2,100	2,100	4,200	4,200	0%
Computer services	1,260	630	630	1,260	1,260	0%
Utility billing	20,250	10,303	9,947	20,250	20,250	0%
Telephone	233	117	116	233	233	0%
Postage & reproduction	338	181	188	369	338	-8%
Printing and binding	1,229	615	614	1,229	1,229	0%
Legal advertising	563	125	499	624	563	-10%
Office supplies	38	31	26	57	38	-33%
Subscription and memberships	65	66	-	66	65	-2%
Insurance**	2,657	2,530	-	2,530	2,657	5%
Miscellaneous	1,688	746	942	1,688	1,688	0%
Total professional fees	56,458	29,634	28,393	58,027	56,680	-2%
Field management fees						
Other contractual services	9,450	4,725	4,725	9,450	9,450	0%
Total field management fees	9,450	4,725	4,725	9,450	9,450	0%
Water management services						
NPDES program	-	154	-	154	-	-100%
Other contractual services: lakes	70,739	30,279	40,460	70,739	70,739	0%
Other contractual services: wetlands	12,111	7,880	4,231	12,111	12,111	0%
Other contractual services: culverts/drains	5,505	2,945	2,560	5,505	5,505	0%
Other contractual services: lake health	6,881	1,040	5,841	6,881	6,881	0%
Aquascaping	13,763	-	13,763	13,763	13,763	0%
Capital outlay	4,129	9,628	-	9,628	4,129	-57%
Repairs and Maintenance (Aerators)*	4,129	527	3,602	4,129	4,129	0%
Street drain repairs & maintenance	-	688	-	688	-	-100%
Total water management services	117,257	53,141	70,457	123,598	117,257	-5%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 401 BUDGET
FISCAL YEAR 2019**

	Fiscal Year 2018			Total Revenues and Expenditures	Proposed Budget FY 2019	% Change Projected '18 Proposed '19
	Adopted Budget FY 2018	Actual through 3/31/18	Projected through 9/30/18			
OPERATING EXPENSES (continued)						
Landscape services						
Other contractual - tree trimming	4,129	-	4,129	4,129	4,129	0%
Total landscape services	4,129	-	4,129	4,129	4,129	0%
Roadway Services						
Personnel	3,296	991	2,304	3,295	3,296	0%
Fuel	826	1,036	-	1,036	826	-20%
Repairs and Maintenance - Parts	1,376	3,268	-	3,268	1,376	-58%
Insurance	69	253	-	253	69	-73%
Total Roadway Services	5,567	5,548	2,304	7,852	5,567	-29%
Irrigation services						
Personnel	43,377	24,000	19,380	43,380	43,377	0%
Reclaimed water	-	-	10,193	10,193	-	
Repairs and maintenance - parts	18,750	9,813	8,937	18,750	18,750	0%
Insurance	5,625	5,823	-	5,823	5,625	-3%
Meter costs	2,625	3,635	-	3,635	2,625	-28%
Other contractual services	9,750	2,166	7,584	9,750	9,750	0%
Electricity	63,750	33,739	30,000	63,739	63,750	0%
Pumps & machinery	30,000	16,364	13,636	30,000	30,000	0%
Depreciation	75,077	37,539	37,538	75,077	75,077	0%
Total irrigation services	248,954	133,079	127,268	260,347	248,954	-4%
Total operating expenses	441,815	226,127	233,147	459,274	442,037	-4%
Operating income/loss	52,319	82,170	(51,563)	30,607	76,593	
Nonoperating revenues/(expenses)						
Interest income	375	83	283	366	375	2%
Total nonoperating revenues/(expenses)	375	83	283	366	375	2%
Change in net assets	52,694	82,253	(51,280)	30,973	76,968	
Total net assets - beginning (unaudited)	1,246,462	1,172,442	1,254,695	1,172,442	1,203,415	
Total net assets - ending (projected)	<u>\$ 1,299,156</u>	<u>\$ 1,254,695</u>	<u>\$ 1,203,415</u>	<u>\$ 1,203,415</u>	<u>\$ 1,280,383</u>	

