

**BAYSIDE IMPROVEMENT
AND BAY CREEK**

**COMMUNITY DEVELOPMENT
DISTRICTS**

August 12, 2022

BOARD OF SUPERVISORS

JOINT BUDGET WORKSHOP

AGENDA

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

August 5, 2022

ATTENDEES:

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

Boards of Supervisors

Bayside Improvement and Bay Creek Community Development Districts

Dear Board Members:

The Boards of Supervisors of the Bayside Improvement Community Development District and Bay Creek Community Development District will hold a Joint Budget Workshop on August 12, 2022, at 2:00 p.m., at the Pelican Landing Community Center, 24501 Walden Center Drive, Bonita Springs, Florida 34134. Members of the public may participate in the Joint Budget Workshop, via Zoom, at <https://us02web.zoom.us/j/88969163185>, Meeting ID: **889 6916 3185** or via conference call at 1-929-205-6099, Meeting ID: **889 6916 3185**. The agenda is as follows:

1. Call to Order/Phone Silent Mode/Pledge of Allegiance
2. Roll Call
3. Public Comments: *Agenda Items*
4. Discussion: Fiscal Year 2022/2023 Proposed Budget
5. NEXT MEETING DATE: August 22, 2022 at 2:00 P.M. – Joint Public Hearing and Regular Meeting

- QUORUM CHECK: *BAYSIDE IMPROVEMENT CDD*

Karen Montgomery	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
Gail Gravenhorst	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
Walter McCarthy	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
Bernie Cramer	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
Bill Nicholson	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO

- QUORUM CHECK: *BAY CREEK CDD*

Jerry Addison	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
Robert Travers	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
Jim Janek	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
Mary McVay	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
Gary Durney	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO

6. Supervisors' Requests
7. Public Comments: *Non-Agenda Items*
8. Adjournment

Should you have any questions, please do not hesitate to contact me directly at (239) 464-7114.

Sincerely,



Chesley E. Adams, Jr.
District Manager

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

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**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
PROPOSED BUDGET
FISCAL YEAR 2023**

**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 2023**

	Fiscal Year 2022				Proposed Budget FY 2023	% Change 2022 vs 2023
	Adopted Budget FY 2022	Actual through 3/31/22	Projected through 9/30/22	Total Revenues & Expenditures		
REVENUES						
Assessment levy: on-roll - gross	\$ 2,411,834				\$ 2,559,380	
Allowable discounts (4%)	(96,473)				(102,375)	
Assessment levy: on-roll - net	2,315,361	\$ 2,241,174	\$ 74,153	\$ 2,315,327	2,457,005	6%
Interest	1,500	139	690	829	500	-67%
Street sweeping	10,000	-	9,996	9,996	13,000	30%
Miscellaneous	-	22,626	12,070	34,696	-	N/A
Total revenues	2,326,861	2,263,939	96,909	2,360,848	2,470,505	6%
EXPENDITURES						
Professional fees						
Supervisors	19,377	7,912	10,657	18,569	19,377	0%
Engineering	21,750	2,811	10,522	13,333	21,750	0%
Legal	24,000	5,492	9,682	15,174	24,000	0%
Audit	18,000	-	4,500	4,500	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	2,520	5,569	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	672	928	1,600	1,350	0%
Printing and binding	4,918	2,459	2,459	4,918	4,918	0%
Legal Notices and Communications	1,125	774	544	1,318	1,125	0%
Office supplies	600	717	643	1,360	750	25%
Subscriptions and memberships	263	263	-	263	263	0%
ADA website compliance	253	158	-	158	253	0%
Insurance	17,168	17,252	-	17,252	17,770	4%
Miscellaneous (bank fees)	6,750	2,138	2,616	4,754	6,750	0%
Total professional fees	188,819	82,047	74,947	156,993	189,571	0%
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	3,165	355	1,583	1,938	3,165	0%
Other contractual services: lakes	200,661	94,216	96,502	190,718	200,661	0%
Other contractual services: wetlands	37,980	4,528	29,039	33,567	37,980	0%
Other contractual services: culverts/drains	37,980	3,165	34,241	37,406	37,980	0%
Other contractual services: lake health	6,330	-	1,583	1,583	6,330	0%
Aquascaping	18,990	1,634	-	1,634	18,990	0%
Capital outlay	9,495	-	-	-	9,495	0%
Repairs and Maintenance (Aerators)	9,495	8,043	8,401	16,444	9,495	0%
Contingencies	-	412	3,227	3,639	-	N/A
Total water management	324,096	112,353	174,576	286,929	324,096	0%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
FISCAL YEAR 2023**

	Fiscal Year 2022			Total Revenues & Expenditures	Proposed Budget FY 2023	% Change 2022 vs 2023
	Adopted Budget FY 2022	Actual through 3/31/22	Projected through 9/30/22			
EXPENDITURES AND OTHER USES (continued)						
Street lighting						
Contractual Services	40,000	32,727	13,449	46,176	40,000	0%
Electricity	39,000	27,111	23,269	50,380	43,000	10%
Total street lighting	79,000	59,838	36,718	96,556	83,000	5%
Landscape services						
Supervisors	120,000	57,262	60,716	117,978	126,500	5%
Personnel services	950,000	391,177	500,300	891,477	954,005	0%
Other contractual- horticulturalists	2,000	-	670	670	2,000	0%
Other contractual-training	1,500	-	375	375	1,500	0%
Maintenance tracking software	3,500	2,880	874	3,754	3,500	0%
Capital outlay: equipment	55,000	18,252	24,234	42,486	44,000	-20%
Fuel	22,000	19,982	10,011	29,993	30,000	36%
Repairs and maintenance (parts)	40,000	11,261	19,038	30,299	40,000	0%
Insurance	14,769	14,559	-	14,559	15,287	4%
Minor operating equipment	20,000	9,690	7,378	17,068	20,000	0%
Horticulture dumpster	35,000	12,250	14,750	27,000	35,000	0%
Employee uniforms	26,000	13,853	15,782	29,635	26,000	0%
Chemicals	55,000	34,582	35,662	70,244	60,000	9%
Flower program	125,000	72,174	21,746	93,920	125,000	0%
Mulch program	80,000	87,182	(5,527)	81,655	85,000	6%
Plant replacement program	50,000	9,610	25,465	35,075	50,000	0%
Other contractual - tree trimming	9,495	-	-	-	9,495	0%
Contractual services-palm pruning	-	64,800	7,817	72,617	76,000	N/A
Fountain maintenance	7,500	2,296	20,464	22,760	10,000	33%
Office operations	25,000	8,548	12,417	20,965	23,000	-8%
Monument maintenance	20,000	12,944	3,535	16,479	20,000	0%
Total landscape services	1,661,764	843,302	775,707	1,619,009	1,756,287	6%
Roadway services						
Personnel	7,800	4,004	3,931	7,935	8,546	10%
Repairs and maintenance - parts	7,500	-	2,359	2,359	50,640	575%
Insurance	1,600	1,597	-	1,597	1,583	-1%
Total roadway services	16,900	5,601	6,290	11,891	60,769	260%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
FISCAL YEAR 2023**

