

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
PRPOSED BUDGET
FISCAL YEAR 2025**

**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 2025**

	Fiscal Year 2024				Proposed Budget FY 2025	Budget % Change 2024 vs 2025	Budget '25 vs '24 Projected
	Adopted Budget FY 2024	Actual through 3/31/24	Projected through 9/30/24	Total Actual & Projected			
REVENUES							
Assessment levy: on-roll - gross	2,570,854				\$ 2,799,704		
Allowable discounts (4%)	(102,834)				(111,988)		
Assessment levy: on-roll - net	2,468,020	\$ 2,351,727	\$ 116,293	\$ 2,468,020	2,687,716	9%	8%
Interest	85,000	2,487	43,120	45,607	79,000	-7%	42%
Street sweeping	13,000	-	-	-	-	-100%	N/A
Miscellaneous	-	1,750	2,141	3,891	-	N/A	N/A
Total revenues	2,566,020	2,355,964	161,554	2,517,518	2,766,716	8%	9%
EXPENDITURES							
Professional fees							
Supervisors	19,377	7,912	11,304	19,216	19,377	0%	1%
Engineering	15,000	11,517	9,294	20,811	15,000	0%	-39%
Legal	18,000	3,832	8,424	12,256	18,000	0%	32%
Audit	15,000	-	15,000	15,000	15,000	0%	0%
Management	42,000	21,000	21,000	42,000	42,000	0%	0%
Accounting & payroll	16,799	8,399	8,400	16,799	16,799	0%	0%
Computer services	5,040	2,520	2,520	5,040	5,040	0%	0%
Assessment roll preparation	8,476	4,238	4,238	8,476	8,476	0%	0%
Telephone	950	475	475	950	950	0%	0%
Postage & reproduction	1,350	757	904	1,661	1,350	0%	-23%
Printing and binding	4,918	2,459	2,458	4,917	4,918	0%	0%
Legal notices and communications	1,125	953	375	1,328	1,125	0%	-18%
Office supplies	750	1,013	250	1,263	750	0%	-68%
Subscriptions and memberships	263	263	-	263	263	0%	0%
ADA website compliance	253	158	-	158	253	0%	38%
Insurance	19,102	19,224	-	19,224	21,575	13%	11%
Miscellaneous (bank fees)	6,750	1,437	2,835	4,272	5,250	-22%	19%
Total professional fees	175,153	86,157	87,477	173,634	176,126	1%	1%
Field management							
Other contractual	37,799	18,899	18,900	37,799	37,799	0%	0%
Total field management	37,799	18,899	18,900	37,799	37,799	0%	0%
Water management services							
NPDES program	3,165	355	1,583	1,938	3,165	0%	39%
Other contractual services: lakes	180,405	74,591	88,633	163,224	174,075	-4%	6%
Other contractual services: wetlands	37,980	21,131	21,940	43,071	44,310	17%	3%
Other contractual services: culverts/drains	37,980	7,761	27,356	35,117	37,980	0%	8%
Other contractual services: lake health	6,330	25	3,335	3,360	6,330	0%	47%
Aquascaping	18,990	-	18,990	18,990	18,990	0%	0%
Capital outlay	9,495	-	-	-	9,495	0%	100%
Repairs and maintenance (aerators)	9,495	630	3,786	4,416	9,495	0%	53%
Total water management	303,840	104,493	165,623	270,116	303,840	0%	11%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
FISCAL YEAR 2025**

	Fiscal Year 2024			Total Actual & Projected	Proposed Budget FY 2025	Budget % Change 2024 vs 2025	Budget '25 vs '24 Projected
	Adopted Budget FY 2024	Actual through 3/31/24	Projected through 9/30/24				
EXPENDITURES AND OTHER USES (continued)							
Street lighting							
Contractual services	40,000	31,971	42,465	74,436	40,000	0%	-86%
Personnel services	-	-	-	-	-	N/A	N/A
Electricity	48,000	27,084	28,673	55,757	55,000	15%	-1%
Total street lighting	<u>88,000</u>	<u>59,055</u>	<u>71,138</u>	<u>130,193</u>	<u>95,000</u>	8%	-37%
Landscape services							
Supervisors	111,000	34,245	46,055	80,300	125,000	13%	36%
Personnel services	1,100,000	547,876	516,041	1,063,917	1,235,000	12%	14%
Other contractual- horticulturalists	2,000	-	667	667	2,000	0%	67%
Other contractual-training	1,500	368	500	868	1,500	0%	42%
Maintenance tracking software	20,000	2,798	6,667	9,465	10,000	-50%	5%
Capital outlay: equipment	60,000	54,122	847	54,969	60,000	0%	8%
Fuel	25,000	24,003	15,537	39,540	25,000	0%	-58%
Repairs and maintenance (parts)	40,000	27,083	23,888	50,971	40,000	0%	-27%
Insurance	16,810	22,371	-	22,371	24,608	46%	9%
Minor operating equipment	20,000	10,590	7,889	18,479	20,000	0%	8%
Horticulture dumpster	40,000	40,950	28,183	69,133	65,000	63%	-6%
Employee uniforms	34,000	13,202	15,643	28,845	29,000	-15%	1%
Chemicals	58,000	40,646	26,513	67,159	68,000	17%	1%
Flower program	130,000	57,638	64,061	121,699	130,000	0%	6%
Mulch program	83,000	65,431	12,000	77,431	83,000	0%	7%
Plant replacement program	40,000	8,740	31,629	40,369	45,000	13%	10%
Other contractual - tree trimming	12,660	1,550	4,220	5,770	12,660	0%	54%
Contractual services-palm pruning	82,000	81,215	-	81,215	82,000	0%	1%
Fountain maintenance	10,000	14,055	8,615	22,670	20,000	100%	-13%
Office operations	23,000	12,658	12,703	25,361	25,000	9%	-1%
Monument maintenance	15,000	1,167	16,575	17,742	15,000	0%	-18%
Total landscape services	<u>1,923,970</u>	<u>1,060,708</u>	<u>838,233</u>	<u>1,898,941</u>	<u>2,117,768</u>	10%	10%
Roadway services							
Personnel	8,546	3,166	3,768	6,934	7,700	-10%	10%
Repairs and maintenance - parts	6,330	1,810	2,110	3,920	4,500	-29%	13%
Insurance	1,899	2,453	-	2,453	2,500	32%	2%
Total roadway services	<u>16,775</u>	<u>7,429</u>	<u>5,878</u>	<u>13,307</u>	<u>14,700</u>	-12%	9%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
FISCAL YEAR 2025**

