

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ADOPTED BUDGET
FISCAL YEAR 2022**

**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 2022**

	Fiscal Year 2021			Total Revenues & Expenditures	Proposed Budget FY 2022	% Change 2021 vs 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/21			
REVENUES						
Assessment levy: on-roll - gross	\$ 2,321,727				\$ 2,411,834	
Allowable discounts (4%)	(69,652)				(96,473)	
Assessment levy: on-roll - net	2,252,075	\$ 2,155,892	\$ 96,201	\$ 2,252,093	2,315,361	3%
Interest	1,500	60	1,442	1,502	1,500	0%
Street sweeping	10,000	-	10,000	10,000	10,000	0%
Miscellaneous-FEMA/State reimb	-	2,240	-	2,240	-	N/A
Total revenues	<u>2,263,575</u>	<u>2,158,192</u>	<u>107,643</u>	<u>2,265,835</u>	<u>2,326,861</u>	<u>3%</u>
EXPENDITURES						
Professional fees						
Supervisors	19,377	8,396	10,981	19,377	19,377	0%
Engineering	18,750	11,723	10,000	21,723	21,750	16%
Legal	18,750	13,013	12,000	25,013	24,000	28%
Audit	18,000	2,626	15,374	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	3,049	1,991	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	630	720	1,350	1,350	0%
Printing and binding	4,918	2,459	2,459	4,918	4,918	0%
Legal Notices and Communications	1,125	328	797	1,125	1,125	0%
Office supplies	150	428	400	828	600	300%
Subscriptions and memberships	263	263	-	263	263	0%
ADA website compliance	253	158	95	253	253	0%
Insurance	16,350	16,668	-	16,668	17,168	5%
Miscellaneous (bank fees)	6,750	2,711	3,000	5,711	6,750	0%
Total professional fees	<u>179,301</u>	<u>100,802</u>	<u>87,693</u>	<u>188,494</u>	<u>188,819</u>	<u>5%</u>
Field management						
Other contractual	37,799	18,899	18,900	37,799	37,799	0%
Total field management	<u>37,799</u>	<u>18,899</u>	<u>18,900</u>	<u>37,799</u>	<u>37,799</u>	<u>0%</u>
Water management services						
NPDES program	3,165	797	2,368	3,165	3,165	0%
Other contractual services: lakes	180,405	81,686	98,719	180,405	200,661	11%
Other contractual services: wetlands	36,714	16,336	20,378	36,714	37,980	3%
Other contractual services: culverts/drains	25,320	5,995	46,819	52,814	37,980	50%
Other contractual services: lake health	6,330	2,100	1,530	3,630	6,330	0%
Aquascaping	18,990	17,724	-	17,724	18,990	0%
Capital outlay	9,495	-	-	-	9,495	0%
Repairs and Maintenance (Aerators)	9,495	5,462	4,033	9,495	9,495	0%
Total water management	<u>289,914</u>	<u>130,100</u>	<u>173,847</u>	<u>303,947</u>	<u>324,096</u>	<u>12%</u>

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Revenues & Expenditures	Proposed Budget FY 2022	% Change 2021 vs 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/21			
EXPENDITURES AND OTHER USES (continued)						
Street lighting						
Contractual Services	40,000	24,553	15,447	40,000	40,000	0%
Electricity	39,000	19,575	19,425	39,000	39,000	0%
Total street lighting	<u>79,000</u>	<u>44,128</u>	<u>34,872</u>	<u>79,000</u>	<u>79,000</u>	0%
Landscape services						
Supervisors	111,000	58,293	58,300	116,593	120,000	8%
Personnel services	925,000	492,033	475,000	967,033	950,000	3%
Other contractual- horticulturalists	3,000	340	1,500	1,840	2,000	-33%
Other contractual-training	1,500	-	1,500	1,500	1,500	0%
Maintenance tracking software	12,000	6,919	3,000	9,919	3,500	-71%
Capital outlay: equipment	55,000	36,832	12,000	48,832	55,000	0%
Fuel	22,000	11,987	11,000	22,987	22,000	0%
Repairs and maintenance (parts)	45,000	16,687	18,000	34,687	40,000	-11%
Insurance	13,986	14,066	-	14,066	14,769	6%
Minor operating equipment	20,000	22,845	(4,000)	18,845	20,000	0%
Horticulture dumpster	35,000	17,225	17,775	35,000	35,000	0%
Employee uniforms	25,000	13,494	13,000	26,494	26,000	4%
Chemicals	60,000	25,985	25,000	50,985	55,000	-8%
Flower program	125,000	68,614	56,386	125,000	125,000	0%
Mulch program	77,000	92,084	(17,000)	75,084	80,000	4%
Plant replacement program	50,000	21,780	15,000	36,780	50,000	0%
Other contractual - tree trimming	9,495	-	9,495	9,495	9,495	0%
Fountain maintenance	7,500	7,339	3,000	10,339	7,500	0%
Office operations	25,000	11,444	12,000	23,444	25,000	0%
Monument maintenance	20,000	-	5,000	5,000	20,000	0%
Total landscape services	<u>1,642,481</u>	<u>917,967</u>	<u>715,956</u>	<u>1,633,923</u>	<u>1,661,764</u>	1%
Roadway services						
Personnel	7,580	4,522	3,058	7,580	7,800	3%
Repairs and maintenance - parts	7,500	508	3,000	3,508	7,500	0%
Insurance	1,500	1,542	-	1,542	1,600	7%
Total roadway services	<u>16,580</u>	<u>6,572</u>	<u>6,058</u>	<u>12,630</u>	<u>16,900</u>	2%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Revenues & Expenditures	Proposed Budget FY 2022	% Change 2021 vs 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/21			
EXPENDITURES (continued)						
Parks & recreation						
Utilities	8,500	4,743	3,757	8,500	8,500	0%
Operating supplies	1,000	-	1,000	1,000	1,000	0%
Total parks and recreation	<u>9,500</u>	<u>4,743</u>	<u>4,757</u>	<u>9,500</u>	<u>9,500</u>	0%
Other fees & charges						
Property appraiser	3,600	3,625	-	3,625	3,625	1%
Tax collector	5,400	5,358	-	5,358	5,358	-1%
Total other fees & charges	<u>9,000</u>	<u>8,983</u>	<u>-</u>	<u>8,983</u>	<u>8,983</u>	0%
Total expenditures	<u>2,263,575</u>	<u>1,232,194</u>	<u>1,042,083</u>	<u>2,274,276</u>	<u>2,326,861</u>	3%
Excess/(deficiency) of revenues over/(under) expenditures	-	925,998	(934,440)	(8,441)	-	
Fund balance - beginning (unaudited)	411,541	288,708	1,214,706	288,708	280,267	
Fund balance - ending (projected)	<u>\$ 411,541</u>	<u>\$ 1,214,706</u>	<u>\$ 280,266</u>	<u>\$ 280,267</u>	<u>\$ 280,267</u>	

