

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
PROPOSED BUDGET
FISCAL YEAR 2026**

**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 2026**

| | Fiscal Year 2025 | | | | Proposed | Budget % | Budget '26 |
|---|------------------|--------------|------------|--------------|--------------|--------------|---------------|
| | Adopted | Actual | Projected | Total | Budget | Change | vs |
| | Budget | through | through | Actual & | FY 2026 | 2025 vs 2026 | '25 Projected |
| | FY 2025 | 3/31/25 | 9/30/25 | Projected | | | |
| REVENUES | | | | | | | |
| Assessment levy: on-roll - gross | \$ 2,841,374 | | | | \$ 2,902,366 | | |
| Allowable discounts (4%) | (113,655) | | | | (116,094) | | |
| Assessment levy: on-roll - net | 2,727,719 | \$ 2,577,599 | \$ 150,120 | \$ 2,727,719 | 2,786,272 | 2% | 2% |
| Interest | 79,000 | 14,863 | 22,000 | 36,863 | 40,000 | -49% | 8% |
| Street sweeping | - | - | - | - | - | N/A | N/A |
| Miscellaneous | - | - | 2,141 | 2,141 | - | N/A | N/A |
| Total revenues | 2,806,719 | 2,592,462 | 174,261 | 2,766,723 | 2,826,272 | 1% | 2% |
| EXPENDITURES | | | | | | | |
| Professional fees | | | | | | | |
| Supervisors | 19,377 | 7,750 | 11,466 | 19,216 | 19,377 | 0% | 1% |
| Engineering | 15,000 | 7,666 | 13,145 | 20,811 | 15,000 | 0% | -39% |
| Legal | 18,000 | 4,943 | 7,313 | 12,256 | 18,000 | 0% | 32% |
| Audit | 15,000 | 6,376 | 8,624 | 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 | 3,758 | 1,282 | 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 | 895 | 766 | 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 | 373 | 955 | 1,328 | 1,125 | 0% | -18% |
| Office supplies | 750 | 669 | 594 | 1,263 | 750 | 0% | -68% |
| Subscriptions and memberships | 263 | 263 | - | 263 | 263 | 0% | 0% |
| ADA website compliance | 253 | 158 | - | 158 | 253 | 0% | 38% |
| Insurance | 21,575 | 20,400 | - | 20,400 | 27,300 | 27% | 25% |
| Miscellaneous (bank fees) | 5,250 | 1,468 | 2,804 | 4,272 | 5,250 | 0% | 19% |
| Total professional fees | 176,126 | 91,290 | 83,520 | 174,810 | 181,851 | 3% | 4% |
| | | | - | - | - | | |
| 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 | 174,075 | 87,603 | 75,621 | 163,224 | 174,075 | 0% | 6% |
| Other contractual services: wetlands | 44,310 | 21,001 | 22,070 | 43,071 | 44,310 | 0% | 3% |
| Other contractual services: culverts/drains | 37,980 | 15,160 | 19,957 | 35,117 | 50,640 | 33% | 31% |
| Other contractual services: lake health | 6,330 | 529 | 2,831 | 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 | 14,609 | - | 14,609 | 9,495 | 0% | -54% |
| Total water management | 303,840 | 139,257 | 141,052 | 280,309 | 316,500 | 4% | 11% |

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
FISCAL YEAR 2026**

| | Fiscal Year 2025 | | | | | | |
|--|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2025 | Actual through 3/31/25 | Projected through 9/30/25 | Total Actual & Projected | Proposed Budget FY 2026 | Budget % Change 2025 vs 2026 | Budget '26 vs '25 Projected |
| EXPENDITURES AND OTHER USES (continued) | | | | | | | |
| Street lighting | | | | | | | |
| Contractual services | 40,000 | - | 74,436 | 74,436 | 40,000 | 0% | -86% |
| Personnel services | - | 53,508 | - | 53,508 | - | N/A | N/A |
| Electricity | 55,000 | 31,439 | 24,318 | 55,757 | 55,000 | 0% | -1% |
| Total street lighting | 95,000 | 84,947 | 98,754 | 183,701 | 95,000 | 0% | -93% |
| Landscape services | | | | | | | |
| Supervisors | 125,000 | 43,109 | 81,891 | 125,000 | 128,750 | 3% | 3% |
| Personnel services | 1,235,000 | 607,612 | 627,388 | 1,235,000 | 1,272,050 | 3% | 3% |
| Other contractual- horticulturalists | 2,000 | - | - | - | 2,000 | 0% | 100% |
| Other contractual-training | 1,500 | - | - | - | 1,500 | 0% | 100% |
| Maintenance tracking software | 10,000 | - | 2,000 | 2,000 | 10,000 | 0% | 80% |
| Capital outlay: equipment | 60,000 | 7,953 | 45,000 | 52,953 | 60,000 | 0% | 12% |
| Fuel | 25,000 | 12,243 | 12,500 | 24,743 | 25,000 | 0% | 1% |
| Repairs and maintenance (parts) | 40,000 | 10,512 | 25,000 | 35,512 | 40,000 | 0% | 11% |
| Insurance | 24,608 | 22,649 | - | 22,649 | 31,000 | 26% | 27% |
| Minor operating equipment | 20,000 | 11,371 | 12,000 | 23,371 | 25,000 | 25% | 7% |
| Horticulture dumpster | 65,000 | 46,200 | 30,000 | 76,200 | 80,000 | 23% | 5% |
| Employee uniforms | 29,000 | 8,478 | 10,000 | 18,478 | 20,000 | -31% | 8% |
| Chemicals | 68,000 | 36,813 | 25,000 | 61,813 | 68,000 | 0% | 9% |
| Flower program | 130,000 | 72,594 | 41,500 | 114,094 | 120,000 | -8% | 5% |
| Mulch program | 83,000 | 78,941 | 2,500 | 81,441 | 83,000 | 0% | 2% |
| Plant replacement program | 45,000 | 24,561 | 20,000 | 44,561 | 45,000 | 0% | 1% |
| Other contractual - tree trimming | 12,660 | 34,905 | - | 34,905 | 12,660 | 0% | -176% |
| Contractural services-palm pruning | 82,000 | 81,215 | - | 81,215 | 85,000 | 4% | 4% |
| Fountain maintenance | 20,000 | 928 | 5,000 | 5,928 | 10,000 | -50% | 41% |
| Office operations | 25,000 | 11,949 | 12,000 | 23,949 | 25,000 | 0% | 4% |
| Office operations-capital outlay | - | 17,545 | 100,000 | 117,545 | - | N/A | N/A |
| Monument maintenance | 15,000 | - | 15,000 | 15,000 | 15,000 | 0% | 0% |
| Total landscape services | 2,117,768 | 1,129,578 | 1,068,779 | 2,198,357 | 2,158,960 | 2% | -2% |
| Roadway services | | | | | | | |
| Personnel | 7,700 | 3,462 | 3,472 | 6,934 | 7,700 | 0% | 10% |
| Repairs and maintenance - parts | 4,500 | - | 3,920 | 3,920 | 4,500 | 0% | 13% |
| Insurance | 2,500 | 2,484 | - | 2,484 | 2,500 | 0% | 1% |
| Total roadway services | 14,700 | 5,946 | 7,392 | 13,338 | 14,700 | 0% | 9% |