	Fiscal Year 2024			Total Actual & Projected	Proposed Budget FY 2025	Budget % Change 2024 vs 2025	Budget '25 vs '24 Projected
	Adopted Budget FY 2024	Actual through 3/31/24	Projected through 9/30/24				
EXPENDITURES (continued)							
Parks & recreation							
Utilities	10,500	5,358	5,040	10,398	11,000	5%	5%
Operating supplies	1,000	711	683	1,394	1,500	50%	7%
Total parks and recreation	<u>11,500</u>	<u>6,069</u>	<u>5,723</u>	<u>11,792</u>	<u>12,500</u>	9%	6%
Other fees & charges							
Property appraiser	3,625	-	-	-	3,625	0%	100%
Tax collector	5,358	6,783	-	6,783	5,358	0%	-27%
Total other fees & charges	<u>8,983</u>	<u>6,783</u>	<u>-</u>	<u>6,783</u>	<u>8,983</u>	0%	24%
Total expenditures	<u>2,566,020</u>	<u>1,349,593</u>	<u>1,192,972</u>	<u>2,542,565</u>	<u>2,766,716</u>	8%	8%
Excess/(deficiency) of revenues over/(under) expenditures	-	1,006,371	(1,031,418)	(25,047)	-		
Fund balance - beginning (unaudited)	1,168,661	1,065,507	2,071,878	1,065,507	1,040,460		
Fund balance - ending (projected)	<u>\$ 1,168,661</u>	<u>\$ 2,071,878</u>	<u>\$ 1,040,460</u>	<u>\$ 1,040,460</u>	<u>\$ 1,040,460</u>		

Description	Total Units	Assessment Summary		Total Revenue
		2024	2025	
Common & Administration	156.57	\$ 282.24	\$ 313.16	\$ 49,031.46
Full Assessment	3,871.71	606.69	663.02	2,567,021.16
Limited Benefit Assessment-outside gates	498.66	140.45	147.73	73,667.04
	4,526.94			2,689,719.66

**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 & 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>Wrathell, Hunt and Associates, LLC, provides this services 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	21,575
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)	5,250
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	174,075
Other contractual services: wetlands	44,310
Other contractual services: culverts/drains	37,980
Other contractual services: lake health	6,330
Aquascaping	18,990
Planting of aquatic and wetland plants to ensure the integrity of the storm water management systems.	
Capital outlay	9,495
Purchase and installation of additional aeration systems.	
Repairs and maintenance (aerators)	9,495
Unforeseen costs that may be incurred.	

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

Expenditures (continued)

Street lighting

Contractual services	40,000
The Districts contract with a licensed and insured electrician to service their street, landscape	
Electricity	55,000
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	125,000
Includes salary, taxes and benefits for the Districts' field manager and irrigation manager.	
Personnel services	1,235,000
Includes salary, taxes and benefits for the Districts' in-house landscape maintenance crew.	
Other contractual- horticulturalists	2,000
Periodic professional review and report of landscape maintenance practices.	
Other contractual-training	1,500
Covers periodic training of staff by Horticulturalists or other Industry Professionals.	
Maintenance tracking software	10,000
Continued implementation of a Landscape Services activity tracking program. This service is	
provided by Monday and includes an annual subscription.	
Capital outlay: equipment	60,000
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)	40,000
Parts replacement for vehicles and equipment.	
Insurance	24,608
Insurance costs for automobiles, property and workers' compensation.	
Minor operating equipment	20,000
Costs associated with small equipment purchases.	
Horticulture dumpster	65,000
Costs associated with the disposal of the Districts' horticulture debris that accumulates during	
pruning operations.	
Employee uniforms	29,000
Costs associated with employee uniforms.	
Chemicals	68,000
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.	

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

Expenditures (continued)	
Plant replacement program	45,000
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	20,000
Cost of maintaining the entry feature.	
Office operations	25,000
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.	
Roadway services	7,700
Personnel	
Includes salary, taxes and benefits for the Districts' street sweeper.	
Repairs and maintenance - parts	4,500
Insurance	2,500
Insurance costs for automobiles that relate to this department.	
Parks & Recreation	
Utilities	11,000
These expenditures relate to water/sewer and electrical expense for Central Park, which includes a water feature and two (2) floating fountains.	
Operating supplies	1,500
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	\$ 2,766,716

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024				Proposed Budget FY 2025	Budget % Change 2024 vs 2025	Budget '25 vs '24 Projected
	Adopted Budget FY 2024	Actual through 3/31/24	Projected through 9/30/24	Total Actual & Projected			
REVENUES							
Assessment levy: on-roll - gross	\$ 2,070,764				\$ 2,253,872		
Allowable discounts (4%)	(82,831)				(90,155)		
Assessment levy: on-roll - net	1,987,933	\$ 1,899,564	\$ 88,369	\$ 1,987,933	2,163,717	9%	8%
Interest	70,000	1,488	28,120	29,608	67,000	-4%	56%
Street sweeping	10,494	-	-	-	-	-100%	N/A
Miscellaneous	-	1,750	1,606	3,356	-	N/A	N/A
Total revenues	2,068,427	1,902,802	118,095	2,020,897	2,230,717	8%	9%
EXPENDITURES							
Professional fees							
Supervisors**	9,689	3,956	5,652	9,608	9,689	0%	1%
Engineering	12,171	9,345	7,541	16,886	12,171	0%	-39%
Legal	14,605	3,109	6,835	9,944	14,605	0%	32%
Audit**	7,500	-	7,500	7,500	7,500	0%	0%
Management	34,079	17,039	17,039	34,078	34,079	0%	0%
Accounting & payroll	13,631	6,815	6,816	13,631	13,631	0%	0%
Computer services	4,089	2,045	2,045	4,090	4,089	0%	0%
Assessment roll preparation	6,877	3,438	3,439	6,877	6,877	0%	0%
Telephone	771	385	385	770	771	0%	0%
Postage & reproduction	1,095	614	734	1,348	1,095	0%	-23%
Printing and binding	3,990	1,995	1,994	3,989	3,990	0%	0%
Legal notices and communications	913	773	304	1,077	913	0%	-18%
Office supplies	609	822	203	1,025	609	0%	-68%
Subscriptions and memberships	213	213	-	213	213	0%	0%
ADA website compliance	205	128	-	128	205	0%	38%
Insurance**	9,551	9,612	-	9,612	10,788	13%	11%
Miscellaneous (bank fees)	5,477	1,061	2,300	3,361	4,260	-22%	21%
Total professional fees	125,465	61,350	62,787	124,137	125,485	0%	1%
Field management							
Other contractual	30,670	15,335	15,335	30,670	30,670	0%	0%
Total field management	30,670	15,335	15,335	30,670	30,670	0%	0%
Water management services							
NPDES program	2,568	288	1,284	1,572	2,568	0%	39%
Other contractual services: lakes	146,381	60,523	71,917	132,440	141,244	-4%	6%
Other contractual services: wetlands	30,817	17,146	17,802	34,948	35,953	17%	3%
Other contractual services: culverts/dr	30,817	6,297	22,197	28,494	30,817	0%	8%
Other contractual services: lake health	5,136	20	2,706	2,726	5,136	0%	47%
Aquascaping	15,408	-	15,408	15,408	15,408	0%	0%
Capital outlay	7,704	-	-	-	7,704	0%	100%
Repairs and maintenance (aerators)	7,704	511	3,072	3,583	7,704	0%	53%
Total water management	246,535	84,785	134,386	219,171	246,534	0%	11%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2025**