Description	Total Units	Assessment Summary		Total Revenue	
		2021	2022		
Common & Administration	156.57	\$ 274.70	\$ 279.86	\$ 43,817.68	37,709.88
Full Assessment	3,871.71	568.84	584.31	2,262,278.87	2,291,524.20
Limited Benefit Assessment-outside gates	498.66	153.10	163.69	81,625.66	82,564.60
	<u>4,526.94</u>			<u>2,387,722.21</u>	

**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 2022.</p>		
Engineering		21,750
<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		24,000
<p>Coleman, Yovanovich and Koester, PA serves Bayside and Daniel H. Cox, PA. serves Bay Creek, both provide 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 the 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		1,125
<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
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GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
DEFINITIONS OF EXPENDITURES**

Expenditures (Continued)

Office supplies	600
Accounting and administrative supplies.	
Subscriptions and memberships	263
Annual fee paid to the Florida Department of Economic Opportunity.	
ADA website compliance	253
Insurance	17,168
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	3,165
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	200,661
Other contractual services: wetlands	37,980
Other contractual services: culverts/drains	37,980
Other contractual services: lake health	6,330
Aquascaping	18,990
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.	

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

Expenditures (continued)

Street lighting

Contractual Services	40,000
The Districts contract with a licensed and insured electrician to service their street, landscape	
Electricity	39,000
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.	

Landscape services

Supervisors	120,000
Includes salary, taxes and benefits for the Districts' field manager and irrigation manager.	
Personnel services	950,000
Includes salary, taxes and benefits for the Districts' in-house landscape maintenance crew.	
Other contractual- horticulturalists	2,000
Periodic professional review and report of landscape maintenance practices.	
Other contractual-training	1,500
Covers periodic training of staff by Horticulturalists or other Industry Professionals.	
Maintenance tracking software	3,500
Continued implementation of a Landscape Services activity tracking program. This service is	
provided by Monday and includes an annual subscription.	
Capital outlay: equipment	55,000
Department related purchase of vehicles and equipment. The Districts anticipate new	
additional equipment needs including replacement mower and a 1 ton truck.	
Fuel	22,000
Cost of fuel for vehicles and equipment used by the Districts.	
Repairs and maintenance (parts)	40,000
Parts replacement for vehicles and equipment.	
Insurance	14,769
Insurance costs for automobiles, property and workers' compensation.	
Minor operating equipment	20,000
Costs associated with small equipment purchases.	
Horticulture dumpster	35,000
Costs associated with the disposal of the Districts' horticulture debris that accumulates during	
pruning operations.	
Employee uniforms	26,000
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	125,000
The Districts' flower program consists of replacing flowers within certain landscape and	
signage areas three 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	50,000
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	
Fountain maintenance	7,500
Cost of maintaining the entry feature.	
Office operations	25,000
Office supplies and maintenance for the field office.	
Monument maintenance	20,000
Annual cost of pressure washing and painting the monuments. This includes the monuments and brick pavers at the central fountain.	
Roadway services	7,800
Personnel	
Includes salary, taxes and benefits for the Districts' street sweeper.	
Repairs and maintenance - parts	7,500
Insurance	1,600
Insurance costs for automobiles that relate to this department.	
Parks & Recreation	
Utilities	8,500
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	3,625
The property appraiser charges \$1.00 per parcel.	
Tax collector	5,358
The tax collector charges \$1.50 per parcel.	
Total expenditures	\$ 2,326,861

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2022**

	Fiscal Year 2021				Proposed Budget FY 2022	% Change 2021 vs 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/21	Total Revenues & Expenditures		
REVENUES						
Assessment levy: on-roll - gross	\$ 1,869,496				\$ 1,942,140	
Allowable discounts (4%)	(56,085)				(77,686)	
Assessment levy: on-roll - net	1,813,411	\$ 1,740,111	\$ 73,300	\$ 1,813,411	1,864,454	3%
Interest	1,211	42	1,169	1,211	1,211	0%
Street sweeping	8,072	-	8,076	8,076	8,072	0%
Miscellaneous-FEMA/State reimb	-	1,831	-	1,831	-	N/A
Total revenues	<u>1,822,694</u>	<u>1,741,984</u>	<u>82,545</u>	<u>1,824,529</u>	<u>1,873,737</u>	<u>3%</u>
EXPENDITURES						
Professional fees						
Supervisors**	9,689	4,198	5,491	9,689	9,689	0%
Engineering	15,214	9,512	8,114	17,626	17,648	16%
Legal	15,214	10,559	9,737	20,296	19,474	28%
Audit**	9,000	1,313	7,687	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	2,474	1,615	4,089	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	511	584	1,095	1,095	0%
Printing and binding	3,990	1,995	1,995	3,990	3,990	0%
Legal Notices and Communications	913	266	647	913	913	0%
Office supplies	122	347	325	672	487	299%
Subscriptions and memberships	213	213	-	213	213	0%
ADA website compliance	205	128	77	205	205	0%
Insurance**	8,175	8,334	-	8,334	8,584	5%
Miscellaneous (bank fees)	5,477	2,203	2,434	4,637	5,477	0%
Total professional fees	<u>128,754</u>	<u>73,169</u>	<u>62,946</u>	<u>136,115</u>	<u>136,222</u>	<u>6%</u>
Field management						
Other contractual	30,670	15,335	15,335	30,670	30,670	0%
Total field management	<u>30,670</u>	<u>15,335</u>	<u>15,335</u>	<u>30,670</u>	<u>30,670</u>	<u>0%</u>
Water management services						
NPDES program	2,568	647	1,921	2,568	2,568	0%
Other contractual services: lakes	146,381	66,280	80,101	146,381	162,816	11%
Other contractual services: wetlands	29,790	13,255	16,535	29,790	30,817	3%
Other contractual services: culverts/dra	20,545	4,520	37,989	42,509	30,817	50%
Other contractual services: lake health	5,136	1,704	1,241	2,945	5,136	0%
Aquascaping	15,408	14,381	-	14,381	15,408	0%
Capital outlay	7,704	-	-	-	7,704	0%
Repairs and Maintenance (Aerators)	7,704	4,432	3,272	7,704	7,704	0%
Total water management	<u>235,236</u>	<u>105,219</u>	<u>141,059</u>	<u>246,278</u>	<u>262,970</u>	<u>12%</u>

