

***Baytree***  
***Community Development District***

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219 E. Livingston Street, Orlando, Florida 32801  
Phone: 407-841-5524 – Fax: 407-839-1526

May 9, 2025

**Brevard County Manager**

Mr. Frank Abbate  
2725 Judge Fran Jamieson Way, Bldg. C  
Melbourne, Florida 32940

Re: Baytree Community Development District  
Proposed Budget Fiscal Year 2026

Dear Mr. Abbate:

In accordance with chapter 190.008 (2)(b), Florida Statutes, enclosed please find one copy of the District's proposed budget for the Fiscal Year 2026 for purposes of disclosure and information only. The District will schedule a public hearing not less than 60 days from the date of this letter for adoption of the same. Should you have any questions regarding the enclosed, please feel free to contact me.

Sincerely,

Syanne Hall  
Recording Secretary

Enclosures

RECEIVED

MAY 15 2025

County Manager's  
Office



***Baytree***  
***Community Development District***

***Proposed Budget***  
***FY 2026***



**GMS**

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**Baytree**  
**Community Development District**  
**Proposed Budget FY 2026**  
**General Fund**

Description	Adopted Budget FY2025	Actuals Thru 03/31/25	Projected Next 6 Months	Projected Thru 09/30/25	Proposed Budget FY 2026
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**REVENUES:**

Maintenance Assessments	\$ 1,132,331	\$ 1,083,709	\$ 48,622	\$ 1,132,331	\$ 1,177,623
IOB Cost Share Agreement	55,046	13,762	41,285	55,046	59,257
Miscellaneous Income	9,250	4,546	4,704	9,250	9,250
Interest Income	4,811	7,164	6,000	13,164	10,000
Carry Forward Surplus	-	-	-	-	77,379

<b>TOTAL REVENUES</b>	<b>\$ 1,201,438</b>	<b>\$ 1,109,181</b>	<b>\$ 100,611</b>	<b>\$ 1,209,791</b>	<b>\$ 1,333,509</b>
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**EXPENDITURES:**

**Administrative**

Supervisor Fees	\$ 12,000	\$ 5,000	\$ 6,000	\$ 11,000	\$ 12,000
FICA Expense	918	383	459	842	918
Engineering	37,853	3,660	26,340	30,000	30,000
Attorney Fees	24,000	10,423	13,578	24,000	24,000
Annual Audit	3,350	3,200	-	3,200	3,500
Assessment Administration	8,269	8,269	-	8,269	8,765
Management Fees	48,813	24,407	24,407	48,813	51,742
Information Technology	1,985	993	992	1,985	2,104
Website Maintenance	1,322	661	661	1,322	2,104
Telephone	250	-	250	250	250
Postage	3,000	619	1,881	2,500	2,500
Printing & Binding	1,500	161	839	1,000	1,000
Office Supplies	250	299	201	500	500
Legal Advertising	5,000	599	2,262	2,861	4,000
Insurance General Liability	36,127	34,694	1,162	35,856	39,442
Tax Collector Fee	22,647	21,642	1,005	22,647	23,552
Property Taxes	350	440	-	440	450
Property Appraiser	250	281	-	281	350
Other Current Charges	2,000	971	929	1,900	1,800
Dues, Licenses & Subscriptions	175	175	-	175	175

<b>TOTAL ADMINISTRATIVE</b>	<b>\$ 210,057</b>	<b>\$ 116,874</b>	<b>\$ 80,965</b>	<b>\$ 197,840</b>	<b>\$ 209,152</b>
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**Baytree**  
**Community Development District**  
**Proposed Budget FY 2026**  
**General Fund**