	Fiscal Year 2022			Total Revenues & Expenditures	Proposed Budget FY 2023	% Change 2022 vs 2023
	Adopted Budget FY 2022	Actual through 3/31/22	Projected through 9/30/22			
EXPENDITURES (continued)						
Parks & recreation						
Utilities	8,500	5,217	5,131	10,348	9,000	6%
Operating supplies	1,000	-	250	250	1,000	0%
Total parks and recreation	9,500	5,217	5,381	10,598	10,000	5%
Other fees & charges						
Property appraiser	3,625	3,625	-	3,625	3,625	0%
Tax collector	5,358	5,360	-	5,360	5,358	0%
Total other fees & charges	8,983	8,985	-	8,985	8,983	0%
Total expenditures	2,326,861	1,136,242	1,092,519	2,228,760	2,470,505	6%
Excess/(deficiency) of revenues over/(under) expenditures	-	1,127,697	(995,610)	132,088	-	
OTHER FINANCING SOURCES/(USES)						
Transfer in	-	637,749	-	637,749	-	N/A
Total other financing sources/(uses)	-	637,749	-	637,749	-	N/A
Net increase/(decrease) of fund balance	-	1,765,446	(995,610)	769,837	-	
Fund balance - beginning (unaudited)	280,267	210,423	1,975,869	210,423	980,260	
Fund balance - ending (projected)	\$ 280,267	\$ 1,975,869	\$ 980,259	\$ 980,260	\$ 980,260	

Description	Total Units	Assessment Summary		Total Revenue	
		2022	2023		
Common & Administration	156.57	\$ 279.86	\$ 283.04	\$ 44,315.57	39,416.50
Full Assessment	3,871.71	584.31	600.76	2,325,968.50	2,431,349.08
Limited Benefit Assessment-outside gates	498.66	163.69	175.45	87,489.90	88,602.73
	4,526.94			2,457,773.97	
	-				

**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
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
DEFINITIONS OF EXPENDITURES**

Expenditures (Continued)

Office supplies	750
Accounting and administrative supplies.	
Subscriptions and memberships	263
Annual fee paid to the Florida Department of Economic Opportunity.	
ADA website compliance	253
Insurance	17,770
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
COMMUNITY DEVELOPMENT DISTRICTS
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 43,000

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 126,500

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

Personnel services 954,005

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 44,000

Department related purchase of vehicles and equipment. The Districts anticipate new additional equipment needs including replacement mower and a 1 ton truck.

Fuel 30,000

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

Repairs and maintenance (parts) 40,000

Parts replacement for vehicles and equipment.

Insurance 15,287

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 60,000

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 85,000

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
Hard wood tree trimming in sensitive locations within the Districts' common areas and parks that exceed the on site capabilities or expertise of staff.	
Contractual services-palm pruning	76,000
This expenditure includes the hiring of a contractor for the annual pruning of palm trees through the CDD areas of responsibility.	
Fountain maintenance	10,000
Cost of maintaining the entry feature.	
Office operations	23,000
Office supplies and maintenance for the field office.	
Monument maintenance	20,000
Annual cost of pressure washing , painting and repairing the monuments. This includes the monuments and brick pavers at the central fountain.	
Roadway services	8,546
Personnel	
Includes salary, taxes and benefits for the Districts' street sweeper.	
Repairs and maintenance - parts	50,640
Insurance	1,583
Insurance costs for automobiles that relate to this department.	
Parks & Recreation	
Utilities	9,000
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	\$ 2,470,505