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	Adopted Budget FY 2024	Actual through 3/31/24	Projected through 9/30/24	Total Actual & Projected			
EXPENDITURES (continued)							
Street lighting							
Contractual Services	32,456	31,285	34,456	65,741	32,456	0%	-103%
Electricity	38,947	21,976	23,265	45,241	44,627	15%	-1%
Total street lighting	<u>71,403</u>	<u>53,261</u>	<u>57,721</u>	<u>110,982</u>	<u>77,083</u>	8%	-44%
Landscape services							
Supervisor	90,065	27,784	37,369	65,153	101,425	13%	36%
Personnel services	892,540	444,467	418,716	863,183	1,002,079	12%	14%
Other contractual- horticulturalists	1,623	-	541	541	1,623	0%	67%
Other contractual-training	1,217	299	406	705	1,217	0%	42%
Maintenance tracking software	16,228	2,270	5,410	7,680	8,114	-50%	5%
Capital outlay: equipment	48,684	43,915	687	44,602	48,684	0%	8%
Fuel	20,285	19,476	12,607	32,083	20,285	0%	-58%
Repairs and maintenance (parts)	32,456	21,975	19,383	41,358	32,456	0%	-27%
Insurance	13,640	18,114	-	18,114	19,967	46%	9%
Minor operating equipment	16,228	8,593	6,401	14,994	16,228	0%	8%
Horticulture dumpster	32,456	33,227	22,868	56,095	52,741	63%	-6%
Employee uniforms	27,588	10,712	12,693	23,405	23,531	-15%	1%
Chemicals	47,061	32,980	21,513	54,493	55,175	17%	1%
Flower program	105,482	46,768	51,979	98,747	105,482	0%	6%
Mulch program	67,346	53,091	9,737	62,828	67,346	0%	7%
Plant replacement program	32,456	7,092	25,664	32,756	36,513	13%	10%
Other contractual - tree trimming	10,272	1,258	3,424	4,682	10,272	0%	54%
Unbudgeted contractual services	66,535	65,898	-	65,898	66,535	0%	1%
Fountain maintenance	8,114	11,404	6,990	18,394	16,228	100%	-13%
Office operations	18,662	10,271	10,307	20,578	20,285	9%	-1%
Monument maintenance	12,171	947	13,449	14,396	12,171	0%	-18%
Total landscape services	<u>1,561,109</u>	<u>860,541</u>	<u>680,144</u>	<u>1,540,685</u>	<u>1,718,357</u>	10%	10%
Roadway services							
Personnel	6,934	2,570	3,057	5,627	6,248	-10%	10%
Repairs and maintenance - parts	5,136	1,469	1,712	3,181	3,651	-29%	13%
Insurance	1,541	1,986	-	1,986	2,029	32%	2%
Total roadway services	<u>13,611</u>	<u>6,025</u>	<u>4,769</u>	<u>10,794</u>	<u>11,928</u>	-12%	10%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024				Proposed Budget FY 2025	Budget % Change 2024 vs 2025	Budget '25 vs '24 Projected
	Adopted Budget FY 2024	Actual through 3/31/24	Projected through 9/30/24	Total Actual & Projected			
EXPENDITURES (continued)							
Parks & recreation							
Utilities	10,080	5,144	4,089	9,233	10,560	5%	13%
Operating supplies	960	683	554	1,237	1,440	50%	14%
Total parks and recreation	<u>11,040</u>	<u>5,827</u>	<u>4,643</u>	<u>10,470</u>	<u>12,000</u>	9%	13%
Other fees & charges							
Property appraiser	3,480	-	-	-	3,480	0%	100%
Tax collector	5,144	6,762	-	6,762	5,144	0%	-31%
Total other fees & charges	<u>8,624</u>	<u>6,762</u>	<u>-</u>	<u>6,762</u>	<u>8,624</u>	0%	22%
Total expenditures	<u>2,068,457</u>	<u>1,093,886</u>	<u>959,785</u>	<u>2,053,671</u>	<u>2,230,681</u>	8%	8%
Excess/(deficiency) of revenues over/(under) expenditures	(30)	808,916	(841,690)	(32,774)	36		
Fund balance - beginning (unaudited)	727,687	679,121	1,488,037	679,121	646,347		
Fund balance - ending (projected)	<u>\$ 727,657</u>	<u>\$ 1,488,037</u>	<u>\$ 646,347</u>	<u>\$ 646,347</u>	<u>\$ 646,383</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
		2024	2025	
Common & Administration	156.57	\$ 247.71	\$ 273.72	\$ 42,856.34
Full Assessment	3043.17	644.92	702.62	2,138,192.11
Limited Benefit Assessment-outside g	487.93	142.19	149.25	72,823.55
	<u>3,687.67</u>			<u>\$ 2,253,872.00</u>