Description	Adopted Budget FY2025	Actuals Thru 03/31/25	Projected Next 6 Months	Projected Thru 09/30/25	Proposed Budget FY 2026
<b>Operations &amp; Maintenance</b>					
<b>Field Expenditures</b>					
Field Management Fees	\$ 34,202	\$ 17,101	\$ 17,101	\$ 34,202	\$ 36,254
Security Contract	231,474	116,279	117,000	233,279	235,374
Gate Maintenance	25,320	12,941	12,379	25,320	25,320
Security Gatehouse Maintenance	14,000	6,307	3,693	10,000	10,000
Telephone/Internet - Gatehouse/Pool	8,040	4,245	4,224	8,469	9,000
Transponders	5,000	650	3,850	4,500	4,500
Utility - Electric	74,912	28,059	36,941	65,000	68,250
Utility - Water & Sewer	16,500	8,809	8,191	17,000	18,025
Utility - Gas	9,350	9,178	422	9,600	9,350
Maintenance - Lakes	47,220	18,260	28,960	47,220	49,750
Maintenance - Landscape Contract	138,914	68,558	70,806	139,364	141,612
Maintenance - Additional Landscape	31,079	13,005	16,995	30,000	25,000
Maintenance - Pool Contract	37,401	9,891	25,109	35,000	18,000
Maintenance - Pool Parts & Repairs	-	-	-	-	10,000
Maintenance - Pool Painting	-	-	-	-	6,000
Maintenance - Irrigation	17,000	10,750	6,250	17,000	17,000
Maintenance - Lighting	18,000	12,581	5,419	18,000	18,000
Maintenance - Monuments	4,000	-	4,000	4,000	4,000
Maintenance - Fountain	1,180	610	890	1,500	1,500
Maintenance - Other Field (R&M General)	5,928	14,688	13,312	28,000	30,000
Maintenance - Recreation	2,500	970	1,530	2,500	2,500
Amenity - Refuse Service	663	325	323	648	800
Amenity - Janitorial Services	-	-	-	-	7,500
Holiday Lighting	16,000	14,392	-	14,392	17,500
Operating Supplies	750	153	597	750	750
Sidewalk/Curb Cleaning	12,000	3,225	8,775	12,000	12,000
Misc. Contingency	2,444	-	449	449	600
<b>TOTAL FIELD EXPENDITURES</b>	<b>\$ 753,877</b>	<b>\$ 370,976</b>	<b>\$ 387,216</b>	<b>\$ 758,192</b>	<b>\$ 778,585</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 963,934</b>	<b>\$ 487,850</b>	<b>\$ 468,182</b>	<b>\$ 956,032</b>	<b>\$ 987,737</b>
<b>Other Sources/(Uses)</b>					
<b>Transfer Out:</b>					
Capital Projects- Paving - Baytree	\$ (58,144)	\$ -	\$ (103,409)	\$ (103,409)	\$ (83,907)
Capital Projects - Paving - IOB Funds	(19,002)	-	(19,002)	(19,002)	(19,000)
Capital Projects - Reserves	(65,093)	-	(3,969)	(3,969)	(147,600)
Community Beautification Fund	(45,265)	-	-	-	(45,265)
First Quarter Operating	(50,000)	-	(50,000)	(50,000)	(50,000)
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ (237,504)</b>	<b>\$ -</b>	<b>\$ (176,380)</b>	<b>\$ (176,380)</b>	<b>\$ (345,772)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ 621,330</b>	<b>\$ (543,951)</b>	<b>\$ 77,379</b>	<b>\$ -</b>

**Baytree**  
**Community Development District**  
**Budget Narrative**  
**Proposed Budget FY 2026**

**REVENUES**

**Maintenance Assessments**

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

**Miscellaneous Income (IOB Cost Share Agreement)**

Represents estimated earnings from Isles of Baytree.

**Miscellaneous Income**

Represents estimated earnings from the sale of security gate transponders, pool access cards and tennis court instructor fees.

**Interest Income**

The District earns interest on the monthly average collected balance for each of their operating accounts.

**Expenditures - Administrative**

**Supervisors Fees**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting in which they attend.

**FICA Taxes**

Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

**Engineering**

The District currently has a contract with Dewberry Engineers to provide engineering service to the District. The contract includes preparation for board meetings, contract specifications, bidding, etc.

**Attorney Fees**

The District currently has a contract with Billing, Cochran, Lyles, Mauro & Ramsey, P.A. to provide legal counsel services. This contract includes preparation for board meetings, review of contracts, review of agreements and resolutions and other research as directed by the Board of Supervisors and the District Manager.

**Annual Audit**

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement plus anticipated increase.

**Assessment Roll Administration**

Expenditures with Governmental Management Services related to administration of the District's Assessment Roll.

**Management Fees**

The District has contracted with Governmental Management Services to provide Management, Accounting and Recording Secretary Services for the District. The services include, but not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reporting, annual audits, etc.

