

**BAYSIDE IMPROVEMENT AND BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICTS  
PRPOSED BUDGET  
FISCAL YEAR 2024  
UPDATED APRIL 24, 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 2024**

	Fiscal Year 2023				Proposed Budget FY 2024	Budget % Change 2023 vs 2024
	Adopted Budget FY 2023	Actual through 3/31/23	Projected through 9/30/23	Total Actual & Projected		
<b>REVENUES</b>						
Assessment levy: on-roll - gross	\$ 2,590,119				\$ 2,562,270	
Allowable discounts (4%)	(103,605)				(102,491)	
Assessment levy: on-roll - net	2,486,514	\$ 2,395,074	\$ 91,432	\$ 2,486,506	2,459,779	-1%
Interest	500	175	440	615	500	0%
Street sweeping	13,000	-	13,000	13,000	13,000	0%
Miscellaneous	-	109	34,587	34,696	-	N/A
Total revenues	2,500,014	2,395,358	139,459	2,534,817	2,473,279	-1%
<b>EXPENDITURES</b>						
<b>Professional fees</b>						
Supervisors	19,377	7,428	11,949	19,377	19,377	0%
Engineering	15,000	13,092	1,908	15,000	15,000	0%
Legal	18,000	5,115	12,885	18,000	18,000	0%
Audit	15,000	3,750	11,250	15,000	15,000	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	3,139	1,901	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	604	746	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	540	585	1,125	1,125	0%
Office supplies	750	790	-	790	750	0%
Subscriptions and memberships	263	263	-	263	263	0%
ADA website compliance	253	158	95	253	253	0%
Insurance	17,770	18,546	-	18,546	19,102	7%
Miscellaneous (bank fees)	6,750	3,060	3,690	6,750	6,750	0%
Total professional fees	173,821	97,294	77,344	174,637	175,153	1%
<b>Field management</b>						
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%
<b>Water management services</b>						
NPDES program	3,165	355	2,810	3,165	3,165	0%
Other contractual services: lakes	200,661	88,079	112,582	200,661	180,405	-10%
Other contractual services: wetlands	37,980	19,037	18,943	37,980	37,980	0%
Other contractual services: culverts/drains	37,980	20,324	17,656	37,980	37,980	0%
Other contractual services: lake health	6,330	3,516	2,814	6,330	6,330	0%
Aquascaping	18,990	-	18,990	18,990	18,990	0%
Capital outlay	9,495	-	9,495	9,495	9,495	0%
Repairs and Maintenance (Aerators)	9,495	2,355	7,140	9,495	9,495	0%
Contingencies	-	5,317	-	5,317	-	N/A
Total water management	324,096	138,983	190,430	329,413	303,840	-6%

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	Fiscal Year 2023			Total Actual & Projected	Proposed Budget FY 2024	Budget % Change 2023 vs 2024
	Adopted Budget FY 2023	Actual through 3/31/23	Projected through 9/30/23			
<b>EXPENDITURES AND OTHER USES (continued)</b>						
<b>Street lighting</b>						
Contractual Services	40,000	35,607	4,393	40,000	40,000	0%
Electricity	40,000	23,390	24,000	47,390	48,000	20%
Hurricane light repair	-	3,289	-	3,289	-	N/A
Total street lighting	80,000	62,286	28,393	90,679	88,000	10%
<b>Landscape services</b>						
Supervisors	126,500	65,520	54,000	119,520	111,000	-12%
Personnel services	1,048,759	476,595	572,164	1,048,759	1,048,759	0%
Other contractual- horticulturalists	2,000	-	2,000	2,000	2,000	0%
Other contractual-training	1,500	150	1,350	1,500	1,500	0%
Maintenance tracking software	3,500	1,920	1,580	3,500	3,500	0%
Capital outlay: equipment	40,000	23,520	16,480	40,000	40,000	0%
Fuel	25,000	10,168	14,832	25,000	25,000	0%
Repairs and maintenance (parts)	35,000	41,080	15,000	56,080	35,000	0%
Insurance	15,287	16,480	-	16,480	16,810	10%
Minor operating equipment	20,000	476	19,524	20,000	20,000	0%
Horticulture dumpster	30,000	78,500	20,000	98,500	40,000	33%
Employee uniforms	33,000	16,932	17,000	33,932	34,000	3%
Chemicals	58,000	27,929	30,071	58,000	58,000	0%
Flower program	125,000	81,223	43,777	125,000	130,000	4%
Mulch program	77,000	97,459	-	97,459	83,000	8%
Plant replacement program	40,000	4,230	35,770	40,000	40,000	0%
Other contractual - tree trimming	6,330	16,000	-	16,000	12,660	100%
Contractual services-palm pruning	76,000	-	76,000	76,000	82,000	8%
Fountain maintenance	10,000	536	9,464	10,000	10,000	0%
Office operations	23,000	11,452	11,548	23,000	23,000	0%
Monument maintenance	15,000	-	15,000	15,000	15,000	0%
Total landscape services	1,810,876	970,170	955,560	1,925,730	1,831,229	1%
<b>Roadway services</b>						
Personnel	8,546	5,410	3,136	8,546	8,546	0%
Repairs and maintenance - parts	44,310	-	-	-	6,330	-86%
Insurance	1,583	1,807	-	1,807	1,899	20%
Total roadway services	54,439	7,217	3,136	10,353	16,775	-69%

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GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING  
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Actual & Projected	Proposed Budget FY 2024	Budget % Change 2023 vs 2024
	Adopted Budget FY 2023	Actual through 3/31/23	Projected through 9/30/23			
<b>EXPENDITURES (continued)</b>						
<b>Parks &amp; recreation</b>						
Utilities	9,000	5,261	5,300	10,561	10,500	17%
Operating supplies	1,000	656	344	1,000	1,000	0%
Total parks and recreation	<u>10,000</u>	<u>5,917</u>	<u>5,644</u>	<u>11,561</u>	<u>11,500</u>	15%
<b>Other fees &amp; charges</b>						
Property appraiser	3,625	3,625	-	3,625	3,625	0%
Tax collector	5,358	5,359	-	5,359	5,358	0%
Total other fees & charges	<u>8,983</u>	<u>8,984</u>	<u>-</u>	<u>8,984</u>	<u>8,983</u>	0%
Total expenditures	<u>2,500,014</u>	<u>1,309,750</u>	<u>1,279,407</u>	<u>2,589,156</u>	<u>2,473,279</u>	-1%
Excess/(deficiency) of revenues over/(under) expenditures	-	1,085,608	(1,139,948)	(54,339)	-	
Fund balance - beginning (unaudited)	980,260	1,026,582	2,112,190	1,026,582	972,243	
Fund balance - ending (projected)	<u>\$ 980,260</u>	<u>\$ 2,112,190</u>	<u>\$ 972,242</u>	<u>\$ 972,243</u>	<u>\$ 972,243</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		15,000
<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		18,000
<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		15,000
<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 &amp; Associates to perform these services.</p>		
Management		42,000
<p><b>Wrathell, Hunt and Associates, LLC</b>, 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><b>Wrathell, Hunt and Associates, LLC</b>, 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><b>Wrathell, Hunt and Associates, LLC</b>, provides maintenance of the Districts' financial records, which includes accounts payable and profit &amp; 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>		