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024				Proposed Budget FY 2025	Budget % Change 2024 vs 2025	Budget '25 vs '24 Projected
	Adopted Budget FY 2024	Actual through 3/31/24	Projected through 9/30/24	Total Revenues & Expenditures			
REVENUES							
Assessment levy: on-roll - gross	\$ 500,063				\$ 545,875		
Allowable discounts (4%)	(20,003)				(21,835)		
Assessment levy: on-roll - net	480,060	\$ 452,163	\$ 27,897	\$ 480,060	524,040	9%	8%
Interest	15,000	999	15,000	15,999	12,000	-20%	-33%
Street sweeping	2,506	-	-	-	-	-100%	N/A
Miscellaneous	-	-	535	535	-	N/A	N/A
Total revenues	497,566	453,162	43,432	496,594	536,040	8%	7%
EXPENDITURES							
Professional fees							
Supervisors**	9,689	3,956	5,652	9,608	9,689	0%	1%
Engineering	2,829	2,172	1,753	3,925	2,829	0%	-39%
Legal	3,395	723	1,589	2,312	3,395	0%	32%
Audit**	7,500	-	7,500	7,500	7,500	0%	0%
Management	7,921	3,961	3,961	7,922	7,921	0%	0%
Accounting & payroll	3,168	1,584	1,584	3,168	3,168	0%	0%
Computer services	951	475	475	950	951	0%	0%
Assessment roll preparation	1,599	800	799	1,599	1,599	0%	0%
Telephone	179	90	90	180	179	0%	-1%
Postage & reproduction	255	143	170	313	255	0%	-23%
Printing and binding	928	464	464	928	928	0%	0%
Legal notices and communications	212	180	71	251	212	0%	-18%
Office supplies	141	191	47	238	141	0%	-69%
Subscriptions and memberships	50	50	-	50	50	0%	0%
ADA website compliance	48	30	-	30	48	0%	38%
Insurance**	9,551	9,612	-	9,612	10,788	13%	11%
Miscellaneous (bank fees)	1,273	376	535	911	990	-22%	8%
Total professional fees	49,689	24,807	24,690	49,497	50,643	2%	2%
Field management							
Other contractual	7,129	3,564	3,565	7,129	7,129	0%	0%
Total field management	7,129	3,564	3,565	7,129	7,129	0%	0%
Water management services							
NPDES program	597	67	299	366	597	0%	39%
Other contractual services: lakes	34,024	14,068	16,716	30,784	32,831	-4%	6%
Other contractual services: wetlands	7,163	3,985	4,138	8,123	8,357	17%	3%
Other contractual services: culverts/drains	7,163	1,464	5,159	6,623	7,163	0%	8%
Other contractual services: lake health	1,194	5	629	634	1,194	0%	47%
Aquascaping	3,582	-	3,582	3,582	3,582	0%	0%
Capital outlay	1,791	-	-	-	1,791	0%	100%
Repairs and maintenance (aerators)	1,791	119	714	833	1,791	0%	53%
Contingencies	-	-	-	-	-	N/A	N/A
Total water management	57,305	19,708	31,237	50,945	57,306	0%	11%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024				Proposed Budget FY 2025	Budget % Change 2024 vs 2025	Budget '25 vs '24 Projected
	Adopted Budget FY 2024	Actual through 3/31/24	Projected through 9/30/24	Total Revenues & Expenditures			
EXPENDITURES (continued)							
Street lighting							
Contractual services	7,544	686	8,009	8,695	7,544	0%	-15%
Electricity	9,053	5,108	5,408	10,516	10,373	15%	-1%
Total street lighting	<u>16,597</u>	<u>5,794</u>	<u>13,417</u>	<u>19,211</u>	<u>17,917</u>	8%	-7%
Landscape services							
Supervisor	20,935	6,461	8,686	15,147	23,575	13%	36%
Personnel services	207,460	103,409	97,325	200,734	232,921	12%	14%
Other contractual- horticulturalists	377	-	126	126	377	0%	67%
Other contractual-training	283	69	94	163	283	0%	42%
Maintenance tracking software	3,772	528	1,257	1,785	1,886	-50%	5%
Capital outlay	11,316	10,207	160	10,367	11,316	0%	8%
Fuel	4,715	4,527	2,930	7,457	4,715	0%	-58%
Repairs and maintenance (parts)	7,544	5,108	4,505	9,613	7,544	0%	-27%
Insurance	3,170	4,257	-	4,257	4,641	46%	8%
Minor operating equipment	3,772	1,997	1,488	3,485	3,772	0%	8%
Horticulture dumpster	7,544	7,723	5,315	13,038	12,259	63%	-6%
Employee uniforms	6,412	2,490	2,950	5,440	5,469	-15%	1%
Chemicals	10,939	7,666	5,000	12,666	12,825	17%	1%
Flower program	24,518	10,870	12,082	22,952	24,518	0%	6%
Mulch program	15,654	12,340	2,263	14,603	15,654	0%	7%
Plant replacement program	7,544	1,648	5,965	7,613	8,487	13%	10%
Other contractual - tree trimming	2,388	292	796	1,088	2,388	0%	54%
Unbudgeted contractual services	15,465	15,317	-	15,317	15,465	0%	1%
Fountain maintenance	1,886	2,651	1,625	4,276	3,772	100%	-13%
Office operations	4,338	2,387	2,396	4,783	4,715	9%	-1%
Monument maintenance	2,829	220	3,126	3,346	2,829	0%	-18%
Total landscape services	<u>362,861</u>	<u>200,167</u>	<u>158,089</u>	<u>358,256</u>	<u>399,411</u>	10%	10%
Roadway services							
Personnel	1,612	596	711	1,307	1,452	-10%	10%
Repairs and maintenance - parts	1,194	341	398	739	849	-29%	13%
Insurance	358	467	-	467	472	32%	1%
Total roadway services	<u>3,164</u>	<u>1,404</u>	<u>1,109</u>	<u>2,513</u>	<u>2,773</u>	-12%	9%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024				Proposed Budget FY 2025	Budget % Change 2024 vs 2025	Budget '25 vs '24 Projected
	Adopted Budget FY 2024	Actual through 3/31/24	Projected through 9/30/24	Total Revenues & Expenditures			
EXPENDITURES (continued)							
Parks & recreation							
Utilities	420	214	951	1,165	440	5%	-165%
Operating supplies	40	28	129	157	60	50%	-162%
Total parks and recreation	<u>460</u>	<u>242</u>	<u>1,080</u>	<u>1,322</u>	<u>500</u>	9%	-164%
Other fees & charges							
Property appraiser	145	-	-	-	145	0%	100%
Tax collector	214	21	-	21	214	0%	90%
Total other fees & charges	<u>359</u>	<u>21</u>	<u>-</u>	<u>21</u>	<u>359</u>	0%	94%
Total expenditures	<u>497,564</u>	<u>255,707</u>	<u>233,187</u>	<u>488,894</u>	<u>536,038</u>	8%	9%
Excess/(deficiency) of revenues over/(under) expenditures	2	197,455	(189,755)	7,700	2		
Fund balance - beginning (unaudited)	440,974	386,386	583,841	386,386	394,086		
Fund balance - ending (projected)	<u>\$ 440,976</u>	<u>\$ 583,841</u>	<u>\$ 394,086</u>	<u>\$ 394,086</u>	<u>\$ 394,088</u>		

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

Description	Total Units	Assessment Summary		Total Revenue
		2024	2025	
Full Assessment	828.54	\$ 601.43	\$ 656.58	\$ 544,002.79
Limited Benefit Assessment-outside gates	10.73	163.48	174.51	1,872.49
	<u>839.27</u>			<u>\$ 545,875.28</u>