**Information Technology**

Represents costs with Governmental Management Services related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

**Website Maintenance**

Represents the costs with Governmental Management Services associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

**Baytree**  
**Community Development District**  
**Budget Narrative**  
**Proposed Budget FY 2026**

**Expenditures - Administrative (continued)**

**Communication - Telephone**

Internet and Wi-Fi service for Office.

**Postage and Delivery**

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

**Printing and Binding**

Copies used in the preparation of agenda packages, required mailings, and other special projects.

**Office Supplies**

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

**Legal Advertising**

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

**Insurance General Liability**

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

**Tax Collector Fee**

Represents charges from Brevard County Tax Collector's office for administration of the tax collection process.

**Property Taxes**

Represents the estimated non-ad valorem assessment from Brevard County that will be charged to the District.

**Property Appraiser**

Represents the Brevard County Property Appraiser fee to cover the cost of processing and distributing of non-ad valorem assessment information.

**Other Current Charges**

This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

**Due, Licenses & Subscriptions**

The District is required to pay an annual fee to Florida Department of Commerce for \$175.

**Operation and Maintenance:**

**Field Management Fees**

The District has contracted with Governmental Management Services-Central Florida, LLC to provide on-site field management of contracts for the District services such as landscape and lake maintenance. Services to include weekly onsite inspections, meetings with contractors and monitoring of utility accounts.

DESCRIPTION	MONTHLY	ANNUAL AMOUNT
FIELD MANAGEMENT FEES (GMS)	\$3,021	\$36,254

**Security Contract**

The District currently has a contract with DSI Security Services to provide security services.

DESCRIPTION	ANNUAL AMOUNT
REGULAR HOURS: COST OF \$26.65 PER HOUR FOR 359 DAYS	\$229,616
OT/HOLIDAY HOURS: COST OF \$39.98 PER HOUR FOR 6 DAYS	\$5,757
Total	\$235,374

**Gate Maintenance**

Represents expenditures for maintenance and repairs for the automated gate entrance systems. The District currently has a contract with Access Control Technologies.

**Security Gatehouse Maintenance**

Represents maintenance contract for gatehouse, and any other maintenance cost the District may incur at the security gate house, i.e. plumbing, pest control, etc.



**Baytree**  
**Community Development District**  
**Budget Narrative**  
**Proposed Budget FY 2026**

**Operation and Maintenance: (continued)**

**Telephone/Internet - Gatehouse/Pool**

The District has a telephone at the front entrance for the security staff to make local calls. Additionally, the District has a phone line at the front and rear entrance for the automated gate access system, and an IP line at the front gate for the access system and the line for the emergency phone at the pool. The amount is based on projected monthly charges from Spectrum.

DESCRIPTION	MONTHLY	ANNUAL AMOUNT
201 BAYTREE DR FRONT GATE	\$310	\$3,719
630 BAYTREE DR BACK GATE	\$189	\$2,267
8207 NATIONAL DR POOL AREA	\$205	\$2,460
CONTINGENCY		\$554
Total		\$9,000

**Transponders**

Accounts for costs associated with purchasing new transponders to replace those purchased by residents.

**Utility - Electric**

Represents costs for electric for projects such as streetlights, signs, electric for well pumps, guardhouse, entrance features,

DESCRIPTION	LOCATION	MONTHLY	ANNUAL AMOUNT
00533-81406	8002 Bradwick Way # Wall	\$29	\$350
02781-39043	8207 National Dr # Pool Hse	\$27	\$324
04080-73153	609 Baytree Dr # Wall	\$32	\$389
04396-25492	8205 National Dr # Courts	\$70	\$838
09459-03086	8147 Old Tramway Dr # Entrance	\$43	\$516
11105-10375	7948 Daventry Dr # Wall	\$28	\$341
14771-79517	345 Baytree Dr # Pump	\$141	\$1,694
15604-14425	8005 Kingswood Way # Fountain	\$681	\$8,167
36008-52200	602 Baytree Dr # Sign	\$30	\$355
46619-40025	8253 Old Tramway Dr # Ent Sign	\$34	\$407
47131-19107	1409 SouthPointe Ct# Ent Sign	\$29	\$347
67950-66148	7951 Daventry Dr # Pump Street	\$156	\$1,878
72491-60156	7942 Kingswood Way #Lights	\$34	\$410
73679-10572	201 Baytree Dr # Grd Hse	\$181	\$2,172
83711-46575	8005 Kingswood Way # Street Lights	\$3,126	\$37,512
86596-45173	8005 Kingswood Way # Pump	\$304	\$3,650
88573-27285	687 Deerhurst Dr # Pump	\$108	\$1,296
91260-64568	8128 Old Tramway Dr # Sign	\$27	\$324
99142-26460	8005 Kingswood Way# Gate	\$30	\$359
CONTINGENCY			\$6,922
			\$68,250

**Water & Sewer**

Represents cost for water & sewer for expenses associated with the front guardhouse and community pool. City of Cocoa Utilities provides this utility service.