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022				Proposed Budget FY 2023	% Change 2022 vs 2023
	Adopted Budget FY 2022	Actual through 3/31/22	Projected through 9/30/22	Total Revenues & Expenditures		
REVENUES*						
Assessment levy: on-roll - gross	\$ 1,942,140				\$ 2,061,774	
Allowable discounts (4%)	(77,686)				(82,471)	
Assessment levy: on-roll - net	1,864,454	\$ 1,806,895	\$ 57,559	\$ 1,864,454	1,979,303	6%
Interest	1,211	42	442	484	404	-67%
Street sweeping	8,072	-	8,072	8,072	10,494	30%
Total revenues	1,873,737	1,806,937	66,073	1,873,010	1,990,201	6%
EXPENDITURES						
Professional fees						
Supervisors**	9,689	3,956	5,329	9,285	9,689	0%
Engineering	17,648	2,281	8,538	10,819	17,648	0%
Legal	19,474	4,456	7,856	12,312	19,474	0%
Audit**	9,000	-	2,250	2,250	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	2,045	4,519	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	548	753	1,301	1,095	0%
Printing and binding	3,990	1,995	1,995	3,990	3,990	0%
Legal Notices and Communications	913	628	441	1,069	913	0%
Office supplies	487	582	522	1,104	609	25%
Subscriptions and memberships	213	213	-	213	213	0%
ADA website compliance	205	128	-	128	205	0%
Insurance**	8,584	8,626	-	8,626	8,885	4%
Miscellaneous (bank fees)	5,477	1,735	2,123	3,858	5,477	0%
Total professional fees	136,222	58,738	56,092	114,830	136,645	0%
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	2,568	288	1,284	1,572	2,568	0%
Other contractual services: lakes	162,816	76,447	78,302	154,749	162,816	0%
Other contractual services: wetlands	30,817	3,674	23,562	27,236	30,817	0%
Other contractual services: culverts/dra	30,817	2,568	27,783	30,351	30,817	0%
Other contractual services: lake health	5,136	-	1,284	1,284	5,136	0%
Aquascaping	15,408	1,326	-	1,326	15,408	0%
Capital outlay	7,704	-	-	-	7,704	0%
Repairs and Maintenance (Aerators)	7,704	6,526	6,817	13,343	7,704	0%
Contingencies	-	334	2,618	2,952	-	N/A
Total water management	262,970	91,163	141,650	232,813	262,970	0%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022			Total Revenues & Expenditures	Proposed Budget FY 2023	% Change 2022 vs 2023
	Adopted Budget FY 2022	Actual through 3/31/22	Projected through 9/30/22			
EXPENDITURES (continued)						
Street lighting						
Contractual Services	32,456	26,555	10,913	37,468	32,456	0%
Electricity	31,645	21,995	18,880	40,875	34,890	10%
Total street lighting	<u>64,101</u>	<u>48,550</u>	<u>29,793</u>	<u>78,343</u>	<u>67,346</u>	5%
Landscape services						
Supervisor	97,368	46,460	49,265	95,725	102,642	5%
Personnel services	770,830	317,342	405,943	723,285	774,080	0%
Other contractual- horticulturalists	1,623	-	544	544	1,623	0%
Other contractual-training	1,217	-	304	304	1,217	0%
Maintenance tracking software	2,840	2,337	709	3,046	2,840	0%
Capital outlay: equipment	44,627	14,810	19,663	34,473	35,702	-20%
Fuel	17,851	16,214	8,123	24,337	24,342	36%
Repairs and maintenance (parts)	32,456	9,138	15,447	24,585	32,456	0%
Insurance	11,984	11,788	-	11,788	12,404	4%
Minor operating equipment	16,228	7,863	5,987	13,850	16,228	0%
Horticulture dumpster	28,399	9,940	11,968	21,908	28,399	0%
Employee uniforms	21,096	11,241	12,806	24,047	21,096	0%
Chemicals	44,627	28,060	28,936	56,996	48,684	9%
Flower program	101,425	58,562	17,645	76,207	101,425	0%
Mulch program	64,912	70,739	(4,485)	66,254	68,969	6%
Plant replacement program	40,570	7,780	20,662	28,442	40,570	0%
Other contractual - tree trimming	7,704	-	-	-	7,704	0%
Unbudgeted contractual services	-	52,579	6,343	58,922	61,666	N/A
Fountain maintenance	6,086	1,863	16,604	18,467	8,114	33%
Office operations	20,285	6,936	10,075	17,011	18,662	-8%
Monument maintenance	16,228	10,503	2,868	13,371	16,228	0%
Total landscape services	<u>1,348,356</u>	<u>684,155</u>	<u>629,407</u>	<u>1,313,562</u>	<u>1,425,051</u>	6%
Roadway services						
Personnel	6,329	3,249	3,190	6,439	6,934	10%
Repairs and maintenance - parts	6,086	-	1,914	1,914	41,089	575%
Insurance	1,298	1,293	-	1,293	1,284	-1%
Total roadway services	<u>13,713</u>	<u>4,542</u>	<u>5,104</u>	<u>9,646</u>	<u>49,307</u>	260%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022			Total Revenues & Expenditures	Proposed Budget FY 2023	% Change 2022 vs 2023
	Adopted Budget FY 2022	Actual through 3/31/22	Projected through 9/30/22			
EXPENDITURES (continued)						
Parks & recreation						
Utilities	8,160	5,008	4,163	9,171	8,640	6%
Operating supplies	960	-	203	203	960	0%
Total parks and recreation	<u>9,120</u>	<u>5,008</u>	<u>4,366</u>	<u>9,374</u>	<u>9,600</u>	5%
Other fees & charges						
Property appraiser	3,480	3,480	-	3,480	3,480	0%
Tax collector	5,144	5,130	-	5,130	5,144	0%
Total other fees & charges	<u>8,624</u>	<u>8,610</u>	<u>-</u>	<u>8,610</u>	<u>8,624</u>	0%
Total expenditures	<u>1,873,776</u>	<u>916,101</u>	<u>881,747</u>	<u>1,797,848</u>	<u>1,990,213</u>	6%
Excess/(deficiency) of revenues over/(under) expenditures	(39)	890,836	(815,674)	75,162	(12)	
OTHER FINANCING SOURCES/(USES)						
Transfer in	-	355,346	-	355,346	-	N/A
Total other financing sources/(uses)	<u>-</u>	<u>355,346</u>	<u>-</u>	<u>355,346</u>	<u>-</u>	N/A
Net increase/(decrease) of fund balance	(39)	1,246,182	(815,674)	430,508	(12)	
Fund balance - beginning (unaudited)	227,716	170,940	1,417,122	170,940	601,448	
Fund balance - ending (projected)	<u>\$ 227,677</u>	<u>\$ 1,417,122</u>	<u>\$ 601,448</u>	<u>\$ 601,448</u>	<u>\$ 601,436</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
		2022	2023	
Common & Administration	156.57	\$ 240.85	\$ 251.75	\$ 39,416.50
Full Assessment	3043.17	599.33	636.14	1,935,882.16
Limited Benefit Assessment-outside ga	487.93	165.12	177.23	86,475.83
	<u>3,687.67</u>			<u>\$ 2,061,774.49</u>