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 002 - THE COLONY BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024				Proposed Budget FY 2025	Budget %	
	Adopted Budget FY 2024	Actual through 3/31/24	Projected through 9/30/24	Total Actual & Projected		Change 2024 vs 2025	Budget '25 vs '24 Projected
REVENUES							
Assessment levy: on-roll - gross	\$ 803,492				\$ 976,278		
Allowable discounts (4%)	(32,140)				(39,051)		
Assessment levy: on-roll - net	771,352	\$734,474	\$ 36,878	\$ 771,352	937,227	22%	18%
Interest	15,000	2,057	6,073	8,130	20,000	33%	59%
Total revenues	786,352	736,531	42,951	779,482	957,227	22%	19%
EXPENDITURES							
Professional fees							
Accounting & payroll	9,380	4,690	4,690	9,380	9,380	0%	0%
Computer services	3,411	1,706	1,705	3,411	3,411	0%	0%
Assessment roll preparation	1,150	575	575	1,150	1,150	0%	0%
Field management	14,211	7,106	7,105	14,211	14,211	0%	0%
Other current charges	-	305	187	492	-	N/A	N/A
Total professional fees	28,152	14,382	14,262	28,644	28,152	0%	-2%
Street lighting							
Contractual services - lightpoles	5,000	718	3,317	4,035	131,875	2538%	97%
Total street lighting	5,000	718	3,317	4,035	131,875	2538%	97%
Landscape services							
Personnel services	350,000	170,110	160,276	330,386	402,000	15%	18%
Other contractual- horticulturalists	1,500	-	500	500	1,500	0%	67%
Other contractual- training	1,500	44	500	544	1,500	0%	64%
Other Contractual- turf and shrub	100,000	44,183	48,060	92,243	100,000		
Capital outlay	20,000	-	15,500	15,500	20,000	0%	23%
Fuel	7,500	-	2,500	2,500	7,500	0%	67%
Repairs & maintenance (parts)	12,000	7,249	6,131	13,380	14,000	17%	4%
Insurance	3,000	3,648	-	3,648	3,000	0%	-22%
Horticulture dumpster	16,000	5,400	5,783	11,183	16,000	0%	30%
Miscellaneous equipment	2,500	-	833	833	2,500	0%	67%
Chemicals	2,500	1,822	873	2,695	3,500	40%	23%
Flower program	70,000	41,886	27,000	68,886	70,000	0%	2%
Mulch program	40,000	25,672	-	25,672	40,000	0%	36%
Plant replacement program	40,000	3,500	13,333	16,833	40,000	0%	58%
Other contractual - tree trimming	12,000	4,730	4,000	8,730	12,000	0%	27%
Monument maintenance	3,000	-	630	630	3,000	0%	79%
Total landscape services	681,500	308,244	285,919	594,163	736,500	8%	19%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 002 - THE COLONY BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024					Budget %	
	Adopted Budget FY 2024	Actual through 3/31/24	Projected through 9/30/24	Total Actual & Projected	Proposed Budget FY 2025	Change 2024 vs 2025	Budget '25 vs '24 Projected
Fountain services							-
Operating supplies	140,000	100,197	81,233	181,430	150,000	7%	-21%
Total fountain services	140,000	100,197	81,233	181,430	150,000	7%	-21%
Total expenditures	854,652	423,541	384,731	808,272	1,046,527	22%	23%
Excess/(deficiency) of revenues over/(under) expenditures	(68,300)	312,990	(341,780)	(28,790)	(89,300)		
Fund balance - beginning (unaudited)	404,960	397,316	710,306	397,316	368,526		
Fund balance - ending (projected)	<u>\$336,660</u>	<u>\$710,306</u>	<u>\$368,526</u>	<u>\$ 368,526</u>	<u>\$ 279,226</u>		

Description	Total Units	Assessments		Total Revenue
		2024	2025	
002 Assessment	1,259.63	\$ 637.88	\$ 775.05	\$ 976,276.23

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024						
	Adopted Budget FY 2024	Actual through 3/31/24	Projected through 9/30/24	Total Actual & Projected	Proposed Budget FY 2025	Budget % Change 2024 vs 2025	Budget '25 vs '24 Projected
OPERATING REVENUES							
Charges for services:							
Assessment levy - gross	\$ 339,109				\$ 339,342		
Allowable discounts (4%)	(13,564)				(13,574)		
Assessment levy - net	325,545	\$ 309,172	\$ 16,373	\$ 325,545	325,768	0%	0%
Irrigation revenue	584,000	289,726	254,884	544,610	584,000	0%	7%
Miscellaneous	55,000	-	27,741	27,741	50,700	-8%	45%
Total revenues	964,545	598,898	298,998	897,896	960,468	0%	7%
OPERATING EXPENSES							
Professional fees							
Supervisors	6,459	2,638	3,768	6,406	6,459	0%	1%
Engineering	5,000	3,839	3,099	6,938	5,000	0%	-39%
Legal	6,000	1,277	2,808	4,085	6,000	0%	32%
Audit	5,000	-	5,000	5,000	5,000	0%	0%
Management	16,732	8,364	8,365	16,729	17,067	2%	2%
Accounting & payroll	5,600	2,800	2,800	5,600	5,600	0%	0%
Computer services	1,680	840	840	1,680	1,680	0%	0%
Utility billing	33,500	23,052	18,874	41,926	40,000	19%	-5%
Telephone	311	156	156	312	311	0%	0%
Postage & reproduction	450	252	302	554	450	0%	-23%
Printing and binding	1,639	820	819	1,639	1,639	0%	0%
Legal notices and communications	375	317	125	442	375	0%	-18%
Office supplies	250	337	84	421	250	0%	-68%
Subscriptions and memberships	87	88	-	88	87	0%	-1%
ADA website compliance	147	52	-	52	147	0%	65%
Insurance	6,340	6,408	-	6,408	6,728	6%	5%
Miscellaneous (bank fees)	2,250	433	938	1,371	1,750	-22%	22%
Total Professional fees	91,820	51,673	47,978	99,651	98,543	7%	-1%
Field Management fees							
Other contractual services	12,600	6,300	6,300	12,600	12,600	0%	0%
Total field management fees	12,600	6,300	6,300	12,600	12,600	0%	0%
Water management services							
NPDES program	1,835	205	918	1,123	1,835	0%	39%
Other contractual services: lakes	104,595	43,247	51,391	94,638	100,925	-4%	6%
Other contractual services: wetlands	22,020	12,251	7,151	19,402	25,690	17%	24%
Other contractual services: culverts/drains	22,020	4,500	15,860	20,360	22,020	0%	8%
Other contractual services: lake health	3,670	15	1,934	1,949	3,670	0%	47%
Aquascaping	11,010	-	11,011	11,011	11,010	0%	0%
Capital outlay	5,505	-	-	-	5,505	0%	100%
Repairs and maintenance (aerators)	5,505	365	2,195	2,560	5,505	0%	53%
Total water management services	176,160	60,583	90,460	151,043	176,160	0%	14%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024					Budget % Change 2024 vs 2025	Budget '25 vs '24 Projected
	Adopted Budget FY 2024	Actual through 3/31/24	Projected through 9/30/24	Total Actual & Projected	Proposed Budget FY 2025		
OPERATING EXPENSES (continued)							
Landscape services							
Other contractual - tree trimming	7,340	-	2,447	2,447	7,340	0%	67%
Total landscape services	<u>7,340</u>	<u>-</u>	<u>2,447</u>	<u>2,447</u>	<u>7,340</u>	0%	67%
Roadway Services							
Personnel	4,955	941	1,809	2,750	4,955	0%	45%
Repairs and maintenance - parts	3,670	1,049	1,224	2,273	3,670	0%	38%
Insurance	3,000	1,885	40	1,925	3,000	0%	36%
Minor Operating Equipment	-	-	-	-	-	N/A	N/A
Total Roadway Services	<u>11,625</u>	<u>3,875</u>	<u>3,073</u>	<u>6,948</u>	<u>11,625</u>	0%	40%
Irrigation services							
Personnel	74,000	23,302	30,627	53,929	67,000	-9%	20%
Reclaimed water- Bay Creek	75,646	40,915	84,585	125,500	100,000	32%	-26%
Surplus RCS Water- Bayside	75,945	-	-	-	-	-100%	N/A
Repairs and maintenance - parts	25,000	17,243	12,551	29,794	25,000	0%	-19%
Insurance	12,500	16,083	-	16,083	19,480	56%	17%
Meter costs	7,500	6,415	10,804	17,219	7,500	0%	-130%
Other contractual services	9,000	4,535	6,225	10,760	9,000	0%	-20%
Electricity	95,000	38,908	53,371	92,279	90,000	-5%	-3%
Pumps & machinery	75,000	23,041	35,198	58,239	75,000	0%	22%
Depreciation	60,000	29,256	29,752	59,008	60,000	0%	2%
Total irrigation services	<u>509,591</u>	<u>199,698</u>	<u>263,113</u>	<u>462,811</u>	<u>452,980</u>	-11%	-2%
Total operating expenses	<u>809,136</u>	<u>322,129</u>	<u>410,924</u>	<u>733,053</u>	<u>759,248</u>	-6%	3%
Operating income/loss	155,409	276,769	(111,926)	164,843	201,220		
Nonoperating revenues/(expenses)							
Interest income	500	1,883	-	1,883	500	0%	-277%
Total nonoperating revenues/(expenses)	<u>500</u>	<u>1,883</u>	<u>-</u>	<u>1,883</u>	<u>500</u>	0%	-277%
Change in net assets	155,909	278,652	(111,926)	166,726	201,720		
Total net assets - beginning (unaudited)	1,369,142	1,423,265	1,701,917	1,423,265	1,589,991		
Total net assets - ending (projected)	<u>\$ 1,525,051</u>	<u>\$ 1,701,917</u>	<u>\$ 1,589,991</u>	<u>\$ 1,589,991</u>	<u>\$ 1,791,711</u>		