*The tax collector allows for a 4% discount; however, the District has elected to budget for 3% as 4% has not been realized

**These items are cost shared 75/25 between the general funds and the enterprise funds. The 75% is then split 50/50 between the

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 451 BUDGET
FISCAL YEAR 2019**

	Fiscal Year 2018			Total Revenues and Expenditures	Proposed Budget FY 2019	% Change Projected '18 Proposed '19
	Adopted Budget FY 2018	Actual through 3/31/18	Projected through 9/30/18			
OPERATING REVENUES						
Charges for services:						
Assessment levy - gross	\$ 59,367				\$ 67,785	
Allowable discounts (3%)*	(1,781)				(2,034)	
Assessment levy - net	57,586	\$ 54,095	\$ 3,491	\$ 57,586	65,751	14%
Irrigation revenue	181,896	60,758	57,500	118,258	181,896	54%
Meter fees	875	-	500	500	875	75%
Total revenues	240,357	114,853	61,491	176,344	248,522	41%
OPERATING EXPENSES						
Professional fees						
Supervisors**	3,230	1,346	1,884	3,230	3,230	0%
Engineering	1,563	1,514	625	2,139	1,563	-27%
Legal	625	201	375	576	625	9%
Audit**	3,000	125	2,875	3,000	3,000	0%
Management	3,715	1,857	1,857	3,714	3,789	2%
Accounting & payroll	1,400	700	700	1,400	1,400	0%
Computer services	420	210	210	420	420	0%
Utility billing	6,750	3,434	3,316	6,750	6,750	0%
Telephone	78	39	39	78	78	0%
Postage & reproduction	113	60	63	123	113	-8%
Printing and binding	410	205	205	410	410	0%
Legal advertising	188	42	166	208	188	-10%
Office supplies	13	10	9	19	13	-32%
Subscription and memberships	22	22	-	22	22	0%
Insurance**	2,657	2,530	-	2,530	2,657	5%
Miscellaneous	563	248	314	562	563	0%
Total professional fees	24,747	12,543	12,638	25,181	24,821	-1%
Field management fees						
Other contractual services	3,150	1,575	1,575	3,150	3,150	0%
Total field management fees	3,150	1,575	1,575	3,150	3,150	0%
Water management services						
NPDES program	-	51	-	51	-	-100%
Other contractual services: lakes	23,580	10,093	13,487	23,580	23,580	0%
Other contractual services: wetlands	4,037	2,627	1,410	4,037	4,037	0%
Other contractual services: culverts/drains	1,835	982	853	1,835	1,835	0%
Other contractual services: lake health	2,294	347	1,947	2,294	2,294	0%
Aquascaping	4,588	-	4,588	4,588	4,588	0%
Capital outlay	1,376	3,209	-	3,209	1,376	-57%
Repairs and Maintenance (Aerators)*	1,376	176	1,201	1,377	1,376	0%
Street drain repairs & maintenance	-	229	-	229	-	-100%
Total water management services	39,086	17,714	23,486	41,200	39,086	-5%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 451 BUDGET
FISCAL YEAR 2019**