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
FISCAL YEAR 2026**

| | Fiscal Year 2025 | | | | Proposed | Budget % | Budget '26 |
|--------------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|--------------|---------------|
| | Adopted | Actual | Projected | Total | Budget | Change | vs |
| | Budget | through | through | Actual & | FY 2026 | 2025 vs 2026 | '25 Projected |
| | FY 2025 | 3/31/25 | 9/30/25 | Projected | | | |
| EXPENDITURES (continued) | | | | | | | |
| Parks & recreation | | | | | | | |
| Utilities | 11,000 | 5,383 | 5,015 | 10,398 | 11,000 | 0% | 5% |
| Operating supplies | 1,500 | 1,111 | 283 | 1,394 | 1,500 | 0% | 7% |
| Total parks and recreation | 12,500 | 6,494 | 5,298 | 11,792 | 12,500 | 0% | 6% |
| Other fees & charges | | | | | | | |
| Property appraiser | 3,625 | 3,629 | - | 3,629 | 3,625 | 0% | 0% |
| Tax collector | 5,358 | 6,794 | - | 6,794 | 5,358 | 0% | -27% |
| Total other fees & charges | 8,983 | 10,423 | - | 10,423 | 8,983 | 0% | -16% |
| Total expenditures | 2,766,716 | 1,486,834 | 1,423,695 | 2,910,529 | 2,826,293 | 2% | -3% |
| Excess/(deficiency) of revenues | | | | | | | |
| over/(under) expenditures | 40,003 | 1,105,628 | (1,249,434) | (143,806) | (21) | | |
| Fund balance - beginning (unaudited) | 1,040,433 | 971,336 | 2,076,964 | 971,336 | 827,530 | | |
| Fund balance - ending (projected) | <u>\$ 1,080,436</u> | <u>\$ 2,076,964</u> | <u>\$ 827,530</u> | <u>\$ 827,530</u> | <u>\$ 827,509</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 |
| 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 | 15,000 |
| 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. | |
| Legal | 18,000 |
| 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 government is very limited in its scope - providing infrastructure and service to the development. | |
| Audit | 15,000 |
| 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 | 42,000 |
| 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 | 16,799 |
| 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. | |
| Computer services | 5,040 |
| Wrathell, Hunt and Associates, LLC , provides maintenance of the Districts' financial records, which includes accounts payable and profit & loss statements. | |
| Assessment roll preparation | 8,476 |
| 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. | |
| Telephone | 950 |
| Telephone and fax machine. | |
| Postage & reproduction | 1,350 |
| Mailing of agenda packages, overnight deliveries, correspondence, etc. | |
| Printing and binding | 4,918 |
| Letterhead, envelopes, copies, etc. | |
| Legal notices and communications | 1,125 |
| The Districts advertise in The News Press for monthly meetings, special meetings, public hearings, bidding, etc. and an electronic newsletter beginning in FY 2013. | |

**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 | 27,300 |
| 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 | 50,640 |
| Other contractual services: lake health | 6,330 |
| Aquascaping | 18,990 |
| Planting of aquatic and wetland plants to ensure the integrity of the storm water management systems. | |
| Capital outlay | 9,495 |
| Purchase and installation of additional aeration systems. | |
| Repairs and maintenance (aerators) | 9,495 |
| Unforeseen costs that may be incurred. | |

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

Expenditures (continued)

Street lighting

| | |
|----------------------|--------|
| Contractual services | 40,000 |
|----------------------|--------|

| | |
|---|--------|
| The Districts contract with a licensed and insured electrician to service their street, landscape Electricity | 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 | 128,750 |
|-------------|---------|

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

| | |
|--------------------|-----------|
| Personnel services | 1,272,050 |
|--------------------|-----------|

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 | 31,000 |
|-----------|--------|

Insurance costs for automobiles, property and workers' compensation.

| | |
|---------------------------|--------|
| Minor operating equipment | 25,000 |
|---------------------------|--------|

Costs associated with small equipment purchases.

| | |
|-----------------------|--------|
| Horticulture dumpster | 80,000 |
|-----------------------|--------|

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

| | |
|-------------------|--------|
| Employee uniforms | 20,000 |
|-------------------|--------|

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 | 120,000 |
|----------------|---------|

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 | 85,000 |
| 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 | 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 | <u><u>\$ 2,826,293</u></u> |

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2026**

| | Fiscal Year 2025 | | | | Proposed | Budget % | Budget '26 |
|---|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------|------------------------|---------------------|
| | Adopted Budget FY 2025 | Actual through 3/31/25 | Projected through 9/30/25 | Total Actual & Projected | Budget FY 2026 | Change 2025 vs 2026 | vs '25 Projected |
| REVENUES | | | | | | | |
| Assessment levy: on-roll - gross | \$ 2,279,876 | | | | \$ 2,340,855 | | |
| Allowable discounts (4%) | (91,195) | | | | (93,634) | | |
| Assessment levy: on-roll - net | 2,188,681 | \$ 2,088,044 | \$ 100,637 | \$ 2,188,681 | 2,247,221 | 3% | 3% |
| Interest | 67,000 | 10,115 | 15,000 | 25,115 | 30,000 | -55% | 16% |
| Miscellaneous | - | - | 1,606 | 1,606 | - | N/A | N/A |
| Total revenues | 2,255,681 | 2,098,159 | 117,243 | 2,215,402 | 2,277,221 | 1% | 3% |
| EXPENDITURES | | | | | | | |
| Professional fees | | | | | | | |
| Supervisors** | 9,689 | 3,875 | 5,733 | 9,608 | 9,689 | 0% | 1% |
| Engineering | 12,171 | 6,220 | 10,666 | 16,886 | 12,171 | 0% | -39% |
| Legal | 14,605 | 4,011 | 5,934 | 9,945 | 14,605 | 0% | 32% |
| Audit** | 7,500 | 3,188 | 4,312 | 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 | 3,049 | 1,040 | 4,089 | 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 | 726 | 622 | 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 | 303 | 775 | 1,078 | 913 | 0% | -18% |
| Office supplies | 609 | 543 | 482 | 1,025 | 609 | 0% | -68% |
| Subscriptions and memberships | 213 | 213 | - | 213 | 213 | 0% | 0% |
| ADA website compliance | 205 | 128 | - | 128 | 205 | 0% | 38% |
| Insurance** | 10,788 | 10,200 | - | 10,200 | 13,650 | 27% | 25% |
| Miscellaneous (bank fees) | 4,260 | 1,060 | 2,275 | 3,335 | 4,260 | 0% | 22% |
| Total professional fees | 125,485 | 63,188 | 61,512 | 124,700 | 128,347 | 2% | 3% |
| 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 | 141,244 | 69,780 | 61,359 | 131,139 | 141,244 | 0% | 7% |
| Other contractual services: wetlands | 35,953 | 17,040 | 17,908 | 34,948 | 35,953 | 0% | 3% |
| Other contractual services: culverts/dr | 30,817 | 12,301 | 16,193 | 28,494 | 41,089 | 33% | 31% |
| Other contractual services: lake health | 5,136 | 429 | 2,297 | 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 | 13,155 | - | 13,155 | 7,704 | 0% | -71% |
| Total water management | 246,534 | 112,993 | 114,449 | 227,442 | 256,806 | 4% | 11% |