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Revenues & Expenditures	Proposed Budget FY 2022	% Change 2021 vs 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/21			
EXPENDITURES (continued)						
Street lighting						
Contractual Services	32,456	19,922	12,534	32,456	32,456	0%
Electricity	31,645	15,883	15,761	31,644	31,645	0%
Equipment	-	-	-	-	-	N/A
Total street lighting	64,101	35,805	28,295	64,100	64,101	0%
Landscape services						
Supervisor	90,065	47,296	47,305	94,601	97,368	8%
Personnel services	750,545	399,166	385,415	784,581	770,830	3%
Other contractual- horticulturalists	2,434	276	1,217	1,493	1,623	-33%
Other contractual-training	1,217	-	1,217	1,217	1,217	0%
Maintenance tracking software	9,737	5,614	2,434	8,048	2,840	-71%
Capital outlay: equipment	44,627	29,826	9,737	39,563	44,627	0%
Fuel	17,851	9,850	8,925	18,775	17,851	0%
Repairs and maintenance (parts)	36,513	13,540	14,605	28,145	32,456	-11%
Insurance	11,348	11,389	-	11,389	11,984	6%
Minor operating equipment	16,228	18,557	(3,246)	15,311	16,228	0%
Horticulture dumpster	28,399	13,976	14,423	28,399	28,399	0%
Employee uniforms	20,285	10,949	10,548	21,497	21,096	4%
Chemicals	48,684	21,084	20,285	41,369	44,627	-8%
Flower program	101,425	55,674	45,752	101,426	101,425	0%
Mulch program	62,478	74,718	(13,794)	60,924	64,912	4%
Plant replacement program	40,570	17,672	12,171	29,843	40,570	0%
Other contractual - tree trimming	7,704	-	7,704	7,704	7,704	0%
Fountain maintenance	6,086	5,967	2,434	8,401	6,086	0%
Office operations	20,285	9,265	9,737	19,002	20,285	0%
Monument maintenance	16,228	-	4,057	4,057	16,228	0%
Total landscape services	1,332,709	744,819	580,926	1,325,745	1,348,356	1%
Roadway services						
Personnel	6,150	3,669	2,481	6,150	6,329	3%
Repairs and maintenance - parts	6,086	412	2,434	2,846	6,086	0%
Insurance	1,217	1,249	-	1,249	1,298	7%
Total roadway services	13,453	5,330	4,915	10,245	13,713	2%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Revenues & Expenditures	Proposed Budget FY 2022	% Change 2021 vs 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/21			
EXPENDITURES (continued)						
Parks & recreation						
Utilities	8,160	4,553	3,048	7,601	8,160	0%
Operating supplies	960	-	811	811	960	0%
Total parks and recreation	<u>9,120</u>	<u>4,553</u>	<u>3,859</u>	<u>8,412</u>	<u>9,120</u>	0%
Other fees & charges						
Property appraiser	3,456	3,480	-	3,480	3,480	1%
Tax collector	5,184	5,144	-	5,144	5,144	-1%
Total other fees & charges	<u>8,640</u>	<u>8,624</u>	<u>-</u>	<u>8,624</u>	<u>8,624</u>	0%
Total expenditures	<u>1,822,683</u>	<u>992,854</u>	<u>837,335</u>	<u>1,830,189</u>	<u>1,873,776</u>	3%
Excess/(deficiency) of revenues over/(under) expenditures	11	749,130	(754,790)	(5,660)	(39)	
Fund balance - beginning (unaudited)	279,944	233,376	982,506	233,376	227,716	
Fund balance - ending (projected)	<u>\$ 279,955</u>	<u>\$ 982,506</u>	<u>\$ 227,716</u>	<u>\$ 227,716</u>	<u>\$ 227,677</u>	

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

Description	Total Units	Assessment Summary		Total Revenue
		2021	2022	
Common & Administration	156.57	\$ 230.98	\$ 240.85	\$ 37,709.88
Full Assessment	3043.17	578.50	599.33	1,823,863.08
Limited Benefit Assessment-outside ga	487.93	149.32	165.12	80,567.00
	<u>3,687.67</u>			<u>\$ 1,942,139.96</u>