DESCRIPTION	LOCATION	ANNUAL AMOUNT
121573-112400	201 BAYTREE DR #GUARDHOUSE	\$15,600
167895-118058	8207 NATIONAL DR #POOL	\$1,080
		\$1,345
		\$18,025

**Baytree**  
**Community Development District**  
**Budget Narrative**  
**Proposed Budget FY 2026**

**Operation and Maintenance: (continued)**

**Gas**

Represents cost of gas required for heating the community pool. Florida City Gas provides this utility service.

DESCRIPTION	LOCATION	MONTHLY	ANNUAL AMOUNT
2932702542	8205 NATIONAL DR POOL HEATER	\$554	\$6,648
	CONTINGENCY		\$2,702
			<u>\$9,350</u>

**Maintenance - Lakes**

The District currently has a contract with ECOR to maintain its 66.46 acres of lakes. Additional funds are allocated for the installation of grass carp and unanticipated lake maintenance.

DESCRIPTION	MONTHLY	ANNUAL AMOUNT
LAKE MAINTENANCE	\$3,565	\$42,777
NATURAL AREAS MANAGEMENT: CONTRACT COST OF 880 BI-MONTYHLY		\$6,426
PEST CONTROL		\$378
	<u>Total</u>	<u>\$49,581</u>

**Maintenance - Landscape Contract**

The District currently has a contract with US Lawns to maintain its 352,000 Square Feet of Landscaping.

DESCRIPTION	MONTHLY	ANNUAL AMOUNT
LANDSCAPE MAINTENANCE	\$11,801	\$141,612

**Maintenance - Additional Landscape**

Funding for trimming, replacement of trees/plants, and other routine landscape maintenance not covered under the landscape vendor contract.

**Maintenance - Pool**

The District has constructed a community swimming pool, which requires maintenance service multiple times per week.

DESCRIPTION	VENDOR	MONTHLY	ANNUAL AMOUNT
POOL MAINTENANCE	BEACH POOLS		
SETEMBER THRU MAY - 3 DAYS/WEEK		\$900	\$8,100
JUNE THRU AUGUST - 5 DAYS/WEEK		\$1,200	\$3,600
CONTINGENCY - Holiday			\$6,300
	<u>Total</u>		<u>\$18,000</u>

**Maintenance - Pool Parts & repairs**

The District has constructed a community swimming pool, which requires maintenance and repairs as needed.

**Maintenance - Pool Painting**

The expense is allocated to the painting of the pool and the pool area.

**Maintenance - Irrigation**

Represents estimated cost for repairing irrigation line breaks, replacement of sprinklers, etc.

**Maintenance - Lighting**

Estimated cost for routine/replacement of fixtures.

**Maintenance - Monuments**

Estimated cost to pressure clean and paint monuments.

**Maintenance - Fountain**

The cost of providing preventative maintenance to the District fountains. The cost of service is \$175 per quarter and \$40 per

**Maintenance - Other Field**

Miscellaneous costs related to additional pond work, cleaning storm drains, etc

**Maintenance - Recreation**

Estimated cost for routine maintenance for the District's recreational areas, such as paint, mulch, or repairs to playground area

# Baytree

## Community Development District

### Budget Narrative

#### Proposed Budget FY 2026

#### **Amenity - Refuse Service**

Represents cost of trash removal services. Services are provided by Waste Management.

DESCRIPTION	MONTHLY	ANNUAL AMOUNT
96 GALLON TRASH TOTES	\$57	\$682
CONTINGENCY		\$118
		<hr/> \$800

#### **Amenity - Janitorial Service**

Represents cost of cleaning & Janitorial services. Services are provided by Coverall of Orlando.

JANITORIAL SERVICES	COVERALL OF ORLANDO	\$431	\$5,100
SUPPLIES & SPECIAL CLEANING		\$200	\$2,400
		\$150	<hr/> \$1,800
			\$7,500

#### **Holiday Landscape Lighting**

Estimated cost for installation of holiday lights and décor as well as supplies.