	Fiscal Year 2018			Total Revenues and Expenditures	Proposed Budget FY 2019	% Change Projected '18 Proposed '19
	Adopted Budget FY 2018	Actual through 3/31/18	Projected through 9/30/18			
OPERATING EXPENSES (continued)						
Landscape services						
Other contractual - tree trimming	1,376	-	1,376	1,376	1,376	0%
Total landscape services	<u>1,376</u>	<u>-</u>	<u>1,376</u>	<u>1,376</u>	<u>1,376</u>	<u>0%</u>
Roadway Services						
Personnel	1,099	331	768	1,099	1,099	0%
Fuel	275	348	-	348	275	-21%
Repairs and Maintenance - Parts	459	1,089	-	1,089	459	-58%
Insurance	23	85	-	85	23	-73%
Total Roadway Services	<u>1,856</u>	<u>1,853</u>	<u>768</u>	<u>2,621</u>	<u>1,856</u>	<u>-29%</u>
						N/A
Irrigation services						
Personnel	14,460	8,001	6,460	14,461	14,460	0%
Reclaimed water	75,646	62,056	3,398	65,454	75,646	
Repairs and maintenance - parts	6,250	3,271	2,979	6,250	6,250	0%
Insurance	1,875	1,941	-	1,941	1,875	-3%
Meter costs	875	1,211	-	1,211	875	-28%
Other contractual services	3,250	722	2,528	3,250	3,250	0%
Electricity	21,250	11,246	10,000	21,246	21,250	0%
Pumps & machinery	10,000	5,455	4,545	10,000	10,000	0%
Depreciation	25,026	12,513	12,513	25,026	25,026	0%
Total irrigation services	<u>158,632</u>	<u>106,416</u>	<u>42,423</u>	<u>148,839</u>	<u>158,632</u>	<u>7%</u>
Total operating expenses	<u>228,847</u>	<u>140,101</u>	<u>80,890</u>	<u>220,991</u>	<u>228,921</u>	<u>4%</u>
Operating income/loss	11,510	(25,248)	(19,399)	(44,647)	19,601	
Nonoperating revenues/(expenses)						
Interest income	125	40	94	134	125	-7%
Total nonoperating revenues/(expenses)	<u>125</u>	<u>40</u>	<u>94</u>	<u>134</u>	<u>125</u>	<u>-7%</u>
Change in net assets	11,635	(25,208)	(19,305)	(44,513)	19,726	
Total net assets - beginning (unaudited)	<u>356,357</u>	<u>343,663</u>	<u>318,455</u>	<u>343,663</u>	<u>299,150</u>	
Total net assets - ending (projected)	<u>\$ 367,992</u>	<u>\$ 318,455</u>	<u>\$ 299,150</u>	<u>\$ 299,150</u>	<u>\$ 318,876</u>	

*The tax collector allows for a 4% discount; however, the District has elected to budget for 3% as 4% has not been

2018 - 2019 Final Assessments		Debt Service Assessment PAID IN FULL	General Fund	O&M Assessment Colony Fund	Enterprise Fund	Total Assessment
Bayside Neighborhoods	Full Service		\$ 460.28	\$ -	\$ 67.56	\$ 527.84
Bayside Neighborhoods	Limited Service		\$ 239.88	\$ -	\$ 67.56	\$ 307.44
The Colony Neighborhoods	Full Service		\$ 460.28	\$ 524.74	\$ 67.56	\$ 1,052.58
The Colony Neighborhoods	Limited Service		\$ 239.88	\$ 524.74	\$ 67.56	\$ 832.18

2017 - 2018 Final Assessments		Debt Service Assessment PAID IN FULL	General Fund	O&M Assessment Colony Fund	Enterprise Fund	Total Assessment
Bayside Neighborhoods	Full Service		\$ 451.28	\$ -	\$ 59.17	\$ 510.45
Bayside Neighborhoods	Limited Service		\$ 233.69	\$ -	\$ 59.17	\$ 292.86
The Colony Neighborhoods	Full Service		\$ 451.28	\$ 478.73	\$ 59.17	\$ 989.18
The Colony Neighborhoods	Limited Service		\$ 233.69	\$ 478.73	\$ 59.17	\$ 771.59