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2026**

| | Fiscal Year 2025 | | | | Proposed Budget FY 2026 | Budget % Change 2025 vs 2026 | Budget '26 vs '25 Projected |
|--------------------------------------|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2025 | Actual through 3/31/25 | Projected through 9/30/25 | Total Actual & Projected | | | |
| EXPENDITURES (continued) | | | | | | | |
| Street lighting | | | | | | | |
| Contractual Services | 32,456 | - | 60,397 | 60,397 | 32,456 | 0% | -86% |
| Personnel services | - | 43,416 | - | 43,416 | - | N/A | N/A |
| Electricity | 44,627 | 25,510 | 19,732 | 45,242 | 44,627 | 0% | -1% |
| Total street lighting | 77,083 | 68,926 | 80,129 | 149,055 | 77,083 | 0% | -93% |
| Landscape services | | | | | | | |
| Supervisor | 101,425 | 34,975 | 66,446 | 101,421 | 104,468 | 3% | 3% |
| Personnel services | 1,002,079 | 492,939 | 509,063 | 1,002,002 | 1,032,141 | 3% | 3% |
| Other contractual- horticulturalists | 1,623 | - | - | - | 1,623 | 0% | 100% |
| Other contractual-training | 1,217 | - | - | - | 1,217 | 0% | 100% |
| Maintenance tracking software | 8,114 | - | 1,623 | 1,623 | 8,114 | 0% | 80% |
| Capital outlay: equipment | 48,684 | 6,453 | 36,513 | 42,966 | 48,684 | 0% | 12% |
| Fuel | 20,285 | 9,934 | 10,143 | 20,077 | 20,285 | 0% | 1% |
| Repairs and maintenance (parts) | 32,456 | 8,529 | 20,285 | 28,814 | 32,456 | 0% | 11% |
| Insurance | 19,967 | 18,339 | - | 18,339 | 25,153 | 26% | 27% |
| Minor operating equipment | 16,228 | 9,226 | 9,737 | 18,963 | 20,285 | 25% | 7% |
| Horticulture dumpster | 52,741 | 37,487 | 24,342 | 61,829 | 64,912 | 23% | 5% |
| Employee uniforms | 23,531 | 6,879 | 8,114 | 14,993 | 16,228 | -31% | 8% |
| Chemicals | 55,175 | 29,870 | 20,285 | 50,155 | 55,175 | 0% | 9% |
| Flower program | 105,482 | 58,903 | 33,673 | 92,576 | 97,368 | -8% | 5% |
| Mulch program | 67,346 | 64,053 | 2,029 | 66,082 | 67,346 | 0% | 2% |
| Plant replacement program | 36,513 | 20,075 | 16,228 | 36,303 | 36,513 | 0% | 1% |
| Other contractual - tree trimming | 10,272 | 28,176 | - | 28,176 | 10,272 | 0% | -174% |
| Contractural services-palm pruning | 66,535 | 65,898 | - | 65,898 | 68,969 | 4% | 4% |
| Fountain maintenance | 16,228 | 753 | 4,057 | 4,810 | 8,114 | -50% | 41% |
| Office operations | 20,285 | 9,693 | 9,737 | 19,430 | 20,285 | 0% | 4% |
| Office operations-capital outlay | - | 14,236 | 81,140 | 95,376 | - | | |
| Monument maintenance | 12,171 | - | 12,171 | 12,171 | 12,171 | 0% | 0% |
| Total landscape services | 1,718,357 | 916,418 | 867,209 | 1,783,627 | 1,751,779 | 2% | -2% |
| Roadway services | | | | | | | |
| Personnel | 6,248 | 2,809 | 2,817 | 5,626 | 6,248 | 0% | 10% |
| Repairs and maintenance - parts | 3,651 | - | 3,181 | 3,181 | 3,651 | 0% | 13% |
| Insurance | 2,029 | 2,011 | - | 2,011 | 2,029 | 0% | 1% |
| Total roadway services | 11,928 | 4,820 | 5,998 | 10,818 | 11,928 | 0% | 9% |

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2026**

| | Fiscal Year 2025 | | | | Proposed Budget FY 2026 | Budget % Change 2025 vs 2026 | Budget '26 vs '25 Projected |
|--|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2025 | Actual through 3/31/25 | Projected through 9/30/25 | Total Actual & Projected | | | |
| EXPENDITURES (continued) | | | | | | | |
| Parks & recreation | | | | | | | |
| Utilities | 10,560 | 5,168 | 4,069 | 9,237 | 10,560 | 0% | 13% |
| Operating supplies | 1,440 | 1,067 | 230 | 1,297 | 1,440 | 0% | 10% |
| Total parks and recreation | <u>12,000</u> | <u>6,235</u> | <u>4,299</u> | <u>10,534</u> | <u>12,000</u> | 0% | 12% |
| Other fees & charges | | | | | | | |
| Property appraiser | 3,480 | 3,484 | - | 3,484 | 3,480 | 0% | 0% |
| Tax collector | 5,144 | 5,363 | - | 5,363 | 5,144 | 0% | -4% |
| Total other fees & charges | <u>8,624</u> | <u>8,847</u> | <u>-</u> | <u>8,847</u> | <u>8,624</u> | 0% | -3% |
| Total expenditures | <u>2,230,681</u> | <u>1,196,762</u> | <u>1,148,931</u> | <u>2,345,693</u> | <u>2,277,237</u> | 2% | -3% |
| Excess/(deficiency) of revenues over/(under) expenditures | 25,000 | 901,397 | (1,031,688) | (130,291) | (16) | | |
| Fund balance - beginning (unaudited) | 646,347 | 598,128 | 1,499,525 | 598,128 | 467,837 | | |
| Fund balance - ending (projected) | <u>\$ 671,347</u> | <u>\$ 1,499,525</u> | <u>\$ 467,837</u> | <u>\$ 467,837</u> | <u>\$ 467,821</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

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2026**

| | Fiscal Year 2025 | | | | | | |
|---|------------------------------|------------------------------|---------------------------------|-------------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2025 | Actual through 3/31/25 | Projected through 9/30/25 | Total Revenues & Expenditures | Proposed Budget FY 2026 | Budget % Change 2025 vs 2026 | Budget '26 vs '25 Projected |
| REVENUES | | | | | | | |
| Assessment levy: on-roll - gross | \$ 561,498 | | | | \$ 561,511 | | |
| Allowable discounts (4%) | (22,460) | | | | (22,460) | | |
| Assessment levy: on-roll - net | 539,038 | \$489,555 | \$ 49,483 | \$ 539,038 | 539,051 | 0% | 0% |
| Interest | 12,000 | 4,748 | 7,000 | 11,748 | 10,000 | -17% | -17% |
| Miscellaneous | - | - | 535 | 535 | - | N/A | N/A |
| Total revenues | 551,038 | 494,303 | 57,018 | 551,321 | 549,051 | 0% | 0% |
| EXPENDITURES | | | | | | | |
| Professional fees | | | | | | | |
| Supervisors** | 9,689 | 3,875 | 5,733 | 9,608 | 9,689 | 0% | 1% |
| Engineering | 2,829 | 1,446 | 2,479 | 3,925 | 2,829 | 0% | -39% |
| Legal | 3,395 | 932 | 1,379 | 2,311 | 3,395 | 0% | 32% |
| Audit** | 7,500 | 3,188 | 4,312 | 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 | 709 | 242 | 951 | 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 | 169 | 144 | 313 | 255 | 0% | -23% |
| Printing and binding | 928 | 464 | 464 | 928 | 928 | 0% | 0% |
| Legal notices and communications | 212 | 70 | 180 | 250 | 212 | 0% | -18% |
| Office supplies | 141 | 126 | 112 | 238 | 141 | 0% | -69% |
| Subscriptions and memberships | 50 | 50 | - | 50 | 50 | 0% | 0% |
| ADA website compliance | 48 | 30 | - | 30 | 48 | 0% | 38% |
| Insurance** | 10,788 | 10,200 | - | 10,200 | 13,650 | 27% | 25% |
| Miscellaneous (bank fees) | 990 | 408 | 529 | 937 | 990 | 0% | 5% |
| Total professional fees | 50,643 | 28,102 | 22,008 | 50,110 | 53,505 | 6% | 6% |
| 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 | 32,831 | 17,823 | 14,262 | 32,085 | 32,831 | 0% | 2% |
| Other contractual services: wetlands | 8,357 | 3,961 | 4,162 | 8,123 | 8,357 | 0% | 3% |
| Other contractual services: culverts/drains | 7,163 | 2,859 | 3,764 | 6,623 | 9,551 | 33% | 31% |
| Other contractual services: lake health | 1,194 | 100 | 534 | 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 | 1,454 | - | 1,454 | 1,791 | 0% | 19% |
| Total water management | 57,306 | 26,264 | 26,603 | 52,867 | 59,694 | 4% | 11% |