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022				Proposed Budget FY 2023	% Change 2022 vs 2023
	Adopted Budget FY 2022	Actual through 3/31/22	Projected through 9/30/22	Total Revenues & Expenditures		
REVENUES						
Assessment levy: on-roll - gross	\$ 469,659				\$ 497,594	
Allowable discounts (4%)	(18,786)				(19,904)	
Assessment levy: on-roll - net	450,873	\$434,279	\$ 16,594	\$ 450,873	477,690	6%
Interest	291	97	248	345	98	-66%
Street sweeping	1,928	-	1,924	1,924	2,506	30%
Miscellaneous	-	22,626	12,070	34,696	-	N/A
Total revenues	453,092	457,002	30,836	487,838	480,294	6%
EXPENDITURES						
Professional fees						
Supervisors**	9,689	3,956	5,329	9,285	9,689	0%
Engineering	4,102	530	1,984	2,514	4,102	0%
Legal	4,526	1,036	1,826	2,862	4,526	0%
Audit**	9,000	-	2,250	2,250	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	475	1,050	951	0%
Assessment roll preparation	1,599	1,599	-	1,599	1,599	0%
Telephone	179	90	90	180	179	0%
Postage & reproduction	255	124	175	299	255	0%
Printing and binding	928	464	464	928	928	0%
Legal Notices and Communications	212	146	103	249	212	0%
Office supplies	113	135	121	256	141	25%
Subscriptions and memberships	50	50	-	50	50	0%
ADA website compliance	48	30	-	30	48	0%
Insurance**	8,584	8,626	-	8,626	8,885	4%
Miscellaneous (bank fees)	1,273	403	493	896	1,273	0%
Total professional fees	52,598	23,309	18,855	42,164	52,927	1%
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	67	299	366	597	0%
Other contractual services: lakes	37,845	17,769	18,200	35,969	37,845	0%
Other contractual services: wetlands	7,163	854	5,477	6,331	7,163	0%
Other contractual services: culverts/drains	7,163	597	6,458	7,055	7,163	0%
Other contractual services: lake health	1,194	-	299	299	1,194	0%
Aquascaping	3,582	308	-	308	3,582	0%
Capital outlay	1,791	-	-	-	1,791	0%
Repairs and Maintenance (Aerators)	1,791	1,517	1,584	3,101	1,791	0%
Contingencies	-	78	609	687	-	N/A
Total water management	61,126	21,190	32,926	54,116	61,126	0%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022			Total Revenues & Expenditures	Proposed Budget FY 2023	% Change 2022 vs 2023
	Adopted Budget FY 2022	Actual through 3/31/22	Projected through 9/30/22			
EXPENDITURES (continued)						
Street lighting						
Contractual Services	7,544	6,172	2,536	8,708	7,544	0%
Electricity	7,355	5,116	4,389	9,505	8,110	10%
Total street lighting	<u>14,899</u>	<u>11,288</u>	<u>6,925</u>	<u>18,213</u>	<u>15,654</u>	5%
Landscape services						
Supervisor	22,632	10,802	11,451	22,253	23,858	5%
Personnel services	179,170	73,835	94,357	168,192	179,925	0%
Other contractual- horticulturalists	377	-	126	126	377	0%
Other contractual-training	283	-	71	71	283	0%
Maintenance tracking software	660	543	165	708	660	0%
Capital outlay	10,373	3,442	4,571	8,013	8,298	-20%
Fuel	4,149	3,768	1,888	5,656	5,658	36%
Repairs and maintenance (parts)	7,544	2,123	3,591	5,714	7,544	0%
Insurance	2,785	2,771	-	2,771	2,883	4%
Minor operating equipment	3,772	1,827	1,391	3,218	3,772	0%
Horticulture dumpster	6,601	2,310	2,782	5,092	6,601	0%
Employee uniforms	4,904	2,612	2,976	5,588	4,904	0%
Chemicals	10,373	6,522	6,726	13,248	11,316	9%
Flower program	23,575	13,612	4,101	17,713	23,575	0%
Mulch program	15,088	16,443	(1,042)	15,401	16,031	6%
Plant replacement program	9,430	1,830	4,803	6,633	9,430	0%
Other contractual - tree trimming	1,791	-	-	-	1,791	0%
Unbudgeted contractual services	-	12,221	1,474	13,695	14,334	N/A
Fountain maintenance	1,415	433	3,860	4,293	1,886	33%
Office operations	4,715	1,612	2,342	3,954	4,338	-8%
Monument maintenance	3,772	2,441	667	3,108	3,772	0%
Total landscape services	<u>313,409</u>	<u>159,147</u>	<u>146,300</u>	<u>305,447</u>	<u>331,236</u>	6%
Roadway services						
Personnel	1,471	755	741	1,496	1,612	10%
Repairs and maintenance - parts	1,415	-	445	445	9,551	575%
Insurance	302	304	-	304	299	-1%
Total roadway services	<u>3,188</u>	<u>1,059</u>	<u>1,186</u>	<u>2,245</u>	<u>11,462</u>	260%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022			Total Revenues & Expenditures	Proposed Budget FY 2023	% Change 2022 vs 2023
	Adopted Budget FY 2022	Actual through 3/31/22	Projected through 9/30/22			
EXPENDITURES (continued)						
Parks & recreation						
Utilities	340	209	968	1,177	360	6%
Operating supplies	40	-	47	47	40	0%
Total parks and recreation	<u>380</u>	<u>209</u>	<u>1,015</u>	<u>1,224</u>	<u>400</u>	5%
Other fees & charges						
Property appraiser	145	145	-	145	145	0%
Tax collector	214	230	-	230	214	0%
Total other fees & charges	<u>359</u>	<u>375</u>	<u>-</u>	<u>375</u>	<u>359</u>	0%
Total expenditures	<u>453,088</u>	<u>220,141</u>	<u>210,772</u>	<u>430,913</u>	<u>480,293</u>	6%
Excess/(deficiency) of revenues over/(under) expenditures	4	236,861	(179,936)	56,925	1	
OTHER FINANCING SOURCES/(USES)						
Transfer in	-	282,403	-	282,403	-	N/A
Total other financing sources/(uses)	<u>-</u>	<u>282,403</u>	<u>-</u>	<u>282,403</u>	<u>-</u>	N/A
Net increase/(decrease) of fund balance	4	519,264	(179,936)	339,328	1	
Fund balance - beginning (unaudited)	52,550	39,483	558,747	39,483	378,811	
Fund balance - ending (projected)	<u>\$ 52,554</u>	<u>\$ 558,747</u>	<u>\$ 378,811</u>	<u>\$ 378,811</u>	<u>\$ 378,812</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
		2022	2023	
Full Assessment	828.54	\$ 564.44	\$ 598.00	\$ 495,466.92
Limited Benefit Assessment-outside gates	10.73	186.17	198.22	2,126.90
	<u>839.27</u>			<u>\$ 497,593.82</u>