**Bay Creek
Community Development District
2018-2019 Final Assessments**

PRELIMINARY

Residential Neighborhoods (per unit)	Debt Service Assessment	O&M Assessment		Total Assessment
	PAID IN FULL	General Fund	Enterprise Fund	
Ascot		\$ 460.28	\$ 67.56	\$ 527.84
Pinewater Place		\$ 460.28	\$ 67.56	\$ 527.84
Bay Creek		\$ 460.28	\$ 67.56	\$ 527.84
The Ridge		\$ 460.28	\$ 67.56	\$ 527.84
Bay Creek (phase 2)		\$ 460.28	\$ 67.56	\$ 527.84
Baycrest Villas		\$ 460.28	\$ 67.56	\$ 527.84
Costa Del Sol		\$ 460.28	\$ 67.56	\$ 527.84
The Cottages		\$ 460.28	\$ 67.56	\$ 527.84
Southbridge		\$ 460.28	\$ 67.56	\$ 527.84
Creekside Crossing		\$ 460.28	\$ 67.56	\$ 527.84
The Point		\$ 460.28	\$ 67.56	\$ 527.84
Commercial & Golf Course				
Pelican's Nest Golf Course		\$ 26,484.51	\$ 2,530.12	\$ 29,014.63
US 41 Commercial Parcels		\$ 4,938.80	\$ -	\$ 4,938.80
Fiscal year 2017 - 2018 Assessments:				
	SF	\$ 451.28	\$ 59.17	\$ 510.45
	MF	\$ 451.28	\$ 59.17	\$ 510.45
	GC	\$ 25,966.65	\$ 2,215.92	\$ 28,182.57
	COMM	\$ 4,842.23	\$ -	\$ 4,842.23

NOTE: ENTERPRISE FUND ASSESSMENTS APPLY TO ALL ASSESSABLE UNITS INCLUDING 37.45 PNGC UNITS

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COST SHARING ANALYSIS
FISCAL YEAR 2019**

Landscape Program Program Square Footages	Square Footage		Total Square Footage
	Current	Common	
Bayside	917,556	872,000	1,789,556
Bay Creek	659,425	767,225	1,426,650
Totals	1,576,981	1,639,225	3,216,206
Coconut Road		316,800	

Cost Sharing Methodology - Between Bayside and Bay Creek

Current Benefit Program	Current Units	Percent	Sq. Ft. Responsibilities
Existing Bayside Units	3,531.10	80.80%	1,274,201
Bay Creek Units	839.27	19.20%	302,780
	4,370.37	100.00%	1,576,981

Common Benefit Programs	Current Units	Percent	Sq. Ft. Responsibilities
Existing Bayside Units	3,531.10	78.00%	1,278,596
Future Bayside Units	156.57	3.46%	56,717
Bay Creek Units	839.27	18.54%	303,912
	4,526.94	100.00%	1,639,225

	Total Sq. Footage Responsibilities	Percent
Bayside	2,609,514	81.14%
Bay Creek	606,692	18.86%
	3,216,206	100%

Bayside Program Splits - Landscaping

	Sq. Ft. Responsible	Percent
Existing Bayside Units	2,552,797	98%
Future Bayside Units	56,717	2%
	2,609,514	100%

Bayside Program Splits - Parks and Recreation

	Existing Units	Percent
Existing Bayside Units	3531.10	96%
Future Bayside Units	156.57	4%
	3687.67	100%

	General Fund	Enterprise Fund	Total
Administrative/Field Cost Allocation*:	75.00%	25.00%	100.00%
Water Mgmt Cost Allocation:	63.30%	36.70%	100.00%
Street lighting Cost Allocation:	100.00%	0.00%	100.00%
Landscaping Cost Allocation:	100.00%	0.00%	100.00%
Roadway/P&R Cost Allocation:	63.30%	36.70%	100.00%
Irrigation Cost Allocation:	0.00%	100.00%	100.00%

Administrative/Field Cost Allocation* - Assessment Roll Preparation is accounted for exclusively in the General Fund and Utility Billing is accounted for exclusively in the Enterprise Fund.

Note, the split for property insurance and worker's compensation insurance is amended to account for the property value and the number of employees per area respectively.

**Some expenditures in the general funds and enterprise funds "Professional fees" sections are cost shared as follows: 75/25 between the general funds and the enterprise funds. The 75% is then split 50/50 between the respective general funds and the 25% is split 50/50 between the respective enterprise funds.