Description	Total Units	Assessment Summary		Total Revenue
		2024	2025	
Full Assessment	4,013.52	\$ 84.49	\$ 84.55	\$ 339,343

**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			17,067
	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			40,000
	Utility billing is contracted with Coral Springs Improvement District (CSID). CSID inputs the provided monthly readings into their billing software, generates the monthly bills, administer the collections, provide customer service and administer the delinquencies and shut offs as needed.		
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	6,728
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)	1,750
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, wetland, underground and biologists to provide the needed maintenance services.	
Other contractual services: lakes	100,925
Other contractual services: wetlands	25,690
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 and permit compliance of the storm water management system.	
Capital outlay	5,505
Purchase and installation of new aeration 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 parks that exceed the on site capabilities or expertise of staff.	7,340
Roadway Services	
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	
Irrigation services	
Personnel	67,000
Includes salary, taxes and benefits for the Districts' maintenance supervisor and irrigation manager.	
Reclaimed water- Bay Creek	100,000
Surplus RCS Water- Bayside	-
Repairs and maintenance - parts	25,000
Parts replacement for vehicles and equipment.	
Insurance	19,480
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	90,000
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	\$ 759,248

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 401 BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024							
	Adopted Budget FY 2024	Actual through 3/31/24	Projected through 9/30/24	Total Actual & Projected	Proposed Budget FY 2025	Budget % Change 2024 vs 2025	Budget '25 vs '24 Projected	
OPERATING REVENUES								
Charges for services:								
Assessment levy - gross	\$ 254,332				\$ 254,507			
Allowable discounts (4%)	(10,173)				(10,181)			
Assessment levy - net	244,159	\$ 232,489	\$ 11,670	\$ 244,159	244,326	0%	0%	
Irrigation revenue	325,000	200,120	141,845	341,965	325,000	0%	-5%	
Miscellaneous/interest	45,000	-	27,440	27,440	50,000	11%	45%	
Total revenues	614,159	432,609	180,955	613,564	619,326	1%	1%	
OPERATING EXPENSES								
Professional fees								
Supervisors**	3,230	1,319	1,884	3,203	3,230	0%	1%	
Engineering	3,750	2,879	2,324	5,203	3,750	0%	-39%	
Legal	4,500	958	2,106	3,064	4,500	0%	32%	
Audit**	2,500	-	2,500	2,500	2,500	0%	0%	
Management	12,549	6,273	6,274	12,547	12,800	2%	2%	
Accounting & payroll	4,200	2,100	2,100	4,200	4,200	0%	0%	
Computer services	1,260	630	630	1,260	1,260	0%	0%	
Utility billing	25,125	17,289	14,156	31,445	30,000	19%	-5%	
Telephone	233	117	117	234	233	0%	0%	
Postage & reproduction	338	189	227	416	338	0%	-23%	
Printing and binding	1,229	615	614	1,229	1,229	0%	0%	
Legal notices and communications	281	238	94	332	281	0%	-18%	
Office supplies	188	253	63	316	188	0%	-68%	
Subscription and memberships	65	66	-	66	65	0%	-2%	
ADA website compliance	110	39	-	39	110	0%	65%	
Insurance**	3,170	3,204	-	3,204	3,364	6%	5%	
Miscellaneous	1,688	326	704	1,030	1,313	-22%	22%	
Total professional fees	64,416	36,495	33,793	70,288	69,361	8%	-1%	
Field management fees								
Other contractual services	9,450	4,725	4,725	9,450	9,450	0%	0%	
Total field management fees	9,450	4,725	4,725	9,450	9,450	0%	0%	
Water management services								
NPDES program	1,376	154	689	843	1,376	0%	39%	
Other contractual services: lakes	78,446	32,435	38,543	70,978	75,694	-4%	6%	
Other contractual services: wetlands	16,515	9,188	5,363	14,551	19,268	17%	24%	
Other contractual services: culverts/drain:	16,515	3,375	11,895	15,270	16,515	0%	8%	
Other contractual services: lake health	2,753	11	1,451	1,462	2,753	0%	47%	
Aquascaping	8,258	-	8,258	8,258	8,258	0%	0%	
Capital outlay	4,129	-	-	-	4,129	0%	100%	
Repairs and maintenance (aerators)*	4,129	274	1,646	1,920	4,129	0%	53%	
Contingencies	-	-	-	-	-	N/A	N/A	
Total water management services	132,121	45,437	67,845	113,282	132,122	0%	14%	