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2026**

| | Fiscal Year 2025 | | | | Proposed Budget FY 2026 | Budget % Change 2025 vs 2026 | Budget '26 vs '25 Projected |
|--------------------------------------|------------------------------|------------------------------|---------------------------------|-------------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2025 | Actual through 3/31/25 | Projected through 9/30/25 | Total Revenues & Expenditures | | | |
| EXPENDITURES (continued) | | | | | | | |
| Street lighting | | | | | | | |
| Contractual services | 7,544 | - | 14,039 | 14,039 | 7,544 | 0% | -86% |
| Personnel services | | 10,092 | - | 10,092 | - | N/A | N/A |
| Electricity | 10,373 | 5,929 | 4,586 | 10,515 | 10,373 | 0% | -1% |
| Total street lighting | 17,917 | 16,021 | 18,625 | 34,646 | 17,917 | 0% | -93% |
| Landscape services | | | | | | | |
| Supervisor | 23,575 | 8,134 | 15,445 | 23,579 | 24,282 | 3% | 3% |
| Personnel services | 232,921 | 114,673 | 118,325 | 232,998 | 239,909 | 3% | 3% |
| Other contractual- horticulturalists | 377 | - | - | - | 377 | 0% | 100% |
| Other contractual-training | 283 | - | - | - | 283 | 0% | 100% |
| Maintenance tracking software | 1,886 | - | 377 | 377 | 1,886 | 0% | 80% |
| Capital outlay | 11,316 | 1,500 | 8,487 | 9,987 | 11,316 | 0% | 12% |
| Fuel | 4,715 | 2,309 | 2,358 | 4,667 | 4,715 | 0% | 1% |
| Repairs and maintenance (parts) | 7,544 | 1,983 | 4,715 | 6,698 | 7,544 | 0% | 11% |
| Insurance | 4,641 | 4,310 | - | 4,310 | 5,847 | 26% | 26% |
| Minor operating equipment | 3,772 | 2,145 | 2,263 | 4,408 | 4,715 | 25% | 7% |
| Horticulture dumpster | 12,259 | 8,713 | 5,658 | 14,371 | 15,088 | 23% | 5% |
| Employee uniforms | 5,469 | 1,599 | 1,886 | 3,485 | 3,772 | -31% | 8% |
| Chemicals | 12,825 | 6,943 | 4,715 | 11,658 | 12,825 | 0% | 9% |
| Flower program | 24,518 | 13,691 | 7,827 | 21,518 | 22,632 | -8% | 5% |
| Mulch program | 15,654 | 14,888 | 472 | 15,360 | 15,654 | 0% | 2% |
| Plant replacement program | 8,487 | 4,486 | 3,772 | 8,258 | 8,487 | 0% | 3% |
| Other contractual - tree trimming | 2,388 | 6,729 | - | 6,729 | 2,388 | 0% | -182% |
| Contractural services-palm pruning | 15,465 | 15,317 | - | 15,317 | 16,031 | 4% | 4% |
| Fountain maintenance | 3,772 | 175 | 943 | 1,118 | 1,886 | -50% | 41% |
| Office operations | 4,715 | 2,256 | 2,263 | 4,519 | 4,715 | 0% | 4% |
| Office operations-capital outlay | - | 3,309 | 18,860 | 22,169 | - | | |
| Monument maintenance | 2,829 | - | 2,829 | 2,829 | 2,829 | 0% | 0% |
| Total landscape services | 399,411 | 213,160 | 201,572 | 414,732 | 407,181 | 2% | -2% |
| Roadway services | | | | | | | |
| Personnel | 1,452 | 653 | 655 | 1,308 | 1,452 | 0% | 10% |
| Repairs and maintenance - parts | 849 | - | 739 | 739 | 849 | 0% | 13% |
| Insurance | 472 | 473 | - | 473 | 472 | 0% | 0% |
| Total roadway services | 2,773 | 1,126 | 1,394 | 2,520 | 2,773 | 0% | 9% |

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2026**

| | Fiscal Year 2025 | | | | | | |
|--|------------------------------|------------------------------|---------------------------------|-------------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2025 | Actual through 3/31/25 | Projected through 9/30/25 | Total Revenues & Expenditures | Proposed Budget FY 2026 | Budget % Change 2025 vs 2026 | Budget '26 vs '25 Projected |
| EXPENDITURES (continued) | | | | | | | |
| Parks & recreation | | | | | | | |
| Utilities | 440 | 215 | 946 | 1,161 | 440 | 0% | -164% |
| Operating supplies | 60 | 44 | 53 | 97 | 60 | 0% | -62% |
| Total parks and recreation | 500 | 259 | 999 | 1,258 | 500 | 0% | -152% |
| Other fees & charges | | | | | | | |
| Property appraiser | 145 | 145 | - | 145 | 145 | 0% | 0% |
| Tax collector | 214 | 1,431 | - | 1,431 | 214 | 0% | -569% |
| Total other fees & charges | 359 | 1,576 | - | 1,576 | 359 | 0% | -339% |
| Total expenditures | 536,038 | 290,072 | 274,766 | 564,838 | 549,058 | 2% | -3% |
| Excess/(deficiency) of revenues over/(under) expenditures | 15,000 | 204,231 | (217,748) | (13,517) | (7) | | |
| Fund balance - beginning (unaudited) | 394,086 | 373,208 | 577,439 | 373,208 | 359,691 | | |
| Fund balance - ending (projected) | <u>\$ 409,086</u> | <u>\$ 577,439</u> | <u>\$ 359,691</u> | <u>\$ 359,691</u> | <u>\$ 359,684</u> | | |

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

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 002 - THE COLONY BUDGET
FISCAL YEAR 2026**

| | Fiscal Year 2025 | | | | | Budget % | |
|--------------------------------------|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|---------------------------|-----------------------------------|
| | Adopted Budget FY 2025 | Actual through 3/31/25 | Projected through 9/30/25 | Total Actual & Projected | Proposed Budget FY 2026 | Change 2025 vs 2026 | Budget '26 vs '25 Projected |
| REVENUES | | | | | | | |
| Assessment levy: on-roll - gross | \$ 976,278 | | | | \$ 960,637 | | |
| Allowable discounts (4%) | (39,051) | | | | (38,425) | | |
| Assessment levy: on-roll - net | 937,227 | \$901,737 | \$ (130,385) | \$ 771,352 | 922,212 | -2% | 16% |
| Interest | 20,000 | 3,293 | 4,837 | 8,130 | 8,000 | -60% | -2% |
| Total revenues | 957,227 | 905,030 | (125,548) | 779,482 | 930,212 | -3% | 16% |
| 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 | - | 463 | 29 | 492 | - | N/A | N/A |
| Total professional fees | 28,152 | 14,540 | 14,104 | 28,644 | 28,152 | 0% | -2% |
| Street lighting | | | | | | | |
| Contractual services - lightpoles | 131,875 | - | 4,035 | 4,035 | 5,000 | -96% | 19% |
| Total street lighting | 131,875 | - | 4,035 | 4,035 | 5,000 | -96% | 19% |
| Landscape services | | | | | | | |
| Personnel services | 402,000 | 208,646 | 200,000 | 408,646 | 464,060 | 15% | 12% |
| Other contractual- horticulturalists | 1,500 | - | 500 | 500 | 1,500 | 0% | 67% |
| Other contractual- training | 1,500 | 250 | 500 | 750 | 1,500 | 0% | 50% |
| Other Contractual- turf and shrub | 100,000 | 44,183 | 50,000 | 94,183 | - | -100% | N/A |
| Capital outlay | 20,000 | - | 15,000 | 15,000 | 20,000 | 0% | 25% |
| Fuel | 7,500 | - | 7,500 | 7,500 | 7,500 | 0% | 0% |
| Repairs & maintenance (parts) | 14,000 | 6,948 | 7,000 | 13,948 | 14,000 | 0% | 0% |
| Insurance | 3,000 | 3,693 | - | 3,693 | 5,000 | 67% | 26% |
| Minor operating equipment | - | 5,405 | - | 5,405 | - | N/A | N/A |
| Horticulture dumpster | 16,000 | 10,825 | 10,000 | 20,825 | 16,000 | 0% | -30% |
| Miscellaneous equipment | 2,500 | - | 2,500 | 2,500 | 2,500 | 0% | 0% |
| Chemicals | 3,500 | 630 | 2,000 | 2,630 | 50,000 | 1329% | 95% |
| Flower program | 70,000 | 58,937 | 11,000 | 69,937 | 70,000 | 0% | 0% |
| Mulch program | 40,000 | 31,492 | 5,000 | 36,492 | 40,000 | 0% | 9% |
| Plant replacement program | 40,000 | 4,674 | 20,000 | 24,674 | 40,000 | 0% | 38% |
| Other contractual - tree trimming | 12,000 | 9,713 | - | 9,713 | 12,000 | 0% | 19% |
| Monument maintenance | 3,000 | - | 3,000 | 3,000 | 3,000 | 0% | 0% |
| Total landscape services | 736,500 | 385,396 | 352,760 | 738,156 | 747,060 | 1% | 1% |