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
PAYROLL PROJECTIONS
FISCAL YEAR 2019**

0.6300023

			Overtime Hours Per				Total	General Fund	Enterprise Fund
	2016 Wage	2017 Wage	Period	Salary	Taxes/WC	Benefits			
Landscaping									
Supervisors - 2	\$ 120,000	\$ 120,000	0	\$ 120,000	\$ 10,196	\$ 26,132	\$ 156,328	\$ 98,487	\$ 57,841
Crew - 19	\$ 11	\$ 11.00	3	\$ 467,324	\$ 75,940	\$ 14,400	\$ 557,664	\$ 557,664	
Crew - 5	\$ 13	\$ 13.00	3	\$ 145,340	\$ 23,618	\$ 14,400	\$ 183,358	\$ 183,358	
Crew Leaders - 2	\$ 18	\$ 18.00	3	\$ 80,496	\$ 13,081	\$ 14,400	\$ 107,977	\$ 107,977	
Crew Only Total								\$ 848,999	
Colony Landscaping									
Supervisors	\$ 49,920	\$ 49,920	0	\$ 49,920	\$ 8,112	\$ 7,200	\$ 65,232	\$ 65,232	
Crew Leader	\$ 12.00	\$ 12.00	2	\$ 26,208	\$ 4,259	\$ 7,200	\$ 37,667	\$ 37,667	
Irrigation Tech	\$ 11.50	\$ 11.50	2	\$ 25,116	\$ 4,081	\$ -	\$ 29,197	\$ 29,197	
Crew - 5	\$ 11.00	\$ 11.00	2	\$ 120,120	\$ 19,520	\$ -	\$ 139,640	\$ 139,640	
Total								\$ 271,736	
Roadway									
Streetsweeper	14.6	14.6	0	\$ 10,300	\$ 1,674	\$ -	\$ 11,974	\$ 11,974	\$ 4,394
Total Roadway							\$ 11,974	\$ 11,974	

Bayside Improvement
Community Development District
Assessable Unit Schedule Analysis - GF 001
Fiscal Year 2019

Parcel	Classification	2018 Units
Single-Family		
Unit 1- Pennyroyal	SF	43
Unit 2- Goldcrest	SF	42
Unit 3- Lakemont	SF	101
Unit 4 - Lakemont	SF	42
Unit 6- Bay Cedar I	SF	30
Unit 7- The Capri	SF	63
Unit 8- Longlake	SF	39
Unit 9- Lakemont	SF	22
Unit 10 -Longlake	SF	64
Unit 11- Longlake	SF	33
Unit 12- Longlake	SF	11
Unit 13- Longlake Village	SF	56
Unit 15- Bay Cedar II	SF	36
Unit 19- Heron Point	SF	23
Coventry	SF	8
	Sub-total	613
Multi-Family		
Lakemont Cove	MF	124
Cypress Island	MF	68
Palm Colony	MF	120
Sandpiper Isles	MF	100
Sandpiper Greens	MF	48
Mystic Ridge	MF	46
Sawgrass Point	MF	124
The Reserve	MF	60
Southbridge	MF	34
	Sub-total	724

Bayside Improvement
Community Development District
Assessable Unit Schedule Analysis - GF 001
Fiscal Year 2019

Parcel	Classification	2018 Units
Commercial		
Parcel F/B	COM	35.26
PNGC Golf Maintenance Facility	COM	12.54
PCGC Golf Maintenance Facility	COM	15.67
PNGC Clubhouse	COM	32.14
PCGC Clubhouse	COM	31.63
	Sub-total	127.24
Golf Course		
Pelican's Nest	GC	220.08
Pelican Colony	GC	145.85
	Sub-total	365.93
LaScala (Baywinds addition)	MF	64
Palermo (Baywinds addition)	MF	71
		135
Total Full Assessment Units (non-bonded area)		1965.17
Single Family		
Waterside	SF	46
Messina Ct.	SF	6
Sanctuary	SF	52
Addison Place	SF	28
Tuscany Isles	SF	40
Bellagio	SF	26
	Sub-total	198
Multi-Family		
Heron Cove	MF	22
Heron Glen	MF	15
Las Palmas	MF	49
Merano	MF	100
Sorento	MF	72
Treviso	MF	76
Villa Trevi	MF	5
Villa @ Castella	MF	24
Casa @ Castella	MF	24
Mansions @ Castella	MF	24
Florenzia	MF	116
Navona	MF	100
Terzetto Phase I	MF	30
Terzetto Phase II	MF	39
Ponza (former Pelican Landing Res)	MF	13
Cielo	MF	96
Altaira	MF	75
	Sub-total	880