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 401 BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024					Budget % Change 2024 vs 2025	Budget '25 vs '24 Projected
	Adopted Budget FY 2024	Actual through 3/31/24	Projected through 9/30/24	Total Actual & Projected	Proposed Budget FY 2025		
OPERATING EXPENSES (continued)							
Landscape services							
Other contractual - tree trimming	5,505	-	1,835	1,835	5,505	0%	67%
Total landscape services	<u>5,505</u>	<u>-</u>	<u>1,835</u>	<u>1,835</u>	<u>5,505</u>	0%	67%
Roadway Services							
Personnel	3,716	706	1,357	2,063	3,716	0%	44%
Repairs and maintenance - parts	2,753	787	918	1,705	2,753	0%	38%
Insurance	2,250	1,414	30	1,444	2,250	0%	36%
Total Roadway Services	<u>8,719</u>	<u>2,907</u>	<u>2,305</u>	<u>5,212</u>	<u>8,719</u>	0%	40%
Irrigation services							
Personnel	55,500	17,477	22,970	40,447	50,250	-9%	20%
Surplus RCS Water- Bayside	75,945	-	-	-	-	-100%	N/A
Repairs and maintenance - parts	18,750	12,932	9,413	22,345	18,750	0%	-19%
Insurance	9,375	12,062	-	12,062	14,610	56%	17%
Meter costs	5,625	4,811	8,103	12,914	5,625	0%	-130%
Other contractual services	6,750	3,401	4,669	8,070	6,750	0%	-20%
Electricity	71,250	29,181	40,028	69,209	67,500	-5%	-3%
Pumps & machinery	56,250	17,281	26,399	43,680	56,250	0%	22%
Depreciation	45,000	21,756	22,314	44,070	45,000	0%	2%
Total irrigation services	<u>344,445</u>	<u>118,901</u>	<u>133,896</u>	<u>252,797</u>	<u>264,735</u>	-23%	5%
Total operating expenses	<u>564,656</u>	<u>208,465</u>	<u>242,564</u>	<u>451,029</u>	<u>489,892</u>	-13%	8%
Operating income/loss	49,503	224,144	(61,609)	162,535	129,434	161%	-26%
Nonoperating revenues/(expenses)							
Interest income	375	1,880	-	1,880	375	0%	-401%
Total nonoperating revenues/(expenses)	<u>375</u>	<u>1,880</u>	<u>-</u>	<u>1,880</u>	<u>375</u>	0%	-401%
Change in net assets	49,878	226,024	(61,609)	164,415	129,809		
Total net assets - beginning (unaudited)	1,394,140	1,414,499	1,640,523	1,414,499	1,578,914		
Total net assets - ending (projected)	<u>\$1,444,018</u>	<u>\$1,640,523</u>	<u>\$1,578,914</u>	<u>\$1,578,914</u>	<u>\$1,708,723</u>		

Assessment Summary

Description	Total Units	2024	2025	Total Revenue
Full Assessment	3,194.34	\$ 79.62	\$ 79.67	\$ 254,493

**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 2025**

Fiscal Year 2024

	Adopted Budget FY 2024	Actual through 3/31/24	Projected through 9/30/24	Total Actual & Projected	Proposed Budget FY 2025	Budget % Change 2024 vs 2025	Budget '25 vs '24 Projected
OPERATING REVENUES							
Charges for services:							
Assessment levy - gross	\$ 84,777				\$ 84,836		
Allowable discounts (4%)*	(3,391)				(3,394)		
Assessment levy - net	81,386	\$76,683	\$ 4,703	\$ 81,386	81,442	0%	0%
Irrigation revenue	259,000	89,606	113,039	202,645	259,000	0%	22%
Miscellaneous/interest	10,000	-	301	301	700	-93%	57%
Total revenues	350,386	166,289	118,043	284,332	341,142	-3%	17%
OPERATING EXPENSES							
Professional fees							
Supervisors**	3,230	1,319	1,884	3,203	3,230	0%	1%
Engineering	1,250	960	775	1,735	1,250	0%	-39%
Legal	1,500	319	702	1,021	1,500	0%	32%
Audit**	2,500	-	2,500	2,500	2,500	0%	0%
Management	4,183	2,091	2,091	4,182	4,267	2%	2%
Accounting & payroll	1,400	700	700	1,400	1,400	0%	0%
Computer services	420	210	210	420	420	0%	0%
Utility billing	8,375	5,763	4,719	10,482	10,000	19%	-5%
Telephone	78	39	39	78	78	0%	0%
Postage & reproduction	113	63	76	139	113	0%	-23%
Printing and binding	410	205	205	410	410	0%	0%
Legal notices and communications	94	79	31	110	94	0%	-17%
Office supplies	63	84	21	105	63	0%	-67%
Subscription and memberships	22	22	-	22	22	0%	0%
ADA website compliance	37	13	-	13	37	0%	65%
Insurance**	3,170	3,204	-	3,204	3,364	6%	5%
Miscellaneous	563	107	235	342	438	-22%	22%
Total professional fees	27,408	15,178	14,188	29,366	29,186	6%	-1%
Field management fees							
Other contractual services	3,150	1,575	1,575	3,150	3,150	0%	0%
Total field management fees	3,150	1,575	1,575	3,150	3,150	0%	0%
Water management services							
NPDES program	459	51	230	281	459	0%	39%
Other contractual services: lakes	26,149	10,812	12,848	23,660	25,231	-4%	6%
Other contractual services: wetlands	5,505	3,063	1,788	4,851	6,423	17%	24%
Other contractual services: culverts/drains	5,505	1,125	3,965	5,090	5,505	0%	8%
Other contractual services: lake health	918	4	484	488	918	0%	47%
Aquascaping	2,753	-	2,753	2,753	2,753	0%	0%
Capital outlay	1,376	-	-	-	1,376	0%	100%
Repairs and maintenance (aerators)*	1,376	91	549	640	1,376	0%	53%
Contingencies	-	-	-	-	-	N/A	N/A
Total water management services	44,041	15,146	22,617	37,763	44,041	0%	14%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 451 BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024					Budget % Change 2024 vs 2025	Budget '25 vs '24 Projected
	Adopted Budget FY 2024	Actual through 3/31/24	Projected through 9/30/24	Total Actual & Projected	Proposed Budget FY 2025		
OPERATING EXPENSES (continued)							
Landscape services							
Other contractual - tree trimming	1,835	-	612	612	1,835	0%	67%
Total landscape services	1,835	-	612	612	1,835	0%	67%
Roadway Services							
Personnel	1,239	235	452	687	1,239	0%	45%
Repairs and maintenance - parts	918	262	306	568	918	0%	38%
Insurance	750	471	10	481	750	0%	36%
Total Roadway Services	2,907	968	768	1,736	2,907	0%	40%
Irrigation services							
Personnel	18,500	5,825	7,657	13,482	16,750	-9%	20%
Reclaimed water- Bay Creek	75,646	40,915	84,585	125,500	100,000	32%	-26%
Surplus RCS Water- Bayside	-	-	-	-	-	N/A	N/A
Repairs and maintenance - parts	6,250	4,311	3,138	7,449	6,250	0%	-19%
Insurance	3,125	4,021	-	4,021	4,870	56%	17%
Meter costs	1,875	1,604	2,701	4,305	1,875	0%	-130%
Other contractual services	2,250	1,134	1,556	2,690	2,250	0%	-20%
Electricity	23,750	9,727	13,343	23,070	22,500	-5%	-3%
Pumps & machinery	18,750	5,760	8,800	14,560	18,750	0%	22%
Depreciation	15,000	7,500	7,438	14,938	15,000	0%	0%
Total irrigation services	165,146	80,797	129,218	210,015	188,245	14%	-12%
Total operating expenses	244,487	113,664	168,366	282,030	269,364	10%	-5%
Operating income/loss	105,899	52,625	(50,323)	2,302	71,778	-32%	97%
Nonoperating revenues/(expenses)							
Interest income	125	3	-	3	125	0%	98%
Total nonoperating revenues/(expenses)	125	3	-	3	125	0%	98%
Change in net assets	106,024	52,628	(50,323)	2,305	71,903		
Total net assets - beginning (unaudited)	13,533	8,766	61,394	8,766	11,071		
Total net assets - ending (projected)	<u>\$ 119,557</u>	<u>\$61,394</u>	<u>\$ 11,071</u>	<u>\$ 11,071</u>	<u>\$ 82,974</u>		