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 002 - THE COLONY BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022			Total Revenues & Expenditures	Proposed Budget FY 2023	% Change 2022 vs 2023
	Adopted Budget FY 2022	Actual through 3/31/22	Projected through 9/30/22			
REVENUES						
Assessment levy: on-roll - gross	\$ 747,033				\$ 806,100	
Allowable discounts (4%)	(29,881)				(32,244)	
Assessment levy: on-roll - net	717,152	\$ 693,072	\$ 24,080	\$ 717,152	773,856	8%
Interest	2,500	43	861	904	500	-80%
Total revenues	719,652	693,115	24,941	718,056	774,356	8%
EXPENDITURES						
Professional fees						
Accounting & payroll	9,380	4,690	4,690	9,380	9,380	0%
Computer services	3,411	1,705	1,706	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%
Other current charges	-	304	129	433	-	N/A
Total professional fees	28,152	14,955	13,630	28,585	28,152	0%
Street lighting						
Contractual services - lightpoles	5,000	-	5,000	1,250	5,000	0%
Total street lighting	5,000	-	5,000	1,250	5,000	0%
Landscape services						
Personnel services	333,000	140,104	160,476	300,580	353,704	6%
Other contractual- horticulturalists	1,500	-	375	375	1,500	0%
Other contractual- training	1,500	-	375	375	1,500	0%
Capital outlay	20,000	-	15,500	15,500	20,000	0%
Fuel	8,000	147	7,929	8,076	9,000	13%
Repairs & maintenance (parts)	15,000	8,330	13,364	21,694	15,000	0%
Insurance	3,000	2,374	-	2,374	3,000	0%
Minor operating equipment	-	18	11,108	11,126	-	N/A
Horticulture dumpster	19,000	7,350	6,750	14,100	16,000	-16%
Miscellaneous equipment	2,500	-	625	625	2,500	0%
Chemicals	15,000	11,548	8,559	20,107	15,000	0%
Flower program	50,000	39,518	26,648	66,166	66,000	32%
Mulch program	45,000	20,742	13,980	34,722	45,000	0%
Plant replacement program	40,000	16,066	11,044	27,110	40,000	0%
Other contractual - tree trimming	10,000	2,500	12,660	15,160	10,000	0%
Monument maintenance	3,000	-	90	90	3,000	0%
Total landscape services	566,500	248,697	289,483	538,180	601,204	6%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 002 - THE COLONY BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022			Total Revenues & Expenditures	Proposed Budget FY 2023	% Change 2022 vs 2023
	Adopted Budget FY 2022	Actual through 3/31/22	Projected through 9/30/22			
Fountain services						
Operating supplies	120,000	81,571	71,693	153,264	140,000	17%
Total fountain services	120,000	81,571	71,693	153,264	140,000	17%
Total expenditures	719,652	345,223	379,806	721,279	774,356	8%
Excess/(deficiency) of revenues over/(under) expenditures	-	347,892	(354,865)	(3,223)	-	
Fund balance - beginning (unaudited)	294,464	341,808	689,700	341,808	338,585	
Fund balance - ending (projected)	\$ 294,464	\$ 689,700	\$ 334,835	\$ 338,585	\$ 338,585	

Description	Total Units	Assessments		Total Revenue
		2022	2023	
002 Assessment	1,259.63	\$ 593.06	\$ 639.95	\$ 806,100.22