Bayside Improvement
Community Development District
Assessable Unit Schedule Analysis - GF 001
Fiscal Year 2019

Parcel	Classification	2018 Units
Commercial		
Tract B Walden Center	COM	37.70
Tides Condo (f/k/a Villas at P.L. Apartments)	COM	280
Tract I	COM	6.61
Coconut Square, Lot 1	COM	8.0995
Coconut Square, Lot 2	COM	5.8586
Coconut Square, Lot 3	COM	5.7240
Coconut Square, Lot 4	COM	5.8184
Coconut Square, Lot 5	COM	15.1479
Colony Sales Office	COM	1
North building	COM	11.0780
South building	COM	11.0781
Tract E	COM	7.19
Hyatt	COM	92.63
	Sub-total	487.93
Total Full Assessment Units (bond series 1996 area)		1565.93

Total Full Assessment Units 3531.10

FUTURE UNITS

Reduced Services

Elks Lodge	non-profit	6.57
	Sub-total	6.57

Multi-Family

Colony VIII (5630)	MF	75
Colony IX (5640)	MF	75
	Sub-total	150

Total Future Limited Service Assessment Units 156.57

Grand Total of Bayside Assessable Units 3687.67

**BAYCREEK COMMUNITY DEVELOPMENT DISTRICT
ASSESSABLE UNIT SCHEDULE ANALYSIS
Fiscal Year 2019**

Residential Units	type	acres	Units	GF 101 O & M ERU's	GF 003 O & M ERU's
Single Family					
Ascot	SF		48		
Pinewater Place	SF		44		
			92	92	92
Estate Single Family					
Unit 16 Bay Creek	ESF		20		
Unit 17 The Ridge	ESF		43		
Unit 17 addition The Ridge	ESF		2		
Bay Creek Phase 2	ESF		15		
Total Estate Single Family			80	80	80
Multi Family					
Baycrest Villas	MF		90		
Costa Del Sol	MF		62		
Unit 18 The Cottages	MF		41		
Southbridge	MF		132		
Creekside Crossing	MF		114		
The Point	MF		160		
Total Multi Family			599	599	599
Total Residential			771	771	771
Commercial & Golf Course					
US 41 Commercial	COM	1.85		10.73	0
Pelican's Nest Golf Course	GOLF	57.54		57.54	0
Total Commercial		59.39		68.27	0
Total O & M Units			839.27	771.00	771.00

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
ASSESSABLE UNIT SCHEDULE ANALYSIS - GF 002 The Colony
Fiscal Year 2019**

	2018	2019
	Units	Units
Messina Court	6	6
Tuscany Isle	40	40
Bellagio (parcel E)	26	26
Las Palmas	49	49
Addison Place	28	28
Trevi	5	5
Terzetto Phase I	30	30
Terzetto Phase II	39	39
Merano (Parcel A-D)	100	100
Navona (Colony VII)	100	100
Sorento	72	72
Treviso (Colony II)	76	76
Castella (Colony X - Parcel 5650)	72	72
Florenzia (Colony III 5610)	116	116
Ponza	13	13
Altaira Colony IV (5620)	75	75
Cielo Colony V (5450)	96	96
Colony VIII (Parcel M 5360-future highrise)	75	75
Colony IX (Parcel N 5640-future highrise)	75	75
LaScala (no debt)	64	64
Palermo (no debt)	71	71
Pelican Colony Clubhouse	31.63	31.63
Total General Fund 002	1,259.63	1,259.63