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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	19,102
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.	
<b>Field management</b>	
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 <b>Wrathell, Hunt and Associates, LLC</b> .	
<b>Water management services</b>	
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	180,405
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.	

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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	48,000
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	111,000
Includes salary, taxes and benefits for the Districts' field manager and irrigation manager.	
Personnel services	1,048,759
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	40,000
Department related purchase of vehicles and equipment. The Districts anticipate new	
additional equipment needs including replacement mower and a 1 ton truck.	
Fuel	25,000
Cost of fuel for vehicles and equipment used by the Districts.	
Repairs and maintenance (parts)	35,000
Parts replacement for vehicles and equipment.	
Insurance	16,810
Insurance costs for automobiles, property and workers' compensation.	
Minor operating equipment	20,000
Costs associated with small equipment purchases.	
Horticulture dumpster	40,000
Costs associated with the disposal of the Districts' horticulture debris that accumulates during	
pruning operations.	
Employee uniforms	34,000
Costs associated with employee uniforms.	
Chemicals	58,000
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	130,000
The Districts' flower program consists of replacing flowers within certain landscape and	
signage areas three times a year.	
Mulch program	83,000
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.	



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

<b>Expenditures (continued)</b>	
Plant replacement program	40,000
Replacement and renovation of landscape material.	
Other contractual - tree trimming	12,660
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	82,000
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	15,000
Annual cost of pressure washing , painting and repairing the monuments. This includes the monuments and brick pavers at the central fountain.	
<b>Roadway services</b>	8,546
Personnel	
Includes salary, taxes and benefits for the Districts' street sweeper.	
Repairs and maintenance - parts	6,330
Insurance	1,899
Insurance costs for automobiles that relate to this department.	
<b>Parks &amp; Recreation</b>	
Utilities	10,500
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.	
<b>Other fees &amp; charges</b>	
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	\$ 2,473,279

**BAYSIDE IMPROVEMENT  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND 001 BUDGET  
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Actual & Projected	Proposed Budget FY 2024	Budget % Change 2023 vs 2024
	Adopted Budget FY 2023	Actual through 3/31/23	Projected through 9/30/23			
<b>REVENUES</b>						
Assessment levy: on-roll - gross	\$ 2,087,690				\$ 2,064,888	
Allowable discounts (4%)	(83,508)				(82,596)	
Assessment levy: on-roll - net	2,004,182	\$ 1,937,450	\$ 66,732	\$ 2,004,182	1,982,292	-1%
Interest	404	44	440	484	404	0%
Street sweeping	10,494	-	10,494	10,494	10,494	0%
Miscellaneous	-	109	-	109	-	N/A
Total revenues	2,015,080	1,937,603	77,666	2,015,269	1,993,190	-1%
<b>EXPENDITURES</b>						
<b>Professional fees</b>						
Supervisors**	9,689	3,714	5,975	9,689	9,689	0%
Engineering	12,171	10,623	1,548	12,171	12,171	0%
Legal	14,605	4,150	10,455	14,605	14,605	0%
Audit**	7,500	3,043	5,625	8,668	7,500	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	2,547	1,542	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	490	605	1,095	1,095	0%
Printing and binding	3,990	1,995	1,995	3,990	3,990	0%
Legal Notices and Communications	913	438	475	913	913	0%
Office supplies	609	641	-	641	609	0%
Subscriptions and memberships	213	213	-	213	213	0%
ADA website compliance	205	128	77	205	205	0%
Insurance**	8,885	9,273	-	9,273	9,551	7%
Miscellaneous (bank fees)	5,477	2,496	2,994	5,490	5,477	0%
Total professional fees	124,799	70,867	55,531	126,398	125,465	1%
<b>Field management</b>						
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%
<b>Water management services</b>						
NPDES program	2,568	288	2,280	2,568	2,568	0%
Other contractual services: lakes	162,816	71,468	91,349	162,817	146,381	-10%
Other contractual services: wetlands	30,817	15,447	15,370	30,817	30,817	0%
Other contractual services: culverts/dra	30,817	16,491	14,326	30,817	30,817	0%
Other contractual services: lake health	5,136	2,853	2,283	5,136	5,136	0%
Aquascaping	15,408	-	15,408	15,408	15,408	0%
Capital outlay	7,704	-	7,704	7,704	7,704	0%
Repairs and Maintenance (Aerators)	7,704	1,911	5,793	7,704	7,704	0%
Contingencies	-	4,314	-	4,314	-	N/A
Total water management	262,970	112,772	154,513	267,285	246,535	-6%