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2022**

	Fiscal Year 2021				Proposed Budget FY 2022	% Change 2021 vs 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/21	Total Revenues & Expenditures		
REVENUES						
Assessment levy: on-roll - gross	\$ 452,249				\$ 469,659	
Allowable discounts (4%)	(13,567)				(18,786)	
Assessment levy: on-roll - net	438,682	\$ 415,781	\$ 22,901	\$ 438,682	450,873	3%
Interest	291	18	273	291	291	0%
Street sweeping	1,928	-	1,924	1,924	1,928	0%
Miscellaneous-FEMA/State reimbursement	-	409	-	409	-	N/A
Total revenues	440,901	416,208	25,098	441,306	453,092	3%
EXPENDITURES						
Professional fees						
Supervisors**	9,689	4,198	5,491	9,689	9,689	0%
Engineering	3,536	2,211	1,886	4,097	4,102	16%
Legal	3,536	2,454	2,263	4,717	4,526	28%
Audit**	9,000	1,313	7,687	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	575	376	951	951	0%
Assessment roll preparation	1,599	1,599	-	1,599	1,599	0%
Telephone	179	90	90	180	179	0%
Postage & reproduction	255	119	136	255	255	0%
Printing and binding	928	464	464	928	928	0%
Legal Notices and Communications	212	62	150	212	212	0%
Office supplies	28	81	75	156	113	304%
Subscriptions and memberships	50	50	-	50	50	0%
ADA website compliance	48	30	18	48	48	0%
Insurance**	8,175	8,334	-	8,334	8,584	5%
Miscellaneous (bank fees)	1,273	508	566	1,074	1,273	0%
Total professional fees	50,548	27,633	24,747	52,380	52,598	4%
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	597	150	447	597	597	0%
Other contractual services: lakes	34,024	15,406	18,618	34,024	37,845	11%
Other contractual services: wetlands	6,924	3,081	3,843	6,924	7,163	3%
Other contractual services: culverts/drains	4,775	1,475	8,830	10,305	7,163	50%
Other contractual services: lake health	1,194	396	289	685	1,194	0%
Aquascaping	3,582	3,343	-	3,343	3,582	0%
Capital outlay	1,791	-	-	-	1,791	0%
Repairs and Maintenance (Aerators)	1,791	1,030	761	1,791	1,791	0%
Total water management	54,678	24,881	32,788	57,669	61,126	12%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Revenues & Expenditures	Proposed Budget FY 2022	% Change 2021 vs 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/21			
EXPENDITURES (continued)						
Street lighting						
Contractual Services	7,544	4,631	2,913	7,544	7,544	0%
Electricity	7,355	3,692	3,664	7,356	7,355	0%
Total street lighting	<u>14,899</u>	<u>8,323</u>	<u>6,577</u>	<u>14,900</u>	<u>14,899</u>	0%
Landscape services						
Supervisor	20,935	10,997	10,995	21,992	22,632	8%
Personnel services	174,455	92,867	89,585	182,452	179,170	3%
Other contractual- horticulturalists	566	64	283	347	377	-33%
Other contractual-training	283	-	283	283	283	0%
Maintenance tracking software	2,263	1,305	566	1,871	660	-71%
Capital outlay	10,373	7,006	2,263	9,269	10,373	0%
Fuel	4,149	2,137	2,075	4,212	4,149	0%
Repairs and maintenance (parts)	8,487	3,147	3,395	6,542	7,544	-11%
Insurance	2,638	2,677	-	2,677	2,785	6%
Minor operating equipment	3,772	4,288	(754)	3,534	3,772	0%
Horticulture dumpster	6,601	3,249	3,352	6,601	6,601	0%
Employee uniforms	4,715	2,545	2,452	4,997	4,904	4%
Chemicals	11,316	4,901	4,715	9,616	10,373	-8%
Flower program	23,575	12,940	10,634	23,574	23,575	0%
Mulch program	14,522	17,366	(3,206)	14,160	15,088	4%
Plant replacement program	9,430	4,108	2,829	6,937	9,430	0%
Other contractual - tree trimming	1,791	-	1,791	1,791	1,791	0%
Fountain maintenance	1,415	1,372	566	1,938	1,415	0%
Office operations	4,715	2,179	2,263	4,442	4,715	0%
Monument maintenance	3,772	-	943	943	3,772	0%
Hurricane clean up	-	-	-	-	-	N/A
Total landscape services	<u>309,773</u>	<u>173,148</u>	<u>135,030</u>	<u>308,178</u>	<u>313,409</u>	1%
Roadway services						
Personnel	1,430	853	577	1,430	1,471	3%
Repairs and maintenance - parts	1,415	96	566	662	1,415	0%
Insurance	283	293	-	293	302	7%
Total roadway services	<u>3,128</u>	<u>1,242</u>	<u>1,143</u>	<u>2,385</u>	<u>3,188</u>	2%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Revenues & Expenditures	Proposed Budget FY 2022	% Change 2021 vs 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/21			
EXPENDITURES (continued)						
Parks & recreation						
Utilities	340	190	709	899	340	0%
Operating supplies	40	-	189	189	40	0%
Total parks and recreation	<u>380</u>	<u>190</u>	<u>898</u>	<u>1,088</u>	<u>380</u>	0%
Other fees & charges						
Property appraiser	144	145	-	145	145	1%
Tax collector	216	214	-	214	214	-1%
Total other fees & charges	<u>360</u>	<u>359</u>	<u>-</u>	<u>359</u>	<u>359</u>	0%
Total expenditures	<u>440,895</u>	<u>239,340</u>	<u>204,748</u>	<u>444,088</u>	<u>453,088</u>	3%
Excess/(deficiency) of revenues over/(under) expenditures	6	176,868	(179,650)	(2,782)	4	
Fund balance - beginning (unaudited)	131,596	55,332	232,200	55,332	52,550	
Fund balance - ending (projected)	<u>\$ 131,602</u>	<u>\$ 232,200</u>	<u>\$ 52,550</u>	<u>\$ 52,550</u>	<u>\$ 52,554</u>	

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

Description	Total Units	Assessment Summary		Total Revenue
		2021	2022	
Full Assessment	828.54	\$ 543.64	\$ 564.44	\$ 467,661.12
Limited Benefit Assessment-outside gates	10.73	169.76	186.17	1,997.60
	<u>839.27</u>			<u>\$ 469,658.72</u>

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 002 - THE COLONY BUDGET
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Revenues & Expenditures	Proposed Budget FY 2022	% Change 2021 vs 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/21			
REVENUES						
Assessment levy: on-roll - gross	\$ 733,146				\$ 747,033	
Allowable discounts (4%)	(21,994)				(29,881)	
Assessment levy: on-roll - net	711,152	\$ 680,416	\$ 30,736	\$ 711,152	717,152	1%
Interest	2,500	5,050	-	5,050	2,500	0%
Total revenues	713,652	685,466	30,736	716,202	719,652	1%
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	5,000	4,675	325	5,000	5,000	0%
Total street lighting	5,000	4,675	325	5,000	5,000	0%
Landscape services						
Personnel services	310,000	147,585	162,415	310,000	333,000	7%
Other contractual- horticulturalists	3,500	-	1,500	1,500	1,500	-57%
Other contractual- training	1,500	750	750	1,500	1,500	0%
Capital outlay	20,000	-	5,000	5,000	20,000	0%
Fuel	10,000	1,205	6,000	7,205	8,000	-20%
Repairs & maintenance (parts)	22,000	3,984	10,000	13,984	15,000	-32%
Insurance	9,500	2,293	-	2,293	3,000	-68%
Horticulture dumpster	17,500	9,425	9,400	18,825	19,000	9%
Miscellaneous equipment	3,500	381	1,000	1,381	2,500	-29%
Chemicals	15,000	7,027	7,973	15,000	15,000	0%
Flower program	50,000	31,640	18,360	50,000	50,000	0%
Mulch program	45,000	27,117	17,883	45,000	45,000	0%
Plant replacement program	40,000	3,211	36,789	40,000	40,000	0%
Other contractual - tree trimming	10,000	-	3,000	3,000	10,000	0%
Monument maintenance	3,000	-	3,000	3,000	3,000	0%
Total landscape services	560,500	234,618	283,070	517,688	566,500	1%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 002 - THE COLONY BUDGET
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Revenues & Expenditures	Proposed Budget FY 2022	% Change 2021 vs 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/21			
Fountain services						
Operating supplies	120,000	48,995	60,000	108,995	120,000	0%
Total fountain services	120,000	48,995	60,000	108,995	120,000	0%
Total expenditures	713,652	302,940	356,895	659,835	719,652	1%
Excess/(deficiency) of revenues over/(under) expenditures	-	382,526	(326,159)	56,367	-	
Fund balance - beginning (unaudited)	219,020	238,097	620,623	238,097	294,464	
Fund balance - ending (projected)	<u>\$ 219,020</u>	<u>\$ 620,623</u>	<u>\$ 294,464</u>	<u>\$ 294,464</u>	<u>\$ 294,464</u>	