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022				Proposed Budget FY 2023	% Change 2022 vs 2023
	Adopted Budget FY 2022	Actual through 3/31/22	Projected through 9/30/22	Total Revenues & Expenditures		
OPERATING REVENUES						
Charges for services:						
Assessment levy - gross	\$ 348,431				\$ 363,817	
Allowable discounts (4%)	(13,937)				(14,553)	
Assessment levy - net	334,494	\$ 322,964	\$ 11,530	\$ 334,494	349,264	4%
Irrigation revenue	581,896	246,993	318,325	565,318	506,896	-13%
Meter fees	3,500	-	3,500	3,500	-	-100%
Total revenues	919,890	569,957	333,355	903,312	856,160	-7%
OPERATING EXPENSES						
Professional fees						
Supervisors	6,459	2,638	3,553	6,191	6,459	0%
Engineering	7,250	937	3,508	4,445	7,250	0%
Legal	8,000	1,831	3,228	5,059	8,000	0%
Audit	6,000	-	1,500	1,500	6,000	0%
Management	16,082	8,041	8,041	16,082	16,404	2%
Accounting & payroll	5,600	2,800	2,800	5,600	5,600	0%
Computer services	1,680	1,016	840	1,856	1,680	0%
Utility billing	29,000	17,268	14,222	31,490	33,500	16%
Telephone	311	156	155	311	311	0%
Postage & reproduction	450	227	310	537	450	0%
Printing and binding	1,639	820	819	1,639	1,639	0%
Legal Notices and Communications	375	257	182	439	375	0%
Office supplies	200	239	214	453	250	25%
Subscriptions and memberships	87	88	-	88	87	0%
ADA website compliance	147	52	-	52	147	0%
Insurance	5,976	5,750	-	5,750	6,038	1%
Miscellaneous (bank fees)	2,250	713	974	1,687	2,250	0%
Total Professional fees	91,506	42,833	40,346	83,179	96,440	5%
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	205	918	1,123	1,835	0%
Other contractual services: lakes	116,339	54,624	55,950	110,574	116,339	0%
Other contractual services: wetlands	22,020	2,625	16,836	19,461	22,020	0%
Other contractual services: culverts/drains	22,020	1,835	4,140	5,975	22,020	0%
Other contractual services: lake health	3,670	-	918	918	3,670	0%
Aquascaping	11,010	947	-	947	11,010	0%
Capital outlay	5,505	-	-	-	5,505	0%
Repairs and Maintenance (Aerators)	5,505	4,663	4,870	9,533	5,505	0%
Contingencies	-	239	1,872	2,111	-	N/A
Total water management services	187,904	65,138	85,504	150,642	187,904	0%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022			Total Revenues & Expenditures	Proposed Budget FY 2023	% Change 2022 vs 2023
	Adopted Budget FY 2022	Actual through 3/31/22	Projected through 9/30/22			
OPERATING EXPENSES (continued)						
Landscape services						
Other contractual - tree trimming	5,505	-	1,376	1,376	5,505	0%
Total landscape services	5,505	-	1,376	1,376	5,505	0%
Roadway Services						
Personnel	4,394	1,663	1,740	3,403	4,955	13%
Repairs and Maintenance - Parts	1,835	-	740	740	29,360	1500%
Insurance	250	1,237	51	1,288	2,500	900%
Total Roadway Services	6,479	2,900	2,531	5,431	36,815	468%
Irrigation services						
Personnel	78,500	36,794	39,178	75,972	82,650	5%
Reclaimed water- Bay Creek	75,646	54,945	54,280	109,225	75,646	0%
Surplus RCS Water- Bayside	151,475	-	37,869	37,869	75,945	-50%
Repairs and maintenance - parts	25,000	21,565	14,571	36,136	25,000	0%
Insurance	10,500	10,543	-	10,543	11,500	10%
Meter costs	7,500	3,957	3,174	7,131	7,500	0%
Other contractual services	9,000	8,078	6,303	14,381	9,000	0%
Electricity	100,000	49,423	56,209	105,632	95,000	-5%
Pumps & machinery	50,000	70,421	26,974	97,395	50,000	0%
Depreciation	60,000	29,256	29,628	58,884	60,000	0%
Total irrigation services	567,621	284,982	268,186	553,168	492,241	-13%
						N/A
Total operating expenses	871,615	402,153	402,867	805,020	831,505	-5%
Operating income/loss	48,275	167,804	(69,512)	98,292	24,655	
Nonoperating revenues/(expenses)						
Interest income	500	15	485	500	500	0%
Total nonoperating revenues/(expenses)	500	15	485	500	500	0%
Change in net assets	48,775	167,819	(69,027)	98,792	25,155	
Total net assets - beginning (unaudited)	1,136,690	1,165,721	1,333,540	1,165,721	1,264,513	
Total net assets - ending (projected)	\$ 1,185,465	\$ 1,333,540	\$ 1,264,513	\$ 1,264,513	\$ 1,289,668	
Assessment Summary						
Description	Total Units	Assessment Summary		Total Revenue		
		2022	2023			
Full Assessment	4,013.52	\$ 86.81	\$ 90.65	\$ 363,826		

**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	16,404
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	33,500
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	250
Accounting and administrative supplies.	
Subscriptions and memberships	87
Annual fee paid to the Department of Community Affairs.	
ADA website compliance	147
Insurance	6,038
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		
Hard wood tree trimming in sensitive locations within the Districts' common areas and p		5,505
Roadway Services		
Personnel		4,955
Includes salary, taxes and benefits for the Districts' street sweeper.		
Repairs and Maintenance - Parts		29,360
Parts replacement for vehicles and equipment.		
Insurance		2,500
Insurance costs for automobiles, property and worker's compensation related to		
Irrigation services		
Personnel		82,650
Includes salary, taxes and benefits for the Districts' maintenance supervisor and irrigation manager.		
Reclaimed water- Bay Creek		75,646
		75,945
Repairs and maintenance - parts		25,000
Parts replacement for vehicles and equipment.		
Insurance		11,500
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		95,000
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		\$ 831,505