Description	Total Units	Assessment Summary		Total Revenue
		2024	2025	
Full Assessment	819.18	\$103.49	\$103.56	\$ 84,834

**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.

**Bayside
Improvement Community Development District**

*****PRELIMINARY*****

Lee County

2024 - 2025 Assessments			O&M Assessment			Total Assessment	Change vs. Prior Year	
			General Fund	Colony Fund	Enterprise Fund		\$\$	%
Bayside Neighborhoods	Limited Benefit Assessment-outside gates	\$ 149.25	\$ -	\$ 79.67	\$ 228.92	\$ 7.11	3%	
Bayside Neighborhoods	Full Assessment	\$ 702.62	\$ -	\$ 79.67	\$ 782.29	\$ 57.75	7%	
Bayside Neighborhoods	Common and Administration	\$ 273.72	\$ -	\$ 79.67	\$ 353.39	\$ 26.06	7%	
The Colony Neighborhoods	Full Assessment	\$ 702.62	\$ 775.05	\$ 79.67	\$ 1,557.34	\$ 194.92	13%	
The Colony Neighborhoods	Common and Administration	\$ 273.72	\$ 775.05	\$ 79.67	\$ 1,128.44	\$ 163.23	14%	

2023 - 2024 Assessments			O&M Assessment			Total Assessment		
			General Fund	Colony Fund	Enterprise Fund			
Bayside Neighborhoods	Limited Benefit Assessment-outside gates	\$ 142.19	\$ -	\$ 79.62	\$ 221.81			
Bayside Neighborhoods	Full Assessment	\$ 644.92	\$ -	\$ 79.62	\$ 724.54			
Bayside Neighborhoods	Common and Administration	\$ 247.71	\$ -	\$ 79.62	\$ 327.33			
The Colony Neighborhoods	Full Assessment	\$ 644.92	\$ 637.88	\$ 79.62	\$ 1,362.42			
The Colony Neighborhoods	Common and Administration	\$ 247.71	\$ 637.88	\$ 79.62	\$ 965.21			

**Bay Creek
Community Development District
2024-2025 Assessments**

*****PRELIMINARY*****

Residential Neighborhoods (per unit)	O&M Assessment			Change Vs. Prior Year	
	General Fund	Enterprise Fund	Total Assessment	\$	%
Ascot	\$ 656.58	\$ 103.56	\$ 760.14	\$ 55.22	7%
Pinewater Place	\$ 656.58	\$ 103.56	\$ 760.14	\$ 55.22	7%
Bay Creek	\$ 656.58	\$ 103.56	\$ 760.14	\$ 55.22	7%
The Ridge	\$ 656.58	\$ 103.56	\$ 760.14	\$ 55.22	7%
Bay Creek (phase 2)	\$ 656.58	\$ 103.56	\$ 760.14	\$ 55.22	7%
Baycrest Villas	\$ 656.58	\$ 103.56	\$ 760.14	\$ 55.22	7%
Costa Del Sol	\$ 656.58	\$ 103.56	\$ 760.14	\$ 55.22	7%
The Cottages	\$ 656.58	\$ 103.56	\$ 760.14	\$ 55.22	7%
Southbridge	\$ 656.58	\$ 103.56	\$ 760.14	\$ 55.22	7%
Creekside Crossing	\$ 656.58	\$ 103.56	\$ 760.14	\$ 55.22	7%
The Point	\$ 656.58	\$ 103.56	\$ 760.14	\$ 55.22	7%
Commercial & Golf Course					
Pelican's Nest Golf Course	\$ 37,779.61	\$ 3,878.32	\$ 41,657.93	\$ 3,175.95	8%
US 41 Commercial Parcels	\$ 1,872.49	\$ 1,111.20	\$ 2,983.69	\$ 119.10	4%

Fiscal year 2023 - 2024 Assessments:	SF	\$ 601.43	\$ 103.49	\$ 704.92
	MF	\$ 601.43	\$ 103.49	\$ 704.92
	GC	\$ 34,606.28	\$ 3,875.70	\$ 38,481.98
	COMM	\$ 1,754.14	\$ 1,110.45	\$ 2,864.59

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 2025

Parcel	Classification	2024 Units	2025 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 2025

Parcel	Classification	2024 Units	2025 Units
Commercial			
Parcel F/B	COM	35.26	35.26
PNGC Golf Maintenance Facility	COM	12.54	12.54
PCGC Golf Maintenance Facility	COM	15.67	15.67
PNGC Clubhouse	COM	32.14	32.14
PCGC Clubhouse	COM	31.63	31.63
	Sub-total	127.24	127.24
Golf Course			
Pelican's Nest	GC	220.08	220.08
Pelican Colony	GC	145.85	145.85
	Sub-total	365.93	365.93
LaScala (Baywinds addition)	MF	64	64
Palermo (Baywinds addition)	MF	71	71
		135	135
Total Full Assessment Units (non-bonded area)		1965.17	1965.17
Single Family			
Waterside	SF	46	46
Messina Ct.	SF	6	6
Sanctuary	SF	52	52
Addison Place	SF	28	28
Tuscany Isles	SF	40	40
Bellagio	SF	26	26
	Sub-total	198	198
Multi-Family			
Heron Cove	MF	22	22
Heron Glen	MF	15	15
Las Palmas	MF	49	49
Merano	MF	100	100
Sorento	MF	72	72
Treviso	MF	76	76
Villa Trevi	MF	5	5
Villa @ Castella	MF	24	24
Casa @ Castella	MF	24	24
Mansions @ Castella	MF	24	24
Florenzia	MF	116	116
Navona	MF	100	100
Terzetto Phase I	MF	30	30
Terzetto Phase II	MF	39	39
Ponza (former Pelican Landing Res)	MF	13	13
Cielo	MF	96	96
Altaira	MF	75	75
	Sub-total	880	880

Bayside Improvement
Community Development District
Assessable Unit Schedule Analysis - GF 001
Fiscal Year 2025

Parcel	Classification	2024 Units	2025 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 2025**

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

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451
ASSESSABLE UNIT SCHEDULE ANALYSIS
FISCAL YEAR 2025**

	2024 Units	2025 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 2025**

	2024 Units	2025 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