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FISCAL YEAR 2024**

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	Adopted Budget FY 2023	Actual through 3/31/23	Projected through 9/30/23			
<b>EXPENDITURES (continued)</b>						
<b>Street lighting</b>						
Contractual Services	32,456	28,892	3,564	32,456	32,456	0%
Electricity	32,456	18,979	19,474	38,453	38,947	20%
Hurricane light repair	-	2,669	-	2,669	-	N/A
Total street lighting	64,912	50,540	23,038	73,578	71,403	10%
<b>Landscape services</b>						
Supervisor	102,642	53,160	43,816	96,976	90,065	-12%
Personnel services	850,963	386,631	464,254	850,885	850,963	0%
Other contractual- horticulturalists	1,623	-	1,623	1,623	1,623	0%
Other contractual-training	1,217	122	1,095	1,217	1,217	0%
Maintenance tracking software	2,840	1,558	1,282	2,840	2,840	0%
Capital outlay: equipment	32,456	19,084	13,372	32,456	32,456	0%
Fuel	20,285	8,250	12,035	20,285	20,285	0%
Repairs and maintenance (parts)	28,399	33,298	12,171	45,469	28,399	0%
Insurance	12,404	13,344	-	13,344	13,640	10%
Minor operating equipment	16,228	386	15,842	16,228	16,228	0%
Horticulture dumpster	24,342	63,695	16,228	79,923	32,456	33%
Employee uniforms	26,776	13,739	13,794	27,533	27,588	3%
Chemicals	47,061	22,662	24,400	47,062	47,061	0%
Flower program	101,425	65,904	35,521	101,425	105,482	4%
Mulch program	62,478	79,078	-	79,078	67,346	8%
Plant replacement program	32,456	3,432	29,024	32,456	32,456	0%
Other contractual - tree trimming	5,136	12,982	-	12,982	10,272	100%
Unbudgeted contractual services	61,666	-	61,666	61,666	66,535	8%
Fountain maintenance	8,114	435	7,679	8,114	8,114	0%
Office operations	18,662	9,292	9,370	18,662	18,662	0%
Monument maintenance	12,171	-	12,171	12,171	12,171	0%
Total landscape services	1,469,344	787,052	775,343	1,562,395	1,485,859	1%
<b>Roadway services</b>						
Personnel	6,934	4,390	2,545	6,935	6,934	0%
Repairs and maintenance - parts	35,953	-	-	-	5,136	-86%
Insurance	1,284	1,463	-	1,463	1,541	20%
Total roadway services	44,171	5,853	2,545	8,398	13,611	-69%

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COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND 001 BUDGET  
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Actual & Projected	Proposed Budget FY 2024	Budget % Change 2023 vs 2024
	Adopted Budget FY 2023	Actual through 3/31/23	Projected through 9/30/23			
<b>EXPENDITURES (continued)</b>						
<b>Parks &amp; recreation</b>						
Utilities	8,640	5,051	4,300	9,351	10,080	17%
Operating supplies	960	630	279	909	960	0%
Total parks and recreation	<u>9,600</u>	<u>5,681</u>	<u>4,579</u>	<u>10,260</u>	<u>11,040</u>	15%
<b>Other fees &amp; charges</b>						
Property appraiser	3,480	3,480	-	3,480	3,480	0%
Tax collector	5,144	4,217	-	4,217	5,144	0%
Total other fees & charges	<u>8,624</u>	<u>7,697</u>	<u>-</u>	<u>7,697</u>	<u>8,624</u>	0%
Total expenditures	<u>2,015,090</u>	<u>1,055,797</u>	<u>1,030,884</u>	<u>2,086,681</u>	<u>1,993,207</u>	-1%
Excess/(deficiency) of revenues over/(under) expenditures	(10)	881,806	(953,218)	(71,412)	(17)	
Fund balance - beginning (unaudited)	601,448	643,168	1,524,974	643,168	571,756	
Fund balance - ending (projected)	<u>\$ 601,438</u>	<u>\$ 1,524,974</u>	<u>\$ 571,756</u>	<u>\$ 571,756</u>	<u>\$ 571,739</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
		2023	2024	
Common & Administration	156.57	\$ 254.48	\$ 256.91	\$ 40,224.40
Full Assessment	3043.17	645.33	639.50	1,946,107.22
Limited Benefit Assessment-outside ga	487.93	172.15	161.00	78,556.73
	<u>3,687.67</u>			<u>\$ 2,064,888.35</u>

**BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND 101 BUDGET  
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Revenues & Expenditures	Proposed Budget FY 2024	Budget % Change 2023 vs 2024
	Adopted Budget FY 2023	Actual through 3/31/23	Projected through 9/30/23			
<b>REVENUES</b>						
Assessment levy: on-roll - gross	\$ 502,421				\$ 497,369	
Allowable discounts (4%)	(20,097)				(19,895)	
Assessment levy: on-roll - net	482,324	\$ 457,624	\$ 24,700	\$ 482,324	477,474	-1%
Interest	98	131	-	131	98	0%
Street sweeping	2,506	-	2,506	2,506	2,506	0%
Miscellaneous	-	-	34,587	34,587	-	N/A
Total revenues	484,928	457,755	61,793	519,548	480,078	-1%
<b>EXPENDITURES</b>						
<b>Professional fees</b>						
Supervisors**	9,689	3,714	5,975	9,689	9,689	0%
Engineering	2,829	2,469	360	2,829	2,829	0%
Legal	3,395	965	2,430	3,395	3,395	0%
Audit**	7,500	707	5,625	6,332	7,500	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	592	359	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	114	141	255	255	0%
Printing and binding	928	464	464	928	928	0%
Legal Notices and Communications	212	102	110	212	212	0%
Office supplies	141	149	-	149	141	0%
Subscriptions and memberships	50	50	-	50	50	0%
ADA website compliance	48	30	18	48	48	0%
Insurance**	8,885	9,273	-	9,273	9,551	7%
Miscellaneous (bank fees)	1,273	564	696	1,260	1,273	0%
Total professional fees	49,023	26,427	21,813	48,240	49,689	1%
<b>Field management</b>						
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%
<b>Water management services</b>						
NPDES program	597	67	530	597	597	0%
Other contractual services: lakes	37,845	16,611	21,233	37,844	34,024	-10%
Other contractual services: wetlands	7,163	3,590	3,573	7,163	7,163	0%
Other contractual services: culverts/drains	7,163	3,833	3,330	7,163	7,163	0%
Other contractual services: lake health	1,194	663	531	1,194	1,194	0%
Aquascaping	3,582	-	3,582	3,582	3,582	0%
Capital outlay	1,791	-	1,791	1,791	1,791	0%
Repairs and Maintenance (Aerators)	1,791	444	1,347	1,791	1,791	0%
Contingencies	-	1,003	-	1,003	-	N/A
Total water management	61,126	26,211	35,917	62,128	57,305	-6%

**BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND 101 BUDGET  
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Revenues & Expenditures	Proposed Budget FY 2024	Budget % Change 2023 vs 2024
	Adopted Budget FY 2023	Actual through 3/31/23	Projected through 9/30/23			
<b>EXPENDITURES (continued)</b>						
<b>Street lighting</b>						
Contractual Services	7,544	6,715	829	7,544	7,544	0%
Electricity	7,544	4,411	4,526	8,937	9,053	20%
Hurricane light repair	-	620	-	620	-	N/A
Total street lighting	<u>15,088</u>	<u>11,746</u>	<u>5,355</u>	<u>17,101</u>	<u>16,597</u>	10%
<b>Landscape services</b>						
Supervisor	23,858	12,360	10,184	22,544	20,935	-12%
Personnel services	197,796	89,964	107,910	197,874	197,796	0%
Other contractual- horticulturalists	377	-	377	377	377	0%
Other contractual-training	283	28	255	283	283	0%
Maintenance tracking software	660	362	298	660	660	0%
Capital outlay	7,544	4,436	3,108	7,544	7,544	0%
Fuel	4,715	1,918	2,797	4,715	4,715	0%
Repairs and maintenance (parts)	6,601	7,782	2,829	10,611	6,601	0%
Insurance	2,883	3,136	-	3,136	3,170	10%
Minor operating equipment	3,772	90	3,682	3,772	3,772	0%
Horticulture dumpster	5,658	14,805	3,772	18,577	7,544	33%
Employee uniforms	6,224	3,193	3,206	6,399	6,412	3%
Chemicals	10,939	5,267	5,671	10,938	10,939	0%
Flower program	23,575	15,319	8,256	23,575	24,518	4%
Mulch program	14,522	18,381	-	18,381	15,654	8%
Plant replacement program	7,544	798	6,746	7,544	7,544	0%
Other contractual - tree trimming	1,194	3,018	-	3,018	2,388	100%
Unbudgeted contractual services	14,334	-	14,334	14,334	15,465	8%
Fountain maintenance	1,886	101	1,785	1,886	1,886	0%
Office operations	4,338	2,160	2,178	4,338	4,338	0%
Monument maintenance	2,829	-	2,829	2,829	2,829	0%
Total landscape services	<u>341,532</u>	<u>183,118</u>	<u>180,217</u>	<u>363,335</u>	<u>345,370</u>	1%
<b>Roadway services</b>						
Personnel	1,612	1,020	591	1,611	1,612	0%
Repairs and maintenance - parts	8,357	-	-	-	1,194	-86%
Insurance	299	344	-	344	358	20%
Total roadway services	<u>10,268</u>	<u>1,364</u>	<u>591</u>	<u>1,955</u>	<u>3,164</u>	-69%

**BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND 101 BUDGET  
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Revenues & Expenditures	Proposed Budget FY 2024	Budget % Change 2023 vs 2024
	Adopted Budget FY 2023	Actual through 3/31/23	Projected through 9/30/23			
<b>EXPENDITURES (continued)</b>						
<b>Parks &amp; recreation</b>						
Utilities	360	210	1,000	1,210	420	17%
Operating supplies	40	26	65	91	40	0%
Total parks and recreation	<u>400</u>	<u>236</u>	<u>1,065</u>	<u>1,301</u>	<u>460</u>	15%
<b>Other fees &amp; charges</b>						
Property appraiser	145	145	-	145	145	0%
Tax collector	214	1,142	-	1,142	214	0%
Total other fees & charges	<u>359</u>	<u>1,287</u>	<u>-</u>	<u>1,287</u>	<u>359</u>	0%
Total expenditures	<u>484,925</u>	<u>253,953</u>	<u>248,523</u>	<u>502,476</u>	<u>480,073</u>	-1%
Excess/(deficiency) of revenues over/(under) expenditures	3	203,802	(186,730)	17,072	5	
Fund balance - beginning (unaudited)	378,811	383,414	587,216	383,414	400,486	
Fund balance - ending (projected)	<u>\$ 378,814</u>	<u>\$587,216</u>	<u>\$400,486</u>	<u>\$ 400,486</u>	<u>\$400,491</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
		2023	2024	
Full Assessment	828.54	\$ 603.91	\$ 597.95	\$ 495,425.49
Limited Benefit Assessment-outside gates	10.73	191.70	181.11	1,943.31
	<u>839.27</u>			<u>\$ 497,368.80</u>

**BAYSIDE IMPROVEMENT AND BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICTS  
GENERAL FUND 002 - THE COLONY BUDGET  
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Actual & Projected	Proposed Budget FY 2024	Budget % Change 2023 vs 2024
	Adopted Budget FY 2023	Actual through 3/31/23	Projected through 9/30/23			
<b>REVENUES</b>						
Assessment levy: on-roll - gross	\$ 803,496				\$ 803,496	
Allowable discounts (4%)	(32,140)				(32,140)	
Assessment levy: on-roll - net	771,356	\$ 744,081	\$ 27,275	\$ 771,356	771,356	0%
Interest	500	47	857	904	500	0%
Total revenues	771,856	744,128	28,132	772,260	771,856	0%
<b>EXPENDITURES</b>						
<b>Professional fees</b>						
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%
Other current charges	-	-	-	-	-	N/A
Total professional fees	28,152	14,652	13,500	28,152	28,152	0%
<b>Street lighting</b>						
Contractual services - lightpoles	5,000	-	5,000	5,000	5,000	0%
Equipment	-	1,493	-	1,493	-	N/A
Total street lighting	5,000	1,493	5,000	6,493	5,000	0%
<b>Landscape services</b>						
Personnel services	353,704	188,055	165,649	353,704	353,704	0%
Other contractual- horticulturalists	1,500	-	750	750	1,500	0%
Other contractual- training	1,500	-	750	750	1,500	0%
Capital outlay	20,000	-	20,000	20,000	20,000	0%
Fuel	9,000	4,146	4,854	9,000	9,000	0%
Repairs & maintenance (parts)	15,000	3,520	7,500	11,020	15,000	0%
Insurance	3,000	2,687	-	2,687	3,000	0%
Horticulture dumpster	16,000	-	16,000	16,000	16,000	0%
Miscellaneous equipment	2,500	260	1,500	1,760	2,500	0%
Chemicals	17,000	5,816	11,184	17,000	17,000	0%
Flower program	66,000	23,203	42,797	66,000	70,000	6%
Mulch program	40,500	20,194	20,306	40,500	41,000	1%
Plant replacement program	40,000	3,472	20,000	23,472	40,000	0%
Other contractual - tree trimming	10,000	11,750	-	11,750	12,000	20%
Monument maintenance	3,000	-	3,000	3,000	3,000	0%
Total landscape services	598,704	263,103	314,290	577,393	605,204	1%