Description	Total Units	Assessments		Total Revenue
		2021	2022	
002 Assessment	1,259.63	\$ 582.03	\$ 593.06	\$ 747,036.17

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
FISCAL YEAR 2022**

	Fiscal Year 2021				Proposed Budget FY 2022	% Change 2021 vs 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/21	Total Revenues & Expenditures		
OPERATING REVENUES						
Charges for services:						
Assessment levy - gross	\$ 219,155				\$ 348,431	
Allowable discounts (4%)	(5,479)				(13,937)	
Assessment levy - net	213,676	\$ 202,890	\$ 10,786	\$ 213,676	334,494	57%
Irrigation revenue	481,896	209,437	272,459	481,896	581,896	21%
Meter fees	3,500	-	2,000	2,000	3,500	0%
Total revenues	699,072	412,327	285,245	697,572	919,890	32%
OPERATING EXPENSES						
Professional fees						
Supervisors	6,459	2,800	2,500	5,300	6,459	0%
Engineering	6,250	3,908	2,342	6,250	7,250	16%
Legal	6,250	4,337	3,500	7,837	8,000	28%
Audit	6,000	876	5,124	6,000	6,000	0%
Management	15,767	7,884	7,883	15,767	16,082	2%
Accounting & payroll	5,600	2,800	2,800	5,600	5,600	0%
Computer services	1,680	1,016	664	1,680	1,680	0%
Utility billing	29,000	16,341	14,000	30,341	29,000	0%
Telephone	311	156	155	311	311	0%
Postage & reproduction	450	211	239	450	450	0%
Printing and binding	1,639	820	819	1,639	1,639	0%
Legal Notices and Communications	375	109	266	375	375	0%
Office supplies	50	143	-	143	200	300%
Subscriptions and memberships	87	88	-	88	87	0%
ADA website compliance	147	52	95	147	147	0%
Insurance	5,691	5,556	135	5,691	5,976	5%
Miscellaneous (bank fees)	2,250	896	1,354	2,250	2,250	0%
Total Professional fees	88,006	47,993	41,876	89,869	91,506	4%
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	1,835	463	1,000	1,463	1,835	0%
Other contractual services: lakes	104,595	47,360	57,235	104,595	116,339	11%
Other contractual services: wetlands	21,286	9,472	11,814	21,286	22,020	3%
Other contractual services: culverts/drains	14,680	3,229	20,747	23,976	22,020	50%
Other contractual services: lake health	3,670	804	2,866	3,670	3,670	0%
Aquascaping	11,010	10,276	734	11,010	11,010	0%
Capital outlay	5,505	-	5,505	5,505	5,505	0%
Repairs and Maintenance (Aerators)	5,505	3,167	2,338	5,505	5,505	0%
Total water management services	168,086	74,771	102,239	177,010	187,904	12%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Revenues & Expenditures	Proposed Budget FY 2022	% Change 2021 vs 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/21			
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	1,812	2,582	4,394	4,394	0%
Repairs and Maintenance - Parts	1,835	295	1,540	1,835	1,835	0%
Insurance	250	1,218	-	1,218	250	0%
Total Roadway Services	6,479	3,325	4,122	7,447	6,479	0%
Irrigation services						
Personnel	71,500	37,885	38,000	75,885	78,500	10%
Reclaimed water- Bay Creek	75,646	36,188	39,458	75,646	75,646	0%
Surplus RCS Water- Bayside	-	-	-	-	151,475	N/A
Repairs and maintenance - parts	25,000	14,199	10,801	25,000	25,000	0%
Insurance	7,500	10,111	-	10,111	10,500	40%
Meter costs	7,500	4,480	3,020	7,500	7,500	0%
Other contractual services	9,000	7,139	1,861	9,000	9,000	0%
Electricity	100,000	41,367	58,633	100,000	100,000	0%
Pumps & machinery	50,000	48,279	10,000	58,279	50,000	0%
Depreciation	60,000	30,000	30,000	60,000	60,000	0%
Total irrigation services	406,146	229,648	191,773	421,421	567,621	40%
Total operating expenses	686,822	362,037	346,310	708,347	871,615	27%
Operating income/loss	12,250	50,290	(61,065)	(10,775)	48,275	
Nonoperating revenues/(expenses)						
Interest income	500	14	486	500	500	0%
Total nonoperating revenues/(expenses)	500	14	486	500	500	0%
Change in net assets	12,750	50,304	(60,579)	(10,275)	48,775	
Total net assets - beginning (unaudited)	1,165,899	1,146,965	1,197,269	1,146,965	1,136,690	
Total net assets - ending (projected)	<u>\$ 1,178,649</u>	<u>\$ 1,197,269</u>	<u>\$ 1,136,690</u>	<u>\$ 1,136,690</u>	<u>\$ 1,185,465</u>	

Description	Total Units	Assessment Summary		Total Revenue
		2021	2022	
Full Assessment	4,013.52	\$ 54.60	\$ 86.81	\$ 348,414

**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 2022.	
Engineering	7,250
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	8,000
Coleman, Yovanovich and Koester, PA serves Bayside and Daniel H. Cox, PA. serves Bay Creek, both provide 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	
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	16,082
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	29,000
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	375
The Districts advertise in The News Press for monthly meetings, special meetings, public hearings, bidding, etc.	
Office supplies	200
Accounting and administrative supplies.	
Subscriptions and memberships	87
Annual fee paid to the Department of Community Affairs.	
ADA website compliance	147
Insurance	5,976
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	116,339
Other contractual services: wetlands	22,020
Other contractual services: culverts/drains	22,020
Other contractual services: lake health	3,670

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

EXPENDITURES (continued)