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 002 - THE COLONY BUDGET
FISCAL YEAR 2026**

| | Fiscal Year 2025 | | | | | Budget % | |
|--|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|---------------------------|-----------------------------------|
| | Adopted Budget FY 2025 | Actual through 3/31/25 | Projected through 9/30/25 | Total Actual & Projected | Proposed Budget FY 2026 | Change 2025 vs 2026 | Budget '26 vs '25 Projected |
| Fountain services | | | | | | | - |
| Operating supplies | 150,000 | 98,473 | 82,957 | 181,430 | 150,000 | 0% | -21% |
| Refurbishment | - | - | - | - | 115,000 | N/A | 100% |
| Total fountain services | 150,000 | 98,473 | 82,957 | 181,430 | 150,000 | 0% | -21% |
| Total expenditures | 1,046,527 | 498,409 | 453,856 | 952,265 | 930,212 | -11% | -2% |
| Excess/(deficiency) of revenues over/(under) expenditures | (89,300) | 406,621 | (579,404) | (172,783) | - | | |
| Fund balance - beginning (unaudited) | 368,526 | 372,122 | 778,743 | 372,122 | 199,339 | | |
| Fund balance - ending (projected) | <u>\$ 279,226</u> | <u>\$ 778,743</u> | <u>\$ 199,339</u> | <u>\$ 199,339</u> | <u>\$ 199,339</u> | | |

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
FISCAL YEAR 2026**

| | Fiscal Year 2025 | | | | | | |
|---|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2025 | Actual through 3/31/25 | Projected through 9/30/25 | Total Actual & Projected | Proposed Budget FY 2026 | Budget % Change 2025 vs 2026 | Budget '26 vs '25 Projected |
| OPERATING REVENUES | | | | | | | |
| Charges for services: | | | | | | | |
| Assessment levy - gross | \$ 339,342 | | | | \$ 346,222 | | |
| Allowable discounts (4%) | (13,574) | | | | (13,849) | | |
| Assessment levy - net | 325,768 | \$ 317,706 | \$ 9,217 | \$ 325,545 | 332,373 | 2% | 2% |
| Irrigation revenue | 584,000 | 232,037 | 312,573 | 544,610 | 550,000 | -6% | 1% |
| Miscellaneous | 50,700 | - | 20,301 | 20,301 | 30,700 | -39% | 34% |
| Total revenues | 960,468 | 549,743 | 342,091 | 890,456 | 913,073 | -5% | 2% |
| OPERATING EXPENSES | | | | | | | |
| Professional fees | | | | | | | |
| Supervisors | 6,459 | 2,584 | 3,822 | 6,406 | 6,459 | 0% | 1% |
| Engineering | 5,000 | 2,555 | 4,383 | 6,938 | 5,000 | 0% | -39% |
| Legal | 6,000 | 1,648 | 2,437 | 4,085 | 6,000 | 0% | 32% |
| Audit | 5,000 | 2,126 | 2,874 | 5,000 | 5,000 | 0% | 0% |
| Management | 17,067 | 8,533 | 8,196 | 16,729 | 17,408 | 2% | 4% |
| Accounting & payroll | 5,600 | 2,800 | 2,800 | 5,600 | 5,600 | 0% | 0% |
| Computer services | 1,680 | 1,252 | 428 | 1,680 | 1,680 | 0% | 0% |
| Utility billing | 44,000 | 21,856 | 20,070 | 41,926 | 44,000 | 0% | 5% |
| Telephone | 311 | 156 | 156 | 312 | 311 | 0% | 0% |
| Postage & reproduction | 450 | 299 | 255 | 554 | 450 | 0% | -23% |
| Printing and binding | 1,639 | 820 | 819 | 1,639 | 1,639 | 0% | 0% |
| Legal notices and communications | 375 | 124 | 318 | 442 | 375 | 0% | -18% |
| Office supplies | 250 | 223 | 198 | 421 | 250 | 0% | -68% |
| Subscriptions and memberships | 87 | 88 | - | 88 | 87 | 0% | -1% |
| ADA website compliance | 147 | 52 | - | 52 | 147 | 0% | 65% |
| Insurance | 6,728 | 6,800 | - | 6,800 | 7,140 | 6% | 5% |
| Miscellaneous (bank fees) | 1,750 | 3,574 | - | 3,574 | 1,750 | 0% | -104% |
| Total Professional fees | 102,543 | 55,490 | 46,756 | 102,246 | 103,296 | 1% | 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 | 100,925 | 54,792 | 39,846 | 94,638 | 100,925 | 0% | 6% |
| Other contractual services: wetlands | 25,690 | 12,176 | 7,226 | 19,402 | 25,690 | 0% | 24% |
| Other contractual services: culverts/drains | 22,020 | 8,789 | 11,571 | 20,360 | 29,360 | 33% | 31% |
| Other contractual services: lake health | 3,670 | 307 | 1,642 | 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 | 4,469 | - | 4,469 | 5,505 | 0% | 19% |
| Total water management services | 176,160 | 80,738 | 72,214 | 152,952 | 183,500 | 4% | 17% |