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 401 BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022					% Change 2022 vs 2023
	Adopted Budget FY 2022	Actual through 3/31/22	Projected through 9/30/22	Total Revenues and Expenditures	Proposed Budget FY 2023	
OPERATING REVENUES						
Charges for services:						
Assessment levy - gross	\$ 261,323				\$ 272,863	
Allowable discounts (4%)	(10,453)				(10,915)	
Assessment levy - net	250,870	\$ 242,451	\$ 8,419	\$ 250,870	261,948	4%
Irrigation revenue	400,000	169,726	165,727	335,453	325,000	-19%
Meter fees	2,625	-	2,625	2,625	-	-100%
Total revenues	653,495	412,177	176,771	588,948	586,948	-10%
OPERATING EXPENSES						
Professional fees						
Supervisors**	3,230	1,319	1,777	3,096	3,230	0%
Engineering	5,438	703	2,631	3,334	5,438	0%
Legal	6,000	1,373	2,421	3,794	6,000	0%
Audit**	3,000	-	750	750	3,000	0%
Management	12,062	6,031	6,031	12,062	12,303	2%
Accounting & payroll	4,200	2,100	2,100	4,200	4,200	0%
Computer services	1,260	762	630	1,392	1,260	0%
Utility billing	21,750	12,951	10,667	23,618	25,125	16%
Telephone	233	117	116	233	233	0%
Postage & reproduction	338	170	233	403	338	0%
Printing and binding	1,229	615	614	1,229	1,229	0%
Legal advertising	281	193	137	330	281	0%
Office supplies	150	179	161	340	188	25%
Subscription and memberships	65	66	-	66	65	0%
ADA website compliance	110	39	-	39	110	0%
Insurance**	2,988	2,875	-	2,875	3,019	1%
Miscellaneous	1,688	535	731	1,266	1,688	0%
Total professional fees	64,022	30,028	28,999	59,027	67,707	6%
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	154	689	843	1,376	0%
Other contractual services: lakes	87,254	40,968	41,963	82,931	87,254	0%
Other contractual services: wetlands	16,515	1,969	12,627	14,596	16,515	0%
Other contractual services: culverts/drains	16,515	1,376	3,105	4,481	16,515	0%
Other contractual services: lake health	2,753	-	689	689	2,753	0%
Aquascaping	8,258	710	-	710	8,258	0%
Capital outlay	4,129	-	-	-	4,129	0%
Repairs and Maintenance (Aerators)*	4,129	3,497	3,653	7,150	4,129	0%
Contingencies	-	179	1,404	1,583	-	N/A
Total water management services	140,929	48,853	64,130	112,983	140,929	0%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 401 BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022			Total Revenues and Expenditures	Proposed Budget FY 2023	% Change 2022 vs 2023
	Adopted Budget FY 2022	Actual through 3/31/22	Projected through 9/30/22			
OPERATING EXPENSES (continued)						
Landscape services						
Other contractual - tree trimming	4,129	-	1,032	1,032	4,129	0%
Total landscape services	<u>4,129</u>	<u>-</u>	<u>1,032</u>	<u>1,032</u>	<u>4,129</u>	<u>0%</u>
Roadway Services						
Personnel	3,296	1,247	1,305	2,552	3,716	13%
Repairs and Maintenance - Parts	1,376	-	555	555	22,020	1500%
Insurance	188	928	38	966	1,875	897%
Total Roadway Services	<u>4,860</u>	<u>2,175</u>	<u>1,898</u>	<u>4,073</u>	<u>27,611</u>	<u>468%</u>
Irrigation services						
Personnel	58,875	27,596	29,384	56,980	61,988	5%
Surplus RCS Water- Bayside	151,475	-	37,869	37,869	75,945	-50%
Repairs and maintenance - parts	18,750	16,174	10,928	27,102	18,750	0%
Insurance	7,875	7,907	-	7,907	8,625	10%
Meter costs	5,625	2,968	2,381	5,349	5,625	0%
Other contractual services	6,750	6,035	4,727	10,762	6,750	0%
Electricity	75,000	37,068	42,157	79,225	71,250	-5%
Pumps & machinery	37,500	52,839	20,231	73,070	37,500	0%
Depreciation	45,000	21,756	22,221	43,977	45,000	0%
Total irrigation services	<u>406,850</u>	<u>172,343</u>	<u>169,898</u>	<u>342,241</u>	<u>331,433</u>	<u>-19%</u>
Total operating expenses	<u>630,240</u>	<u>258,124</u>	<u>269,650</u>	<u>527,774</u>	<u>581,259</u>	<u>-8%</u>
Operating income/loss	23,255	154,053	(92,879)	61,174	5,689	-76%
Nonoperating revenues/(expenses)						
Interest income	375	12	364	376	375	0%
Total nonoperating revenues/(expenses)	<u>375</u>	<u>12</u>	<u>364</u>	<u>376</u>	<u>375</u>	<u>0%</u>
Change in net assets	23,630	154,065	(92,515)	61,550	6,064	
Total net assets - beginning (unaudited)	1,029,712	1,106,839	1,260,904	1,106,839	1,168,389	
Total net assets - ending (projected)	<u>\$ 1,053,342</u>	<u>\$ 1,260,904</u>	<u>\$ 1,168,389</u>	<u>\$ 1,168,389</u>	<u>\$ 1,174,453</u>	

Assessment Summary

Description	Total Units	2022	2023	Total Revenue
Full Assessment	3,194.34	\$ 81.81	\$ 85.42	\$ 272,861