Aquascaping	11,010
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.	
Repairs and Maintenance - Parts	1,835
Parts replacement for vehicles and equipment.	
Insurance	250
Insurance costs for automobiles, property and worker's compensation related to	
Irrigation services	
Personnel	78,500
Includes salary, taxes and benefits for the Districts' maintenance supervisor and irrigation manager.	
Reclaimed water- Bay Creek	75,646
	151,475
Repairs and maintenance - parts	25,000
Parts replacement for vehicles and equipment.	
Insurance	10,500
Insurance costs for automobiles, property and workers' compensation.	
Meter costs	7,500
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	9,000
The District contractors with a qualified provider for services related to plant meters and equipment.	
Electricity	100,000
Cost of electricity for operation of Districts' well fields and high service pump.	
Pumps & machinery	50,000
Repairs and maintenance for the irrigation supply system, including main line, valves and well repairs.	
Depreciation	60,000
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	\$ 871,615

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 401 BUDGET
FISCAL YEAR 2022**

	Fiscal Year 2021				Proposed Budget FY 2022	% Change 2021 vs 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/21	Total Revenues and Expenditures		
OPERATING REVENUES						
Charges for services:						
Assessment levy - gross	\$ 164,366				\$ 261,323	
Allowable discounts (4%)	(4,109)				(10,453)	
Assessment levy - net	160,257	\$ 152,558	\$ 7,699	\$ 160,257	250,870	57%
Irrigation revenue	300,000	134,859	165,141	300,000	400,000	33%
Meter fees	2,625	-	606	606	2,625	0%
Total revenues	462,882	287,417	173,446	460,863	653,495	41%
OPERATING EXPENSES						
Professional fees						
Supervisors**	3,230	1,400	1,250	2,650	3,230	0%
Engineering	4,688	2,931	1,757	4,688	5,438	16%
Legal	4,688	3,253	2,625	5,878	6,000	28%
Audit**	3,000	438	2,562	3,000	3,000	0%
Management	11,825	5,913	5,912	11,825	12,062	2%
Accounting & payroll	4,200	2,100	2,100	4,200	4,200	0%
Computer services	1,260	762	498	1,260	1,260	0%
Utility billing	21,750	12,256	10,500	22,756	21,750	0%
Telephone	233	117	116	233	233	0%
Postage & reproduction	338	158	179	337	338	0%
Printing and binding	1,229	615	614	1,229	1,229	0%
Legal advertising	281	82	200	282	281	0%
Office supplies	38	107	-	107	150	295%
Subscription and memberships	65	66	-	66	65	0%
ADA website compliance	110	39	71	110	110	0%
Insurance**	2,846	2,778	68	2,846	2,988	5%
Miscellaneous	1,688	672	1,016	1,688	1,688	0%
Total professional fees	61,469	33,687	29,468	63,155	64,022	4%
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	1,376	347	750	1,097	1,376	0%
Other contractual services: lakes	78,446	35,520	42,926	78,446	87,254	11%
Other contractual services: wetlands	15,965	7,104	8,861	15,965	16,515	3%
Other contractual services: culverts/drains	11,010	2,422	15,560	17,982	16,515	50%
Other contractual services: lake health	2,753	603	2,150	2,753	2,753	0%
Aquascaping	8,258	7,707	551	8,258	8,258	0%
Capital outlay	4,129	-	4,129	4,129	4,129	0%
Repairs and Maintenance (Aerators)*	4,129	2,375	1,754	4,129	4,129	0%
Total water management services	126,066	56,078	76,681	132,759	140,929	12%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 401 BUDGET
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Revenues and Expenditures	Proposed Budget FY 2022	% Change 2021 vs 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/21			
OPERATING EXPENSES (continued)						
Landscape services						
Other contractual - tree trimming	4,129	-	4,129	4,129	4,129	0%
Total landscape services	<u>4,129</u>	<u>-</u>	<u>4,129</u>	<u>4,129</u>	<u>4,129</u>	<u>0%</u>
Roadway Services						
Personnel	3,296	1,359	1,937	3,296	3,296	0%
Repairs and Maintenance - Parts	1,376	221	1,155	1,376	1,376	0%
Insurance	188	914	-	914	188	0%
Total Roadway Services	<u>4,860</u>	<u>2,494</u>	<u>3,092</u>	<u>5,586</u>	<u>4,860</u>	<u>0%</u>
Irrigation services						
Personnel	53,625	28,400	28,500	56,900	58,875	10%
Reclaimed water- Bay Creek	-	-	-	-	-	N/A
Surplus RCS Water- Bayside	-	-	-	-	151,475	N/A
Repairs and maintenance - parts	18,750	10,614	8,101	18,715	18,750	0%
Insurance	5,625	7,583	-	7,583	7,875	40%
Meter costs	5,625	3,411	2,265	5,676	5,625	0%
Other contractual services	6,750	5,354	1,396	6,750	6,750	0%
Electricity	75,000	31,025	43,975	75,000	75,000	0%
Pumps & machinery	37,500	36,209	7,500	43,709	37,500	0%
Depreciation	45,000	22,500	22,500	45,000	45,000	0%
Total irrigation services	<u>247,875</u>	<u>145,096</u>	<u>114,237</u>	<u>259,333</u>	<u>406,850</u>	<u>64%</u>
Total operating expenses	<u>453,849</u>	<u>242,080</u>	<u>228,203</u>	<u>470,283</u>	<u>630,240</u>	<u>39%</u>
Operating income/loss	9,033	45,337	(54,757)	(9,420)	23,255	157%
Nonoperating revenues/(expenses)						
Interest income	375	12	365	377	375	0%
Total nonoperating revenues/(expenses)	<u>375</u>	<u>12</u>	<u>365</u>	<u>377</u>	<u>375</u>	<u>0%</u>
Change in net assets	9,408	45,349	(54,392)	(9,043)	23,630	
Total net assets - beginning (unaudited)	999,374	1,038,755	1,084,104	1,038,755	1,029,712	
Total net assets - ending (projected)	<u>\$1,008,782</u>	<u>\$1,084,104</u>	<u>\$1,029,712</u>	<u>\$1,029,712</u>	<u>\$1,053,342</u>	

Assessment Summary

Description	Total Units	2021	2022	Total Revenue
Full Assessment	3,194.34	\$ 51.46	\$ 81.81	\$ 261,329

**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 general funds and the 25% is split 50/50 between the respective enterprise funds.