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
FISCAL YEAR 2026**

| | Fiscal Year 2025 | | | | | | |
|--|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2025 | Actual through 3/31/25 | Projected through 9/30/25 | Total Actual & Projected | Proposed Budget FY 2026 | Budget % Change 2025 vs 2026 | Budget '26 vs '25 Projected |
| OPERATING EXPENSES (continued) | | | | | | | |
| Landscape services | | | | | | | |
| Other contractual - tree trimming | 7,340 | - | 2,447 | 2,447 | 7,340 | 0% | 67% |
| Total landscape services | 7,340 | - | 2,447 | 2,447 | 7,340 | 0% | 67% |
| Roadway Services | | | | | | | |
| Personnel | 4,955 | 1,058 | 1,692 | 2,750 | 4,955 | 0% | 45% |
| Repairs and maintenance - parts | 3,670 | - | 2,273 | 2,273 | 3,670 | 0% | 38% |
| Insurance | 3,000 | 1,926 | - | 1,925 | 3,000 | 0% | 36% |
| Minor Operating Equipment | - | - | - | - | - | N/A | N/A |
| Total Roadway Services | 11,625 | 2,984 | 3,965 | 6,948 | 11,625 | 0% | 40% |
| Irrigation services | | | | | | | |
| Personnel | 67,000 | 28,638 | 30,000 | 58,638 | 69,010 | 3% | 15% |
| Reclaimed water- Bay Creek | 100,000 | 43,690 | 70,000 | 113,690 | 125,000 | 25% | 9% |
| Repairs and maintenance - parts | 25,000 | 20,942 | 15,000 | 35,942 | 35,000 | 40% | -3% |
| Insurance | 19,480 | 16,281 | - | 16,281 | 19,480 | 0% | 16% |
| Meter costs | 7,500 | 5,793 | 2,500 | 8,293 | 7,500 | 0% | -11% |
| Other contractual services | 9,000 | 4,651 | 4,500 | 9,151 | 45,000 | 400% | 80% |
| Electricity | 90,000 | 59,517 | 60,000 | 119,517 | 115,000 | 28% | -4% |
| Pumps & machinery | 75,000 | 97,962 | 20,000 | 117,962 | 120,000 | 60% | 2% |
| Depreciation | 60,000 | 29,256 | 29,256 | 58,512 | 58,512 | -2% | 0% |
| Total irrigation services | 452,980 | 306,730 | 289,894 | 596,624 | 594,502 | 31% | 0% |
| Total operating expenses | 763,248 | 452,242 | 419,129 | 871,370 | 912,863 | 20% | 5% |
| Operating income/loss | 197,220 | 97,501 | (77,038) | 19,086 | 210 | | |
| Nonoperating revenues/(expenses) | | | | | | | |
| Interest income | 500 | 16,847 | - | 16,847 | 500 | 0% | -3269% |
| Miscellaneous income roof replacement | - | 30,272 | - | 30,272 | - | | |
| Total nonoperating revenues/(expenses) | 500 | 47,119 | - | 47,119 | 500 | 0% | -9324% |
| Change in net assets | 197,720 | 144,620 | (77,038) | 66,205 | 710 | | |
| Total net assets - beginning (unaudited) | 1,589,991 | 1,606,845 | 1,751,465 | 1,606,845 | 1,673,050 | | |
| Total net assets - ending (projected) | <u>\$ 1,787,711</u> | <u>\$ 1,751,465</u> | <u>\$ 1,674,427</u> | <u>\$ 1,673,050</u> | <u>\$ 1,673,760</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 | 17,408 |
| 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 | 44,000 |
| 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 | 7,140 |
| 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 | 29,360 |
| 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 | 69,010 |
| Includes salary, taxes and benefits for the Districts' maintenance supervisor and irrigation manager. | |
| Reclaimed water- Bay Creek | 125,000 |
| Surplus RCS Water- Bayside | - |
| Repairs and maintenance - parts | 35,000 |
| 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 | 45,000 |
| The District contractors with a qualified provider for services related to plant meters and equipment. | |
| Electricity | 115,000 |
| Cost of electricity for operation of Districts' well fields and high service pump. | |
| Pumps & machinery | 120,000 |
| Repairs and maintenance for the irrigation supply system, including main line, valves and well repairs. | |
| Depreciation | 58,512 |
| 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 | <u><u>\$ 912,863</u></u> |

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 401 BUDGET
FISCAL YEAR 2026**

| | Fiscal Year 2025 | | | | | | |
|---|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2025 | Actual through 3/31/25 | Projected through 9/30/25 | Total Actual & Projected | Proposed Budget FY 2026 | Budget % Change 2025 vs 2026 | Budget '26 vs '25 Projected |
| OPERATING REVENUES | | | | | | | |
| Charges for services: | | | | | | | |
| Assessment levy - gross | \$ 254,322 | | | | \$ 254,305 | | |
| Allowable discounts (4%) | (10,181) | | | | (10,172) | | |
| Assessment levy - net | 244,141 | \$ 234,924 | \$ 9,217 | \$ 244,141 | 244,133 | 0% | 0% |
| Irrigation revenue | 325,000 | 149,498 | 173,949 | 323,447 | 325,000 | 0% | 0% |
| Miscellaneous/interest | 50,000 | - | 20,000 | 20,000 | 30,000 | -40% | 33% |
| Total revenues | 619,141 | 384,422 | 203,166 | 587,588 | 599,133 | -3% | 2% |
| OPERATING EXPENSES | | | | | | | |
| Professional fees | | | | | | | |
| Supervisors** | 3,230 | 1,292 | 1,911 | 3,203 | 3,230 | 0% | 1% |
| Engineering | 3,750 | 1,916 | 3,287 | 5,203 | 3,750 | 0% | -39% |
| Legal | 4,500 | 1,236 | 1,828 | 3,064 | 4,500 | 0% | 32% |
| Audit** | 2,500 | 1,063 | 1,437 | 2,500 | 2,500 | 0% | 0% |
| Management | 12,800 | 6,400 | 6,147 | 12,547 | 13,056 | 2% | 4% |
| Accounting & payroll | 4,200 | 2,100 | 2,100 | 4,200 | 4,200 | 0% | 0% |
| Computer services | 1,260 | 939 | 321 | 1,260 | 1,260 | 0% | 0% |
| Utility billing | 33,000 | 16,392 | 15,053 | 31,445 | 33,000 | 0% | 5% |
| Telephone | 233 | 117 | 117 | 234 | 233 | 0% | 0% |
| Postage & reproduction | 338 | 224 | 191 | 415 | 338 | 0% | -23% |
| Printing and binding | 1,229 | 615 | 614 | 1,229 | 1,229 | 0% | 0% |
| Legal notices and communications | 281 | 93 | 239 | 332 | 281 | 0% | -18% |
| Office supplies | 188 | 167 | 149 | 316 | 188 | 0% | -68% |
| Subscription and memberships | 65 | 66 | - | 66 | 65 | 0% | -2% |
| ADA website compliance | 110 | 39 | - | 39 | 110 | 0% | 65% |
| Insurance** | 3,364 | 3,400 | - | 3,400 | 3,570 | 6% | 5% |
| Miscellaneous | 1,313 | 3,174 | - | 3,174 | 1,313 | 0% | -142% |
| Total professional fees | 72,361 | 39,233 | 33,394 | 72,627 | 72,823 | 1% | 0% |
| 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 | 75,694 | 41,094 | 29,885 | 70,979 | 75,694 | 0% | 6% |
| Other contractual services: wetlands | 19,268 | 9,132 | 5,420 | 14,552 | 19,268 | 0% | 24% |
| Other contractual services: culverts/drain: | 16,515 | 6,592 | 8,678 | 15,270 | 22,020 | 33% | 31% |
| Other contractual services: lake health | 2,753 | 230 | 1,232 | 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 | 3,352 | - | 3,352 | 4,129 | 0% | 19% |
| Total water management services | 132,122 | 60,554 | 54,162 | 114,716 | 137,627 | 4% | 17% |