**BAYSIDE IMPROVEMENT AND BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICTS  
GENERAL FUND 002 - THE COLONY BUDGET  
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Actual & Projected	Proposed Budget FY 2024	Budget % Change 2023 vs 2024
	Adopted Budget FY 2023	Actual through 3/31/23	Projected through 9/30/23			
<b>Fountain services</b>						
Operating supplies	140,000	64,151	75,000	139,151	140,000	0%
Total fountain services	140,000	64,151	75,000	139,151	140,000	0%
Total expenditures	771,856	343,399	407,790	751,189	778,356	1%
Excess/(deficiency) of revenues over/(under) expenditures	-	400,729	(379,658)	21,071	(6,500)	
Fund balance - beginning (unaudited)	334,835	348,468	749,197	348,468	369,539	
Fund balance - ending (projected)	<u>\$ 334,835</u>	<u>\$ 749,197</u>	<u>\$ 369,539</u>	<u>\$ 369,539</u>	<u>\$ 363,039</u>	

Description	Total Units	Assessments		Total Revenue
		2023	2024	
002 Assessment	1,259.63	\$ 637.88	\$ 637.88	\$ 803,492.78

**BAYSIDE IMPROVEMENT AND BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICTS  
ENTERPRISE FUND 401/451 COMBINED BUDGET  
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Actual & Projected	Proposed Budget FY 2024	Budget % Change 2023 vs 2024
	Adopted Budget FY 2023	Actual through 3/31/23	Projected through 9/30/23			
<b>OPERATING REVENUES</b>						
Charges for services:						
Assessment levy - gross	\$ 352,614				\$ 322,600	
Allowable discounts (4%)	(14,105)				(12,904)	
Assessment levy - net	338,509	\$ 324,990	\$ 13,520	\$ 338,510	309,696	-9%
Irrigation revenue	506,896	218,665	294,148	512,813	584,000	15%
Total revenues	845,405	543,655	307,668	851,323	893,696	6%
<b>OPERATING EXPENSES</b>						
<b>Professional fees</b>						
Supervisors	6,459	2,476	3,983	6,459	6,459	0%
Engineering	5,000	4,364	636	5,000	5,000	0%
Legal	6,000	1,705	4,295	6,000	6,000	0%
Audit	5,000	1,251	3,749	5,000	5,000	0%
Management	16,404	8,203	8,201	16,404	16,732	2%
Accounting & payroll	5,600	2,800	2,800	5,600	5,600	0%
Computer services	1,680	1,047	633	1,680	1,680	0%
Utility billing	33,500	18,303	15,197	33,500	33,500	0%
Telephone	311	156	155	311	311	0%
Postage & reproduction	450	201	249	450	450	0%
Printing and binding	1,639	820	819	1,639	1,639	0%
Legal Notices and Communications	375	180	195	375	375	0%
Office supplies	250	263	-	263	250	0%
Subscriptions and memberships	87	88	-	88	87	0%
ADA website compliance	147	52	95	147	147	0%
Insurance	6,038	6,182	-	6,182	6,491	8%
Miscellaneous (bank fees)	2,250	1,032	1,218	2,250	2,250	0%
Total Professional fees	91,190	49,123	42,225	91,348	91,971	1%
<b>Field Management fees</b>						
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%
<b>Water management services</b>						
NPDES program	1,835	205	1,630	1,835	1,835	0%
Other contractual services: lakes	116,339	51,067	65,272	116,339	104,595	-10%
Other contractual services: wetlands	22,020	11,039	10,981	22,020	22,020	0%
Other contractual services: culverts/drains	22,020	11,783	10,237	22,020	22,020	0%
Other contractual services: lake health	3,670	1,856	1,814	3,670	3,670	0%
Aquascaping	11,010	-	11,010	11,010	11,010	0%
Capital outlay	5,505	-	5,505	5,505	5,505	0%
Repairs and Maintenance (Aerators)	5,505	1,365	4,140	5,505	5,505	0%
Contingencies	-	3,083	-	3,083	-	N/A
Total water management services	187,904	80,398	110,589	190,987	176,160	-6%

**BAYSIDE IMPROVEMENT AND BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICTS  
ENTERPRISE FUND 401/451 COMBINED BUDGET  
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Actual & Projected	Proposed Budget FY 2024	Budget % Change 2023 vs 2024
	Adopted Budget FY 2023	Actual through 3/31/23	Projected through 9/30/23			
<b>OPERATING EXPENSES (continued)</b>						
<b>Landscape services</b>						
Other contractual - tree trimming	3,670	-	3,670	3,670	7,340	100%
Total landscape services	3,670	-	3,670	3,670	7,340	100%
<b>Roadway Services</b>						
Personnel	4,955	2,248	2,707	4,955	4,955	0%
Repairs and Maintenance - Parts	25,690	-	25,690	25,690	3,670	-86%
Insurance	2,500	1,422	1,078	2,500	3,000	20%
<b>Total Roadway Services</b>	33,145	3,670	29,475	33,145	11,625	-65%
<b>Irrigation services</b>						
Personnel	82,650	42,483	36,000	78,483	74,000	-10%
Reclaimed water- Bay Creek	75,646	31,626	44,020	75,646	75,646	0%
Surplus RCS Water- Bayside	75,945	-	-	-	75,945	0%
Repairs and maintenance - parts	25,000	14,259	10,741	25,000	25,000	0%
Insurance	11,500	11,847	-	11,847	12,500	9%
Meter costs	7,500	2,407	5,093	7,500	7,500	0%
Other contractual services	9,000	8,590	410	9,000	9,000	0%
Electricity	95,000	44,287	50,713	95,000	95,000	0%
Pumps & machinery	50,000	28,923	21,077	50,000	75,000	50%
Depreciation	60,000	29,256	30,744	60,000	60,000	0%
Total irrigation services	492,241	213,678	198,798	412,476	509,591	4%
Total operating expenses	820,750	353,169	387,387	740,556	809,287	-1%
Operating income/loss	24,655	190,486	(79,719)	110,767	84,409	
Nonoperating revenues/(expenses)						
Interest income	500	1,289	-	1,289	500	0%
Total nonoperating revenues/(expenses)	500	1,933	-	1,933	500	0%
Change in net assets	25,155	192,419	(79,719)	112,700	84,909	
Total net assets - beginning (unaudited)	1,264,513	1,272,392	1,464,811	1,272,392	1,385,092	
Total net assets - ending (projected)	<u>\$ 1,289,668</u>	<u>\$ 1,464,811</u>	<u>\$ 1,385,092</u>	<u>\$ 1,385,092</u>	<u>\$ 1,470,001</u>	

**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			5,000
	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			6,000
	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			5,000
	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			16,732
	<b>Wrathell, Hunt and Associates, LLC</b> , 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
	<b>Wrathell, Hunt and Associates, LLC</b> , 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
	<b>Wrathell, Hunt and Associates, LLC</b> , 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	6,491
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 <b>Wrathell, Hunt and Associates, LLC</b> .	