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 451 BUDGET
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Revenues and Expenditures	Proposed Budget FY 2022	% Change 2021 vs 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/21			
OPERATING REVENUES						
Charges for services:						
Assessment levy - gross	\$ 54,789				\$ 87,108	
Allowable discounts (4%)*	(1,370)				(3,484)	
Assessment levy - net	53,419	\$ 50,332	\$ 3,087	\$ 53,419	83,624	57%
Irrigation revenue	181,896	74,578	107,318	181,896	181,896	0%
Meter fees	875	-	1,394	1,394	875	0%
Total revenues	236,190	124,910	111,799	236,709	266,395	13%
OPERATING EXPENSES						
Professional fees						
Supervisors**	3,230	1,400	1,250	2,650	3,230	0%
Engineering	1,563	977	586	1,563	1,813	16%
Legal	1,563	1,084	875	1,959	2,000	28%
Audit**	3,000	438	2,562	3,000	3,000	0%
Management	3,942	1,971	1,971	3,942	4,021	2%
Accounting & payroll	1,400	700	700	1,400	1,400	0%
Computer services	420	254	166	420	420	0%
Utility billing	7,250	4,085	3,500	7,585	7,250	0%
Telephone	78	39	39	78	78	0%
Postage & reproduction	113	53	60	113	113	0%
Printing and binding	410	205	205	410	410	0%
Legal advertising	94	27	67	94	94	0%
Office supplies	13	36	-	36	50	285%
Subscription and memberships	22	22	-	22	22	0%
ADA website compliance	37	13	24	37	37	0%
Insurance**	2,846	2,778	34	2,812	2,988	5%
Miscellaneous	563	224	339	563	563	0%
Total professional fees	26,544	14,306	12,378	26,684	27,489	4%
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	459	116	250	366	459	0%
Other contractual services: lakes	26,149	11,840	14,309	26,149	29,085	11%
Other contractual services: wetlands	5,322	2,368	2,954	5,322	5,505	3%
Other contractual services: culverts/drains	3,670	807	5,187	5,994	5,505	50%
Other contractual services: lake health	918	201	717	918	918	0%
Aquascaping	2,753	2,569	184	2,753	2,753	0%
Capital outlay	1,376	-	1,376	1,376	1,376	0%
Repairs and Maintenance (Aerators)*	1,376	792	585	1,377	1,376	0%
Total water management services	42,023	18,693	25,562	44,255	46,977	12%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 451 BUDGET
FISCAL YEAR 2022**

	Fiscal Year 2021			Total Revenues and Expenditures	Proposed Budget FY 2022	% Change 2021 vs 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/21			
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>	0%
Roadway Services						
Personnel	1,099	453	646	1,099	1,099	0%
Repairs and Maintenance - Parts	459	74	385	459	459	0%
Insurance	63	304	-	304	63	0%
Total Roadway Services	<u>1,621</u>	<u>831</u>	<u>1,031</u>	<u>1,862</u>	<u>1,621</u>	0%
Irrigation services						
Personnel	17,875	9,485	9,500	18,985	19,625	10%
Reclaimed water- Bay Creek	75,646	36,188	39,458	75,646	75,646	0%
Surplus RCS Water- Bayside	-	-	-	-	-	N/A
Repairs and maintenance - parts	6,250	3,585	2,700	6,285	6,250	0%
Insurance	1,875	2,528	-	2,528	2,625	40%
Meter costs	1,875	1,069	755	1,824	1,875	0%
Other contractual services	2,250	1,785	465	2,250	2,250	0%
Electricity	25,000	10,342	14,658	25,000	25,000	0%
Pumps & machinery	12,500	12,070	2,500	14,570	12,500	0%
Depreciation	15,000	7,500	7,500	15,000	15,000	0%
Total irrigation services	<u>158,271</u>	<u>84,552</u>	<u>77,536</u>	<u>162,088</u>	<u>160,771</u>	2%
Total operating expenses	<u>232,985</u>	<u>119,957</u>	<u>118,082</u>	<u>238,039</u>	<u>241,384</u>	4%
Operating income/loss	3,205	4,953	(6,283)	(1,330)	25,011	680%
Nonoperating revenues/(expenses)						
Interest income	125	2	122	124	125	0%
Total nonoperating revenues/(expenses)	<u>125</u>	<u>2</u>	<u>122</u>	<u>124</u>	<u>125</u>	0%
Change in net assets	3,330	4,955	(6,161)	(1,206)	25,136	
Total net assets - beginning (unaudited)	166,549	108,210	113,165	108,210	107,004	
Total net assets - ending (projected)	<u>\$ 169,879</u>	<u>\$ 113,165</u>	<u>\$ 107,004</u>	<u>\$ 107,004</u>	<u>\$ 132,140</u>	

Description	Total Units	Assessment Summary		Total Revenue
		2021	2022	
Full Assessment	819.18	\$ 66.88	\$ 106.34	\$ 87,112

**Bayside
Improvement Community Development District**

*****PRELIMINARY*****

Lee County

2021 - 2022 Assessments		General Fund	O&M Assessment Colony Fund	Enterprise Fund	Total Assessment
Bayside Neighborhoods	Limited Benefit Assessment-outside gates	\$ 165.12	\$ -	\$ 81.81	\$ 246.93
Bayside Neighborhoods	Full Assessment	\$ 599.33	\$ -	\$ 81.81	\$ 681.14
Bayside Neighborhoods	Common and Administration	\$ 240.85	\$ -	\$ 81.81	\$ 322.66
The Colony Neighborhoods	Full Assessment	\$ 599.33	\$ 593.06	\$ 81.81	\$ 1,274.20
The Colony Neighborhoods	Common and Administration	\$ 240.85	\$ 593.06	\$ 81.81	\$ 915.72

2020 - 2021 Assessments		General Fund	O&M Assessment Colony Fund	Enterprise Fund	Total Assessment
Bayside Neighborhoods	Limited Benefit Assessment-outside gates	\$ 149.32	\$ -	\$ 51.46	\$ 200.78
Bayside Neighborhoods	Full Assessment	\$ 578.50	\$ -	\$ 51.46	\$ 629.96
Bayside Neighborhoods	Common and Administration	\$ 230.98	\$ -	\$ 51.46	\$ 282.44
The Colony Neighborhoods	Full Assessment	\$ 578.50	\$ 582.03	\$ 51.46	\$ 1,211.99
The Colony Neighborhoods	Common and Administration	\$ 230.98	\$ 582.03	\$ 51.46	\$ 864.47