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 401 BUDGET
FISCAL YEAR 2026**

| | Fiscal Year 2025 | | | | | | |
|--|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2025 | Actual through 3/31/25 | Projected through 9/30/25 | Total Actual & Projected | Proposed Budget FY 2026 | Budget % Change 2025 vs 2026 | Budget '26 vs '25 Projected |
| OPERATING EXPENSES (continued) | | | | | | | |
| Landscape services | | | | | | | |
| Other contractual - tree trimming | 5,505 | - | 1,835 | 1,835 | 5,505 | 0% | 67% |
| Total landscape services | 5,505 | - | 1,835 | 1,835 | 5,505 | 0% | 67% |
| Roadway Services | | | | | | | |
| Personnel | 3,716 | 794 | 1,269 | 2,063 | 3,716 | 0% | 44% |
| Repairs and maintenance - parts | 2,753 | - | 1,705 | 1,705 | 2,753 | 0% | 38% |
| Insurance | 2,250 | 1,445 | - | 1,445 | 2,250 | 0% | 36% |
| Total Roadway Services | 8,719 | 2,239 | 2,974 | 5,213 | 8,719 | 0% | 40% |
| Irrigation services | | | | | | | |
| Personnel | 50,250 | 21,479 | 22,500 | 43,979 | 51,758 | 3% | 15% |
| Fuel | - | - | - | - | - | N/A | N/A |
| Reclaimed water- Bay Creek | - | - | - | - | - | N/A | N/A |
| Surplus RCS Water- Bayside | - | - | - | - | - | N/A | N/A |
| Repairs and maintenance - parts | 18,750 | 15,705 | 11,250 | 26,955 | 26,250 | 40% | -3% |
| Insurance | 14,610 | 12,211 | - | 12,211 | 14,610 | 0% | 16% |
| Meter costs | 5,625 | 4,345 | 1,875 | 6,220 | 5,625 | 0% | -11% |
| Other contractual services | 6,750 | 3,488 | 3,375 | 6,863 | 33,750 | 400% | 80% |
| Electricity | 67,500 | 44,638 | 45,000 | 89,638 | 86,250 | 28% | -4% |
| Pumps & machinery | 56,250 | 73,471 | 15,000 | 88,471 | 90,000 | 60% | 2% |
| Depreciation | 45,000 | 21,756 | 21,942 | 43,698 | 43,884 | -2% | 0% |
| Total irrigation services | 264,735 | 197,093 | 164,921 | 362,014 | 352,127 | 33% | -3% |
| Total operating expenses | 492,892 | 303,844 | 260,176 | 564,020 | 586,251 | 19% | 4% |
| Operating income/loss | 126,249 | 80,578 | (57,010) | 23,568 | 12,882 | -90% | -83% |
| Nonoperating revenues/(expenses) | | | | | | | |
| Interest income | 375 | 16,687 | - | 16,687 | 375 | 0% | -4350% |
| Miscellaneous income roof replacement | - | 22,704 | - | 22,704 | - | | |
| Total nonoperating revenues/(expenses) | 375 | 39,391 | - | 39,391 | 375 | 0% | -10404% |
| Change in net assets | 126,624 | 119,969 | (57,010) | 62,959 | 13,257 | | |
| Total net assets - beginning (unaudited) | 1,578,914 | 1,605,946 | 1,725,915 | 1,605,946 | 1,668,905 | | |
| Total net assets - ending (projected) | <u>\$1,705,538</u> | <u>\$1,725,915</u> | <u>\$1,668,905</u> | <u>\$1,668,905</u> | <u>\$1,682,162</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 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 2026**

| | Fiscal Year 2025 | | | | | | |
|---|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2025 | Actual through 3/31/25 | Projected through 9/30/25 | Total Actual & Projected | Proposed Budget FY 2026 | Budget % Change 2025 vs 2026 | Budget '26 vs '25 Projected |
| OPERATING REVENUES | | | | | | | |
| Charges for services: | | | | | | | |
| Assessment levy - gross | \$ 84,836 | | | | \$ 143,488 | | |
| Allowable discounts (4%)* | (3,394) | | | | (5,740) | | |
| Assessment levy - net | 81,442 | \$82,782 | \$ - | \$ 82,782 | 137,748 | 69% | 40% |
| Irrigation revenue | 259,000 | 82,539 | 138,624 | 221,163 | 225,000 | -13% | 2% |
| Miscellaneous/interest | 700 | - | 301 | 301 | 700 | 0% | 57% |
| Total revenues | 341,142 | 165,321 | 138,925 | 304,246 | 363,448 | 7% | 16% |
| OPERATING EXPENSES | | | | | | | |
| Professional fees | | | | | | | |
| Supervisors** | 3,230 | 1,292 | 1,911 | 3,203 | 3,230 | 0% | 1% |
| Engineering | 1,250 | 639 | 1,096 | 1,735 | 1,250 | 0% | -39% |
| Legal | 1,500 | 412 | 609 | 1,021 | 1,500 | 0% | 32% |
| Audit** | 2,500 | 1,063 | 1,437 | 2,500 | 2,500 | 0% | 0% |
| Management | 4,267 | 2,133 | 2,049 | 4,182 | 4,352 | 2% | 4% |
| Accounting & payroll | 1,400 | 700 | 700 | 1,400 | 1,400 | 0% | 0% |
| Computer services | 420 | 313 | 107 | 420 | 420 | 0% | 0% |
| Utility billing | 11,000 | 5,464 | 5,018 | 10,482 | 11,000 | 0% | 5% |
| Telephone | 78 | 39 | 39 | 78 | 78 | 0% | 0% |
| Postage & reproduction | 113 | 75 | 64 | 139 | 113 | 0% | -23% |
| Printing and binding | 410 | 205 | 205 | 410 | 410 | 0% | 0% |
| Legal notices and communications | 94 | 31 | 80 | 111 | 94 | 0% | -18% |
| Office supplies | 63 | 56 | 50 | 106 | 63 | 0% | -68% |
| Subscription and memberships | 22 | 22 | - | 22 | 22 | 0% | 0% |
| ADA website compliance | 37 | 13 | - | 13 | 37 | 0% | 65% |
| Insurance** | 3,364 | 3,400 | - | 3,400 | 3,570 | 6% | 5% |
| Miscellaneous | 438 | 400 | - | 400 | 438 | 0% | 9% |
| Total professional fees | 30,186 | 16,257 | 13,365 | 29,622 | 30,477 | 1% | 3% |
| 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 | 25,231 | 13,698 | 9,962 | 23,660 | 25,231 | 0% | 6% |
| Other contractual services: wetlands | 6,423 | 3,044 | 1,807 | 4,851 | 6,423 | 0% | 24% |
| Other contractual services: culverts/drains | 5,505 | 2,197 | 2,893 | 5,090 | 7,340 | 33% | 31% |
| Other contractual services: lake health | 918 | 77 | 411 | 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 | 1,117 | - | 1,117 | 1,376 | 0% | 19% |
| Total water management services | 44,041 | 20,184 | 18,056 | 38,240 | 45,876 | 4% | 17% |

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 451 BUDGET
FISCAL YEAR 2026**