**Water management services**

Other Contractual services	
The Districts contract with licensed and qualified contractors to provide lake maintenance services.	
Other contractual services: lakes	104,595
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.	
<b>Other contractual - tree trimming</b>	
Hard wood tree trimming in sensitive locations within the Districts' common areas and p	7,340
<b>Roadway Services</b>	
Personnel	4,955
Includes salary, taxes and benefits for the Districts' street sweeper.	
Repairs and Maintenance - Parts	3,670
Parts replacement for vehicles and equipment.	
Insurance	3,000
Insurance costs for automobiles, property and worker's compensation related to	
<b>Irrigation services</b>	
Personnel	74,000
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	12,500
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	75,000
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	\$ 809,287

**BAYSIDE IMPROVEMENT  
COMMUNITY DEVELOPMENT DISTRICT  
ENTERPRISE FUND 401 BUDGET  
FISCAL YEAR 2024**

Fiscal Year 2023

	Adopted Budget FY 2023	Actual through 3/31/23	Projected through 9/30/23	Total Actual & Projected	Proposed Budget FY 2024	Budget % Change 2023 vs 2024
<b>OPERATING REVENUES</b>						
Charges for services:						
Assessment levy - gross	\$ 264,461				\$ 241,950	
Allowable discounts (4%)	(10,579)				(9,678)	
Assessment levy - net	253,882	\$ 244,911	\$ 8,971	\$ 253,882	232,272	-9%
Irrigation revenue	325,000	141,305	194,148	335,453	325,000	0%
Meter fees	-	-	-	-	-	N/A
Total revenues	578,882	386,216	203,119	589,335	557,272	-4%
<b>OPERATING EXPENSES</b>						
<b>Professional fees</b>						
Supervisors**	3,230	1,238	1,992	3,230	3,230	0%
Engineering	3,750	3,273	477	3,750	3,750	0%
Legal	4,500	1,279	3,221	4,500	4,500	0%
Audit**	2,500	938	1,875	2,813	2,500	0%
Management	12,303	6,152	6,151	12,303	12,549	2%
Accounting & payroll	4,200	2,100	2,100	4,200	4,200	0%
Computer services	1,260	785	475	1,260	1,260	0%
Utility billing	25,125	13,727	11,398	25,125	25,125	0%
Telephone	233	117	116	233	233	0%
Postage & reproduction	338	151	187	338	338	0%
Printing and binding	1,229	615	614	1,229	1,229	0%
Legal advertising	281	135	146	281	281	0%
Office supplies	188	197	-	197	188	0%
Subscription and memberships	65	66	-	66	65	0%
ADA website compliance	110	39	71	110	110	0%
Insurance**	3,019	3,091	-	3,091	3,246	8%
Miscellaneous	1,688	783	914	1,697	1,688	0%
Total professional fees	64,019	34,686	29,737	64,423	64,492	1%
<b>Field management fees</b>						
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%
<b>Water management services</b>						
NPDES program	1,376	154	1,223	1,377	1,376	0%
Other contractual services: lakes	87,254	38,300	48,954	87,254	78,446	-10%
Other contractual services: wetlands	16,515	8,279	8,236	16,515	16,515	0%
Other contractual services: culverts/drains	16,515	8,837	7,678	16,515	16,515	0%
Other contractual services: lake health	2,753	1,392	1,361	2,753	2,753	0%
Aquascaping	8,258	-	8,258	8,258	8,258	0%
Capital outlay	4,129	-	4,129	4,129	4,129	0%
Repairs and Maintenance (Aerators)*	4,129	1,024	3,105	4,129	4,129	0%
Contingencies	-	2,312	-	2,312	-	N/A
Total water management services	140,929	60,298	82,944	143,242	132,121	-6%

**BAYSIDE IMPROVEMENT  
COMMUNITY DEVELOPMENT DISTRICT  
ENTERPRISE FUND 401 BUDGET  
FISCAL YEAR 2024**

	Fiscal Year 2023					Budget % Change 2023 vs 2024
	Adopted Budget FY 2023	Actual through 3/31/23	Projected through 9/30/23	Total Actual & Projected	Proposed Budget FY 2024	
<b>OPERATING EXPENSES (continued)</b>						
<b>Landscape services</b>						
Other contractual - tree trimming	2,753	-	2,753	2,753	5,505	100%
Total landscape services	2,753	-	2,753	2,753	5,505	100%
<b>Roadway Services</b>						
Personnel	3,716	1,686	2,030	3,716	3,716	0%
Repairs and Maintenance - Parts	19,268	-	19,268	19,268	2,753	-86%
Insurance	1,875	1,066	809	1,875	2,250	20%
<b>Total Roadway Services</b>	<b>24,859</b>	<b>2,752</b>	<b>22,107</b>	<b>24,859</b>	<b>8,719</b>	<b>-65%</b>
<b>Irrigation services</b>						
Personnel	61,988	31,862	27,000	58,862	55,500	-10%
Reclaimed water- Bay Creek	-	-	-	-	-	N/A
Surplus RCS Water- Bayside	75,945	-	-	-	75,945	0%
Repairs and maintenance - parts	18,750	10,732	8,056	18,788	18,750	0%
Insurance	8,625	8,885	-	8,885	9,375	9%
Meter costs	5,625	1,805	3,820	5,625	5,625	0%
Other contractual services	6,750	6,442	308	6,750	6,750	0%
Electricity	71,250	33,215	38,035	71,250	71,250	0%
Pumps & machinery	37,500	21,692	15,808	37,500	56,250	50%
Depreciation	45,000	21,756	23,058	44,814	45,000	0%
Total irrigation services	331,433	136,389	116,085	252,474	344,445	4%
Total operating expenses	573,443	238,850	255,598	494,448	564,732	-2%
Operating income/loss	5,439	147,366	(52,479)	94,887	(7,460)	-237%
Nonoperating revenues/(expenses)						
Interest income	375	1,287	-	1,287	375	0%
Miscellaneous income	-	644	-	644	-	N/A
Total nonoperating revenues/(expenses)	375	1,931	-	1,931	375	0%
Change in net assets	5,814	149,297	(52,479)	96,818	(7,085)	
Total net assets - beginning (unaudited)	1,168,389	1,268,258	1,417,555	1,268,258	1,365,076	
Total net assets - ending (projected)	<u>\$1,174,203</u>	<u>\$1,417,555</u>	<u>\$1,365,076</u>	<u>\$ 1,365,076</u>	<u>\$1,357,991</u>	