**Bay Creek
Community Development District
2021-2022 Assessments**

*****PRELIMINARY*****

Residential Neighborhoods (per unit)	O&M Assessment		Total Assessment
	General Fund	Enterprise Fund	
Ascot	\$ 564.44	\$ 106.34	\$ 670.78
Pinewater Place	\$ 564.44	\$ 106.34	\$ 670.78
Bay Creek	\$ 564.44	\$ 106.34	\$ 670.78
The Ridge	\$ 564.44	\$ 106.34	\$ 670.78
Bay Creek (phase 2)	\$ 564.44	\$ 106.34	\$ 670.78
Baycrest Villas	\$ 564.44	\$ 106.34	\$ 670.78
Costa Del Sol	\$ 564.44	\$ 106.34	\$ 670.78
The Cottages	\$ 564.44	\$ 106.34	\$ 670.78
Southbridge	\$ 564.44	\$ 106.34	\$ 670.78
Creeside Crossing	\$ 564.44	\$ 106.34	\$ 670.78
The Point	\$ 564.44	\$ 106.34	\$ 670.78
Commercial & Golf Course			
Pelican's Nest Golf Course	\$ 32,477.88	\$ 3,982.43	\$ 36,460.31
US 41 Commercial Parcels	\$ 1,997.60	\$ 1,141.03	\$ 3,138.63
Fiscal year 2020 - 2021 Assessments:			
SF	\$ 543.64	\$ 66.88	\$ 610.52
MF	\$ 543.64	\$ 66.88	\$ 610.52
GC	\$ 31,281.05	\$ 2,504.66	\$ 33,785.71
COMM	\$ 1,821.52	\$ 717.62	\$ 2,539.14

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

Bayside Improvement
Community Development District
Assessable Unit Schedule Analysis - GF 001
Fiscal Year 2022

Parcel	Classification	2021 Units	2022 Units
Single-Family			
Unit 1- Pennyroyal	SF	43	43
Unit 2- Goldcrest	SF	42	42
Unit 3- Lakemont	SF	101	101
Unit 4 - Lakemont	SF	42	42
Unit 6- Bay Cedar I	SF	30	30
Unit 7- The Capri	SF	63	63
Unit 8- Longlake	SF	39	39
Unit 9- Lakemont	SF	22	22
Unit 10 -Longlake	SF	64	64
Unit 11- Longlake	SF	33	33
Unit 12- Longlake	SF	11	11
Unit 13- Longlake Village	SF	56	56
Unit 15- Bay Cedar II	SF	36	36
Unit 19- Heron Point	SF	23	23
Coventry	SF	8	8
	Sub-total	613	613
Multi-Family			
Lakemont Cove	MF	124	124
Cypress Island	MF	68	68
Palm Colony	MF	120	120
Sandpiper Isles	MF	100	100
Sandpiper Greens	MF	48	48
Mystic Ridge	MF	46	46
Sawgrass Point	MF	124	124
The Reserve	MF	60	60
Southbridge	MF	34	34
	Sub-total	724	724

Bayside Improvement
Community Development District
Assessable Unit Schedule Analysis - GF 001
Fiscal Year 2022

Parcel	Classification	2021 Units	2022 Units
Commercial			
Parcel F/B	COM	35.26	35.26
PNGC Golf Maintenance Facility	COM	12.54	12.54
PCGC Golf Maintenance Facility	COM	15.67	15.67
PNGC Clubhouse	COM	32.14	32.14
PCGC Clubhouse	COM	31.63	31.63
	Sub-total	127.24	127.24
Golf Course			
Pelican's Nest	GC	220.08	220.08
Pelican Colony	GC	145.85	145.85
	Sub-total	365.93	365.93
LaScala (Baywinds addition)	MF	64	64
Palermo (Baywinds addition)	MF	71	71
		135	135
Total Full Assessment Units (non-bonded area)		1965.17	1965.17
Single Family			
Waterside	SF	46	46
Messina Ct.	SF	6	6
Sanctuary	SF	52	52
Addison Place	SF	28	28
Tuscany Isles	SF	40	40
Bellagio	SF	26	26
	Sub-total	198	198
Multi-Family			
Heron Cove	MF	22	22
Heron Glen	MF	15	15
Las Palmas	MF	49	49
Merano	MF	100	100
Sorento	MF	72	72
Treviso	MF	76	76
Villa Trevi	MF	5	5
Villa @ Castella	MF	24	24
Casa @ Castella	MF	24	24
Mansions @ Castella	MF	24	24
Florenzia	MF	116	116
Navona	MF	100	100
Terzetto Phase I	MF	30	30
Terzetto Phase II	MF	39	39
Ponza (former Pelican Landing Res)	MF	13	13
Cielo	MF	96	96
Altaira	MF	75	75
	Sub-total	880	880

Bayside Improvement
Community Development District
Assessable Unit Schedule Analysis - GF 001
Fiscal Year 2022

Parcel	Classification	2021 Units	2022 Units
Commercial			
Tract B Walden Center	COM	37.70	37.70
Tides Condo (f/k/a Villas at P.L. Apartments)	COM	280	280
Tract I	COM	6.61	6.61
Coconut Square, Lot 1	COM	8.0995	8.0995
Coconut Square, Lot 2	COM	5.8586	5.8586
Coconut Square, Lot 3	COM	5.7240	5.7240
Coconut Square, Lot 4	COM	5.8184	5.8184
Coconut Square, Lot 5	COM	15.1479	15.1479
Colony Sales Office	COM	1	1
North building	COM	11.0780	11.0780
South building	COM	11.0781	11.0781
Tract E	COM	7.19	7.19
Hyatt	COM	92.63	92.63
	Sub-total	487.93	487.93
Total Full Assessment Units (bond series 1996 area)		1565.93	1565.93
Total Full Assessment Units		3531.10	3531.10
FUTURE UNITS			
Reduced Services			
Elks Lodge	non-profit	6.57	6.57
	Sub-total	6.57	6.57
Multi-Family			
Colony VIII (5630)	MF	75	75
Colony IX (5640)	MF	75	75
	Sub-total	150	150
Total Future Limited Service Assessment Units		156.57	156.57
Grand Total of Bayside Assessable Units		3687.67	3687.67

4,526.94

**BAYCREEK COMMUNITY DEVELOPMENT DISTRICT
ASSESSABLE UNIT SCHEDULE ANALYSIS
Fiscal Year 2022**

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		
Creskide 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 AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451
ASSESSABLE UNIT SCHEDULE ANALYSIS
FISCAL YEAR 2022**

	2021 Units	2022 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
Florenca (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 2022**

	2021 Units	2022 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	3,194.34	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	4,013.52	4,013.52