| | Fiscal Year 2025 | | | | | | |
|--|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2025 | Actual through 3/31/25 | Projected through 9/30/25 | Total Actual & Projected | Proposed Budget FY 2026 | Budget % Change 2025 vs 2026 | Budget '26 vs '25 Projected |
| 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 | 264 | 423 | 687 | 1,239 | 0% | 45% |
| Repairs and maintenance - parts | 918 | - | 568 | 568 | 918 | 0% | 38% |
| Insurance | 750 | 481 | - | 481 | 750 | 0% | 36% |
| Total Roadway Services | 2,907 | 745 | 991 | 1,736 | 2,907 | 0% | 40% |
| Irrigation services | | | | | | | |
| Personnel | 16,750 | 7,159 | 7,500 | 14,659 | 17,253 | 3% | 15% |
| Reclaimed water- Bay Creek | 100,000 | 43,690 | 70,000 | 113,690 | 125,000 | 25% | 9% |
| Surplus RCS Water- Bayside | - | - | - | - | - | N/A | N/A |
| Repairs and maintenance - parts | 6,250 | 5,237 | 3,750 | 8,987 | 8,750 | 40% | -3% |
| Insurance | 4,870 | 4,070 | - | 4,070 | 4,870 | 0% | 16% |
| Meter costs | 1,875 | 1,448 | 625 | 2,073 | 1,875 | 0% | -11% |
| Other contractual services | 2,250 | 1,163 | 1,125 | 2,288 | 11,250 | 400% | 80% |
| Electricity | 22,500 | 14,879 | 15,000 | 29,879 | 28,750 | 28% | -4% |
| Pumps & machinery | 18,750 | 24,491 | 5,000 | 29,491 | 30,000 | 60% | 2% |
| Depreciation | 15,000 | 7,500 | 7,314 | 14,814 | 14,628 | -2% | -1% |
| Total irrigation services | 188,245 | 109,637 | 124,974 | 234,611 | 242,376 | 29% | 3% |
| Total operating expenses | 270,364 | 148,398 | 158,961 | 307,359 | 326,621 | 21% | 6% |
| Operating income/loss | 70,778 | 16,923 | (20,036) | (3,113) | 36,827 | -48% | 108% |
| Nonoperating revenues/(expenses) | | | | | | | |
| Interest income | 125 | 160 | - | 160 | 125 | 0% | -28% |
| Miscellaneous income roof replacement | - | 7,568 | - | 7,568 | - | | |
| Total nonoperating revenues/(expenses) | 825 | 7,728 | - | 7,728 | 125 | -85% | -6082% |
| Change in net assets | 71,603 | 24,651 | (20,036) | 4,615 | 36,952 | | |
| Total net assets - beginning (unaudited) | 11,071 | 899 | 25,550 | 899 | 5,514 | | |
| Total net assets - ending (projected) | <u>\$ 82,674</u> | <u>\$25,550</u> | <u>\$ 5,514</u> | <u>\$ 5,514</u> | <u>\$ 42,466</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 respective general funds and the 25% is split 50/50 between the respective enterprise funds.

**Bayside
Improvement Community Development District**

*****PRELIMINARY*****

Lee County

| 2025 - 2026 Assessments | | General Fund | O&M Assessment Colony Fund | Enterprise Fund | Total Assessment | Change vs. Prior Year | |
|--------------------------------|--|-------------------------|---|----------------------------|-----------------------------|----------------------------------|----------|
| | | | | | | \$ | % |
| Bayside Neighborhoods | Limited Benefit Assessment-outside gates | \$ 163.90 | \$ - | \$ 79.61 | \$ 243.51 | \$ 14.36 | 6% |
| Bayside Neighborhoods | Full Assessment | \$ 728.03 | \$ - | \$ 79.61 | \$ 807.64 | \$ 25.12 | 3% |
| Bayside Neighborhoods | Common and Administration | \$ 289.74 | \$ - | \$ 79.61 | \$ 369.35 | \$ 15.73 | 4% |
| The Colony Neighborhoods | Full Assessment | \$ 728.03 | \$ 762.63 | \$ 79.61 | \$ 1,570.27 | \$ 12.70 | 1% |
| The Colony Neighborhoods | Common and Administration | \$ 289.74 | \$ 762.63 | \$ 79.61 | \$ 1,131.98 | \$ 3.31 | 0% |

| 2024 - 2025 Assessments | | General Fund | O&M Assessment Colony Fund | Enterprise Fund | Total Assessment | | |
|--------------------------------|--|-------------------------|---|----------------------------|-----------------------------|--|--|
| | | | | | | | |
| Bayside Neighborhoods | Limited Benefit Assessment-outside gates | \$ 149.53 | \$ - | \$ 79.62 | \$ 229.15 | | |
| Bayside Neighborhoods | Full Assessment | \$ 702.90 | \$ - | \$ 79.62 | \$ 782.52 | | |
| Bayside Neighborhoods | Common and Administration | \$ 274.00 | \$ - | \$ 79.62 | \$ 353.62 | | |
| The Colony Neighborhoods | Full Assessment | \$ 702.90 | \$ 775.05 | \$ 79.62 | \$ 1,557.57 | | |
| The Colony Neighborhoods | Common and Administration | \$ 274.00 | \$ 775.05 | \$ 79.62 | \$ 1,128.67 | | |

**Bay Creek
Community Development District
2025-2026 Assessments**

*****PRELIMINARY*****

| Residential Neighborhoods (per unit) | O&M Assessment | | | Change Vs. Prior | |
|---|---------------------------|------------------------|-------------------------|-------------------------|----------|
| | General Fund | Enterprise Fund | Total Assessment | \$ | % |
| Ascot | \$ 675.33 | \$ 175.16 | \$ 850.49 | \$ 89.61 | 11% |
| Pinewater Place | \$ 675.33 | \$ 175.16 | \$ 850.49 | \$ 89.61 | 11% |
| Bay Creek | \$ 675.33 | \$ 175.16 | \$ 850.49 | \$ 89.61 | 11% |
| The Ridge | \$ 675.33 | \$ 175.16 | \$ 850.49 | \$ 89.61 | 11% |
| Bay Creek (phase 2) | \$ 675.33 | \$ 175.16 | \$ 850.49 | \$ 89.61 | 11% |
| Baycrest Villas | \$ 675.33 | \$ 175.16 | \$ 850.49 | \$ 89.61 | 11% |
| Costa Del Sol | \$ 675.33 | \$ 175.16 | \$ 850.49 | \$ 89.61 | 11% |
| The Cottages | \$ 675.33 | \$ 175.16 | \$ 850.49 | \$ 89.61 | 11% |
| Southbridge | \$ 675.33 | \$ 175.16 | \$ 850.49 | \$ 89.61 | 11% |
| Creeside Crossing | \$ 675.33 | \$ 175.16 | \$ 850.49 | \$ 89.61 | 11% |
| The Point | \$ 675.33 | \$ 175.16 | \$ 850.49 | \$ 89.61 | 11% |
| Commercial & Golf Course | | | | | |
| Pelican's Nest Golf Course | \$ 38,858.49 | \$ 6,559.74 | \$ 45,418.23 | \$ 3,717.72 | 8% |
| US 41 Commercial Parcels | \$ 1,973.14 | \$ 1,879.47 | \$ 3,852.61 | \$ 860.98 | 22% |

| | | | | |
|--------------------------------------|------|--------------|-------------|--------------|
| Fiscal year 2024 - 2025 Assessments: | SF | \$ 657.32 | \$ 103.56 | \$ 760.88 |
| | MF | \$ 657.32 | \$ 103.56 | \$ 760.88 |
| | GC | \$ 37,822.19 | \$ 3,878.32 | \$ 41,700.51 |
| | COMM | \$ 1,880.43 | \$ 1,110.45 | \$ 2,991.63 |

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

Bayside Improvement
Community Development District
Assessable Unit Schedule Analysis - GF 001
Fiscal Year 2026

| Parcel | Classification | 2025 Units | 2026 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 2026

| Parcel | Classification | 2025 Units | 2026 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 2026

| Parcel | Classification | 2025 Units | 2026 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 2026

| 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 | | |
| Creeside Crossing | MF | | 114 | | |
| The Point | MF | | 160 | | |
| Total Multi Family | | | 599 | 599 | 599 |
| Total Residential | | | 771 | 771 | 771 |
| Commercial & Golf Course | | | | | |
| US 41 Commercial | COM | 1.85 | | 10.73 | 0 |
| Pelican's Nest Golf Course | GOLF | 57.54 | | 57.54 | 0 |
| Total Commercial | | 59.39 | | 68.27 | 0 |
| Total O & M Units | | | 839.27 | 771.00 | |

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451
ASSESSABLE UNIT SCHEDULE ANALYSIS
FISCAL YEAR 2026**

| | 2025 Units | 2026 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 |
| Sorrento | 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 2026**

| | 2025 Units | 2026 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 |