**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 2023**

	Fiscal Year 2022			Total Revenues and Expenditures	Proposed Budget FY 2023	% Change 2022 vs 2023
	Adopted Budget FY 2022	Actual through 3/31/22	Projected through 9/30/22			
OPERATING REVENUES						
Charges for services:						
Assessment levy - gross	\$ 87,108				\$ 90,954	
Allowable discounts (4%)*	(3,484)				(3,638)	
Assessment levy - net	83,624	\$ 80,513	\$ 3,111	\$ 83,624	87,316	4%
Irrigation revenue	181,896	77,267	152,598	229,865	181,896	0%
Meter fees	875	-	875	875	-	-100%
Total revenues	<u>266,395</u>	<u>157,780</u>	<u>156,584</u>	<u>314,364</u>	<u>269,212</u>	1%
OPERATING EXPENSES						
Professional fees						
Supervisors**	3,230	1,319	1,777	3,096	3,230	0%
Engineering	1,813	234	877	1,111	1,813	0%
Legal	2,000	458	807	1,265	2,000	0%
Audit**	3,000	-	750	750	3,000	0%
Management	4,021	2,010	2,010	4,020	4,101	2%
Accounting & payroll	1,400	700	700	1,400	1,400	0%
Computer services	420	254	210	464	420	0%
Utility billing	7,250	4,317	3,556	7,873	8,375	16%
Telephone	78	39	39	78	78	0%
Postage & reproduction	113	57	78	135	113	0%
Printing and binding	410	205	205	410	410	0%
Legal advertising	94	64	46	110	94	0%
Office supplies	50	60	54	114	63	26%
Subscription and memberships	22	22	-	22	22	0%
ADA website compliance	37	13	-	13	37	0%
Insurance**	2,988	2,875	-	2,875	3,019	1%
Miscellaneous	563	178	244	422	563	0%
Total professional fees	<u>27,489</u>	<u>12,805</u>	<u>11,353</u>	<u>24,158</u>	<u>28,738</u>	5%
Field management fees						
Other contractual services	3,150	1,575	1,575	3,150	3,150	0%
Total field management fees	<u>3,150</u>	<u>1,575</u>	<u>1,575</u>	<u>3,150</u>	<u>3,150</u>	0%
Water management services						
NPDES program	459	51	230	281	459	0%
Other contractual services: lakes	29,085	13,656	13,988	27,644	29,085	0%
Other contractual services: wetlands	5,505	656	4,209	4,865	5,505	0%
Other contractual services: culverts/drains	5,505	459	1,035	1,494	5,505	0%
Other contractual services: lake health	918	-	230	230	918	0%
Aquascaping	2,753	237	-	237	2,753	0%
Capital outlay	1,376	-	-	-	1,376	0%
Repairs and Maintenance (Aerators)*	1,376	1,166	1,218	2,384	1,376	0%
Contingencies	-	60	468	528	-	N/A
Total water management services	<u>46,977</u>	<u>16,285</u>	<u>21,378</u>	<u>37,663</u>	<u>46,977</u>	0%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 451 BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022			Total Revenues and Expenditures	Proposed Budget FY 2023	% Change 2022 vs 2023
	Adopted Budget FY 2022	Actual through 3/31/22	Projected through 9/30/22			
OPERATING EXPENSES (continued)						
Landscape services						
Other contractual - tree trimming	1,376	-	344	344	1,376	0%
Total landscape services	1,376	-	344	344	1,376	0%
Roadway Services						
Personnel	1,099	416	435	851	1,239	13%
Repairs and Maintenance - Parts	459	-	185	185	7,340	1499%
Insurance	63	309	13	322	625	892%
Total Roadway Services	1,621	725	633	1,358	9,204	468%
Irrigation services						
Personnel	19,625	9,198	9,795	18,993	20,663	5%
Reclaimed water- Bay Creek	75,646	54,945	54,280	109,225	75,646	0%
Repairs and maintenance - parts	6,250	5,391	3,643	9,034	6,250	0%
Insurance	2,625	2,636	-	2,636	2,875	10%
Meter costs	1,875	989	794	1,783	1,875	0%
Other contractual services	2,250	2,043	1,576	3,619	2,250	0%
Electricity	25,000	12,355	14,052	26,407	23,750	-5%
Pumps & machinery	12,500	17,582	6,744	24,326	12,500	0%
Depreciation	15,000	7,500	7,407	14,907	15,000	0%
Total irrigation services	160,771	112,639	98,291	210,930	160,809	0%
Total operating expenses	241,384	144,029	133,230	277,259	250,254	4%
Operating income/loss	25,011	13,751	23,354	37,105	18,958	-24%
Nonoperating revenues/(expenses)						
Interest income	125	3	121	124	125	0%
Total nonoperating revenues/(expenses)	125	3	121	124	125	0%
Change in net assets	25,136	13,754	23,475	37,229	19,083	
Total net assets - beginning (unaudited)	107,004	58,882	72,636	58,882	96,111	
Total net assets - ending (projected)	<u>\$ 132,140</u>	<u>\$ 72,636</u>	<u>\$ 96,111</u>	<u>\$ 96,111</u>	<u>\$ 115,194</u>	

Description	Total Units	Assessment Summary		Total Revenue
		2022	2023	
Full Assessment	819.18	\$ 106.34	\$ 111.03	\$ 90,954

**Bayside
Improvement Community Development District**

*****PRELIMINARY*****

Lee County

2022 - 2023 Assessments		General Fund	O&M Assessment Colony Fund	Enterprise Fund	Total Assessment
Bayside Neighborhoods	Limited Benefit Assessment-outside gates	\$ 177.23	\$ -	\$ 85.42	\$ 262.65
Bayside Neighborhoods	Full Assessment	\$ 636.14	\$ -	\$ 85.42	\$ 721.56
Bayside Neighborhoods	Common and Administration	\$ 251.75	\$ -	\$ 85.42	\$ 337.17
The Colony Neighborhoods	Full Assessment	\$ 636.14	\$ 639.95	\$ 85.42	\$ 1,361.51
The Colony Neighborhoods	Common and Administration	\$ 251.75	\$ 639.95	\$ 85.42	\$ 977.12

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

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

*****PRELIMINARY*****

Residential Neighborhoods (per unit)	O&M Assessment		Total Assessment	
	General Fund	Enterprise Fund		
Ascot	\$ 598.00	\$ 111.03	\$ 709.03	
Pinewater Place	\$ 598.00	\$ 111.03	\$ 709.03	
Bay Creek	\$ 598.00	\$ 111.03	\$ 709.03	
The Ridge	\$ 598.00	\$ 111.03	\$ 709.03	
Bay Creek (phase 2)	\$ 598.00	\$ 111.03	\$ 709.03	
Baycrest Villas	\$ 598.00	\$ 111.03	\$ 709.03	
Costa Del Sol	\$ 598.00	\$ 111.03	\$ 709.03	
The Cottages	\$ 598.00	\$ 111.03	\$ 709.03	
Southbridge	\$ 598.00	\$ 111.03	\$ 709.03	
Creekside Crossing	\$ 598.00	\$ 111.03	\$ 709.03	
The Point	\$ 598.00	\$ 111.03	\$ 709.03	
Commercial & Golf Course				
Pelican's Nest Golf Course	\$ 34,408.92	\$ 4,158.07	\$ 38,566.99	
US 41 Commercial Parcels	\$ 2,126.90	\$ 1,191.35	\$ 3,318.25	
Fiscal year 2021 - 2022 Assessments:				
	SF	\$ 564.44	\$ 106.34	\$ 670.78
	MF	\$ 564.44	\$ 106.34	\$ 670.78
	GC	\$ 32,477.88	\$ 3,982.43	\$ 36,460.31
	COMM	\$ 1,997.60	\$ 1,141.03	\$ 3,138.63

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 2023

Parcel	Classification	2022 Units	2023 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 2023

Parcel	Classification	2022 Units	2023 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
Florenca	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 2023

Parcel	Classification	2022 Units	2023 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 2023**

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	

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451
ASSESSABLE UNIT SCHEDULE ANALYSIS
FISCAL YEAR 2023**

	2022	2023
	Units	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 2023**

	2022	2023
	Units	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