Assessment Summary

Description	Total Units	2023	2024	Total Revenue
Full Assessment	3,194.34	\$ 82.79	\$ 75.74	\$ 241,939

\*\*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 2024**

	Fiscal Year 2023			Total Actual & Projected	Proposed Budget FY 2024	Budget % Change 2023 vs 2024
	Adopted Budget FY 2023	Actual through 3/31/23	Projected through 9/30/23			
<b>OPERATING REVENUES</b>						
Charges for services:						
Assessment levy - gross	\$ 88,154				\$ 80,650	
Allowable discounts (4%)*	(3,526)				(3,226)	
Assessment levy - net	84,628	\$ 80,079	\$ 4,549	\$ 84,628	77,424	-9%
Irrigation revenue	181,896	77,360	100,000	177,360	259,000	42%
Total revenues	266,524	157,439	104,549	261,988	336,424	26%
<b>OPERATING EXPENSES</b>						
<b>Professional fees</b>						
Supervisors**	3,230	1,238	1,992	3,230	3,230	0%
Engineering	1,250	1,091	159	1,250	1,250	0%
Legal	1,500	426	1,074	1,500	1,500	0%
Audit**	2,500	313	1,875	2,188	2,500	0%
Management	4,101	2,051	2,050	4,101	4,183	2%
Accounting & payroll	1,400	700	700	1,400	1,400	0%
Computer services	420	262	158	420	420	0%
Utility billing	8,375	4,576	3,799	8,375	8,375	0%
Telephone	78	39	39	78	78	0%
Postage & reproduction	113	50	62	112	113	0%
Printing and binding	410	205	205	410	410	0%
Legal advertising	94	45	49	94	94	0%
Office supplies	63	66	-	66	63	0%
Subscription and memberships	22	22	-	22	22	0%
ADA website compliance	37	13	24	37	37	0%
Insurance**	3,019	3,091	-	3,091	3,246	8%
Miscellaneous	563	249	305	554	563	0%
Total professional fees	27,175	14,437	12,491	26,928	27,484	1%
<b>Field management fees</b>						
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%
<b>Water management services</b>						
NPDES program	459	51	408	459	459	0%
Other contractual services: lakes	29,085	12,767	16,318	29,085	26,149	-10%
Other contractual services: wetlands	5,505	2,760	2,745	5,505	5,505	0%
Other contractual services: culverts/drains	5,505	2,946	2,559	5,505	5,505	0%
Other contractual services: lake health	918	464	454	918	918	0%
Aquascaping	2,753	-	2,753	2,753	2,753	0%
Capital outlay	1,376	-	1,376	1,376	1,376	0%
Repairs and Maintenance (Aerators)*	1,376	341	1,035	1,376	1,376	0%
Contingencies	-	771	-	771	-	N/A
Total water management services	46,977	20,100	27,648	47,748	44,041	-6%

**BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
ENTERPRISE FUND 451 BUDGET  
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Actual & Projected	Proposed Budget FY 2024	Budget % Change 2023 vs 2024
	Adopted Budget FY 2023	Actual through 3/31/23	Projected through 9/30/23			
<b>OPERATING EXPENSES (continued)</b>						
<b>Landscape services</b>						
Other contractual - tree trimming	918	-	918	918	1,835	100%
Total landscape services	<u>918</u>	<u>-</u>	<u>918</u>	<u>918</u>	<u>1,835</u>	<u>100%</u>
<b>Roadway Services</b>						
Personnel	1,239	562	677	1,239	1,239	0%
Repairs and Maintenance - Parts	6,423	-	6,423	6,423	918	-86%
Insurance	625	356	270	626	750	20%
Total Roadway Services	<u>8,287</u>	<u>918</u>	<u>7,370</u>	<u>8,288</u>	<u>2,907</u>	<u>-65%</u>
<b>Irrigation services</b>						
Personnel	20,663	10,621	9,000	19,621	18,500	-10%
Reclaimed water- Bay Creek	75,646	31,626	44,020	75,646	75,646	0%
Surplus RCS Water- Bayside	-	-	-	-	-	N/A
Repairs and maintenance - parts	6,250	3,527	2,685	6,212	6,250	0%
Insurance	2,875	2,962	-	2,962	3,125	9%
Meter costs	1,875	602	1,273	1,875	1,875	0%
Other contractual services	2,250	2,148	103	2,251	2,250	0%
Electricity	23,750	11,072	12,678	23,750	23,750	0%
Pumps & machinery	12,500	7,231	5,269	12,500	18,750	50%
Depreciation	15,000	7,500	7,686	15,186	15,000	0%
Total irrigation services	<u>160,809</u>	<u>77,289</u>	<u>82,714</u>	<u>160,003</u>	<u>165,146</u>	<u>3%</u>
Total operating expenses	<u>247,316</u>	<u>114,319</u>	<u>131,798</u>	<u>246,117</u>	<u>244,563</u>	<u>-1%</u>
Operating income/loss	19,208	43,120	(27,249)	15,871	91,861	378%
Nonoperating revenues/(expenses)						
Interest income	125	2	-	2	125	0%
Total nonoperating revenues/(expenses)	<u>125</u>	<u>2</u>	<u>-</u>	<u>2</u>	<u>125</u>	<u>0%</u>
Change in net assets	19,333	43,122	(27,249)	15,873	91,986	
Total net assets - beginning (unaudited)	96,111	4,134	47,256	4,134	20,007	
Total net assets - ending (projected)	<u>\$ 115,444</u>	<u>\$ 47,256</u>	<u>\$ 20,007</u>	<u>\$ 20,007</u>	<u>\$ 111,993</u>	
<b>Assessment Summary</b>						
Description	Total Units	2023	2024	Total Revenue		
Full Assessment	819.18	\$ 107.61	\$ 98.45	\$ 80,648		