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451
ASSESSABLE UNIT SCHEDULE ANALYSIS
FISCAL YEAR 2019**

	2018 Units	2019 Units
Unit 1- Pennyroyal	43.00	43.00
Unit 2- Goldcrest	42.00	42.00
Unit 3- Lakemont	101.00	101.00
Unit 4 - Lakemont	42.00	42.00
Unit 6- Bay Cedar I	30.00	30.00
Unit 7- The Capri	63.00	63.00
Unit 8- Longlake	39.00	39.00
Unit 9- Lakemont	22.00	22.00
Unit 10 -Longlake	64.00	64.00
Unit 11- Longlake	33.00	33.00
Unit 12- Longlake	11.00	11.00
Unit 13- Longlake Village	56.00	56.00
Unit 15- Bay Cedar II	36.00	36.00
Unit 19- Heron Point	23.00	23.00
Coventry	8.00	8.00
Lakemont Cove	124.00	124.00
Cypress Island	68.00	68.00
Palm Colony	120.00	120.00
Sandpiper Isles	100.00	100.00
Sandpiper Greens	48.00	48.00
Mystic Ridge	46.00	46.00
Sawgrass Point	124.00	124.00
The Reserve	60.00	60.00
Southbridge	34.00	34.00
LaScala (Baywinds addition)	64.00	64.00
Palermo (Baywinds addition)	71.00	71.00
Waterside	46.00	46.00
Messina Ct.	6.00	6.00
Sanctuary	52.00	52.00
Addison Place	28.00	28.00
Tuscany Isles	40.00	40.00
Bellagio	26.00	26.00
Heron Cove	22.00	22.00
Heron Glen	15.00	15.00
Las Palmas	49.00	49.00
Merano	100.00	100.00
Sorento	72.00	72.00
Treviso (Colony II)	76.00	76.00
Villa Trevi	5.00	5.00
Villa @ Castella	24.00	24.00
Casa @ Castella	24.00	24.00
Mansions @ Castella	24.00	24.00
Florenzia (Colony III-5610)	116.00	116.00
Navona	100.00	100.00
Tezetto Phase I	30.00	30.00

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451
ASSESSABLE UNIT SCHEDULE ANALYSIS
FISCAL YEAR 2019**

	2018 Units	2019 Units
Tezetto Phase II	39.00	39.00
Altaira Colony IV (5620)	75.00	75.00
Cielo Colony V (5450)	96.00	96.00
Colony VIII (5630)	75.00	75.00
Colony IX (5640)	75.00	75.00
Ponza (former Pelican Landing Residential Assoc)	13.00	13.00
Parcel F/B	35.26	35.26
PNGC Clubhouse	32.14	32.14
PCGC Clubhouse	31.63	31.63
Walden Center	37.70	37.70
Tides	280.00	280.00
Tract I	6.61	6.61
Coconut Square Lot 1	8.10	8.10
Coconut Square Lot 2	5.86	5.86
Coconut Square Lot 3	5.72	5.72
Coconut Square Lot 4	5.82	5.82
Coconut Square Lot 5	15.15	15.15
Colony Sales Office	1.00	1.00
North Building	11.08	11.08
South Building	11.08	11.08
Tract E WCI Site	7.19	7.19
Bayside	3,194.33	3,194.34
Ascot	48.00	48.00
Pinewater Place	44.00	44.00
Unit 16 Bay Creek	20.00	20.00
Unit 17 The Ridge	43.00	43.00
Unit 17 addition The Ridge	2.00	2.00
Bay Creek Phase 2	15.00	15.00
Baycrest Villas	90.00	90.00
Costa Del Sol	62.00	62.00
Unit 18 The Cottages	41.00	41.00
Southbridge	132.00	132.00
Creekside Crossing	114.00	114.00
The Point	160.00	160.00
Commercial	10.73	10.73
PN Golf Club	37.45	37.45
Bay Creek	819.18	819.18
Total Enterprise Fund	4,013.51	4,013.52