**Bayside  
Improvement Community Development District**

**\*\*\*PRELIMINARY\*\*\***

**Lee County**

<b>2023 - 2024 Assessments</b>		<b>General Fund</b>	<b>O&amp;M Assessment Colony Fund</b>	<b>Enterprise Fund</b>	<b>Total Assessment</b>
Bayside Neighborhoods	Limited Benefit Assessment-outside gates	\$ 161.00	\$ -	\$ 75.74	\$ 236.74
Bayside Neighborhoods	Full Assessment	\$ 639.50	\$ -	\$ 75.74	\$ 715.24
Bayside Neighborhoods	Common and Administration	\$ 256.91	\$ -	\$ 75.74	\$ 332.65
The Colony Neighborhoods	Full Assessment	\$ 639.50	\$ 637.88	\$ 75.74	\$ 1,353.12
The Colony Neighborhoods	Common and Administration	\$ 256.91	\$ 637.88	\$ 75.74	\$ 970.53

<b>2022 - 2023 Assessments</b>		<b>General Fund</b>	<b>O&amp;M Assessment Colony Fund</b>	<b>Enterprise Fund</b>	<b>Total Assessment</b>
Bayside Neighborhoods	Limited Benefit Assessment-outside gates	\$ 172.15	\$ -	\$ 82.79	\$ 254.94
Bayside Neighborhoods	Full Assessment	\$ 645.33	\$ -	\$ 82.79	\$ 728.12
Bayside Neighborhoods	Common and Administration	\$ 254.48	\$ -	\$ 82.79	\$ 337.27
The Colony Neighborhoods	Full Assessment	\$ 645.33	\$ 637.88	\$ 82.79	\$ 1,366.00
The Colony Neighborhoods	Common and Administration	\$ 254.48	\$ 637.88	\$ 82.79	\$ 975.15

**Bay Creek  
Community Development District  
2023-2024 Assessments**

**\*\*\*PRELIMINARY\*\*\***

<b>Residential Neighborhoods (per unit)</b>	<b>O&amp;M Assessment</b>		<b>Total Assessment</b>
	<b>General Fund</b>	<b>Enterprise Fund</b>	
Ascot	\$ 597.95	\$ 98.45	\$ 696.40
Pinewater Place	\$ 597.95	\$ 98.45	\$ 696.40
Bay Creek	\$ 597.95	\$ 98.45	\$ 696.40
The Ridge	\$ 597.95	\$ 98.45	\$ 696.40
Bay Creek (phase 2)	\$ 597.95	\$ 98.45	\$ 696.40
Baycrest Villas	\$ 597.95	\$ 98.45	\$ 696.40
Costa Del Sol	\$ 597.95	\$ 98.45	\$ 696.40
The Cottages	\$ 597.95	\$ 98.45	\$ 696.40
Southbridge	\$ 597.95	\$ 98.45	\$ 696.40
Creekside Crossing	\$ 597.95	\$ 98.45	\$ 696.40
The Point	\$ 597.95	\$ 98.45	\$ 696.40
<b>Commercial &amp; Golf Course</b>			
Pelican's Nest Golf Course	\$ 34,406.04	\$ 3,686.95	\$ 38,092.99
US 41 Commercial Parcels	\$ 1,943.31	\$ 1,056.37	\$ 2,999.68
<b>Fiscal year 2022 - 2023 Assessments:</b>			
SF	\$ 603.91	\$ 107.61	\$ 711.52
MF	\$ 603.91	\$ 107.61	\$ 711.52
GC	\$ 34,748.98	\$ 4,029.99	\$ 38,778.97
COMM	\$ 2,056.94	\$ 1,154.66	\$ 3,211.60

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 2024**

Parcel	Classification	2023 Units	2024 Units
<b>Single-Family</b>			
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
<b>Multi-Family</b>			
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 2024**

Parcel	Classification	2023 Units	2024 Units
<b>Commercial</b>			
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
<b>Golf Course</b>			
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
<b>Single Family</b>			
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
<b>Multi-Family</b>			
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 2024**

Parcel	Classification	2023 Units	2024 Units
<b>Commercial</b>			
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
<b>Total Full Assessment Units</b>		<b>3531.10</b>	<b>3531.10</b>
<b>FUTURE UNITS</b>			
<b>Reduced Services</b>			
Elks Lodge	non-profit	6.57	6.57
	Sub-total	6.57	6.57
<b>Multi-Family</b>			
Colony VIII (5630)	MF	75	75
Colony IX (5640)	MF	75	75
	Sub-total	150	150
<b>Total Future Limited Service Assessment Units</b>		<b>156.57</b>	<b>156.57</b>
<b>Grand Total of Bayside Assessable Units</b>		<b>3687.67</b>	<b>3687.67</b>

4,526.94

**BAYCREEK COMMUNITY DEVELOPMENT DISTRICT  
ASSESSABLE UNIT SCHEDULE ANALYSIS  
Fiscal Year 2024**

Residential Units	type	acres	Units	GF 101 O & M ERU's	GF 003 O & M ERU's
<b>Single Family</b>					
Ascot	SF		48		
Pinewater Place	SF		44		
			92	92	92
<b>Estate Single Family</b>					
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
<b>Multi Family</b>					
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
<b>Total Residential</b>			771	771	771
<b>Commercial &amp; Golf Course</b>					
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
<b>Total O &amp; M Units</b>			<b>839.27</b>	<b>771.00</b>	<b>771.00</b>



**BAYSIDE IMPROVEMENT AND BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICTS  
ENTERPRISE FUND 401/451  
ASSESSABLE UNIT SCHEDULE ANALYSIS  
FISCAL YEAR 2024**

	<b>2023</b>	<b>2024</b>
	<b>Units</b>	<b>Units</b>
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 2024**

	<b>2023</b>	<b>2024</b>
	<b>Units</b>	<b>Units</b>
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
<b>Bayside</b>	<b>3,194.34</b>	<b>3,194.34</b>
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
<b>Bay Creek</b>	<b>819.18</b>	<b>819.18</b>
<b>Total Enterprise Fund</b>	<b>4,013.52</b>	<b>4,013.52</b>