#### **Operating Supplies**

Purchase of supplies for the District's gatehouse, etc.

#### **Sidewalk/Curb Cleaning**

Estimated cost for pressure washing the District-owned sidewalks throughout the community.

#### **Miscellaneous**

Any other miscellaneous expenses incurred during the year.

<b>Other Financing Uses</b>
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#### **Transfer Out - Capital Projects - Paving - Baytree/IOB**

The District has established a Pavement Management Fund in order to pay for resurfacing of roadways.

#### **Transfer Out - Capital Projects - Paving - IOB Funds**

Represents estimated expenditures from IOB shared costs.

#### **Transfer Out - Capital Projects - Reserves**

Renewal and replacement costs such as replacement cost of the sidewalks, drainage repair, playground equipment, etc. See

#### **Transfer Out - Community Beautification Fund**

Represents the assessments dedicated to the Community Beautification Fund.

#### **Transfer Out - Rebalance First Quarter Operating**

Represents 1st quarter operating reserve

**Baytree**  
**Community Development District**  
**Proposed Budget FY 2026**  
**Capital Reserves**

Description	Adopted Budget FY2025	Actuals Thru 03/31/25	Projected Next 6 Months	Projected Thru 09/30/25	Proposed Budget FY 2026
<b>REVENUES:</b>					
Interest Income	\$ -	\$ 1,018	\$ 2,036	\$ 3,054	\$ 2,000
Carry Forward Surplus	25,164	57,700	-	57,700	1,124
<b>TOTAL REVENUES</b>	<b>\$ 25,164</b>	<b>\$ 58,718</b>	<b>\$ 2,036</b>	<b>\$ 60,754</b>	<b>\$ 3,124</b>
<b>Expenditures:</b>					
Lake Bank Restoration/Evaluation	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
Sidewalk/Gutter Repair	14,500	-	14,500	14,500	14,000
Drainage Maintenance	10,000	-	10,000	10,000	10,000
Tennis Court Lights	2,000	-	2,000	2,000	-
Electrical Infrastructure	-	-	-	-	20,000
Tennis Court Resurface	-	-	-	-	18,000
Pool Resurface	-	-	-	-	50,000
Disaster/Emergency Reserve	6,500	-	6,500	6,500	6,500
Bank Fees	600	-	600	600	600
<b>TOTAL EXPENDITURES</b>	<b>\$ 63,600</b>	<b>\$ -</b>	<b>\$ 63,600</b>	<b>\$ 63,600</b>	<b>\$ 149,100</b>
<b>Other Financing (Uses)/Sources</b>					
Transfer In	\$ 65,093	\$ -	\$ 3,969	\$ 3,969	\$ 147,600
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ 65,093</b>	<b>\$ -</b>	<b>\$ 3,969</b>	<b>\$ 3,969</b>	<b>\$ 147,600</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 26,657</b>	<b>\$ 58,718</b>	<b>\$ (57,595)</b>	<b>\$ 1,124</b>	<b>\$ 1,624</b>

**Baytree**  
**Community Development District**  
**Capital Improvement Program**

Project Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Lake Bank Restoration	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Sidewalk/Gutter Repair	14,500	14,000	14,000	14,000	14,000	14,000
Drainage Maintenance	10,000	10,000	10,000	10,000	10,000	10,000
Tennis Court Lights	-	-	-	2,000	-	-
Electrical Infrastructure	-	20,000	-	-	-	-
Tennis Court Resurface	-	18,000	-	-	-	-
Paint Guardhouses	-	-	-	5,000	-	-
Pool Resurface	-	50,000	-	-	-	-
Pool Furniture	-	-	4,000	-	-	-
Disaster/Emergency Reserve	6,500	6,500	6,500	6,500	6,500	6,500
Bank Fees	600	600	600	600	600	600
<b>Total</b>	<b>\$ 61,600</b>	<b>\$ 149,100</b>	<b>\$ 65,100</b>	<b>\$ 68,100</b>	<b>\$ 61,100</b>	<b>\$ 61,100</b>

**Baytree**  
**Community Development District**  
**Proposed Budget FY 2026**  
**Pavement Management**

Description	Adopted Budget FY2025	Actuals Thru 03/31/25	Projected Next 6 Months	Projected Thru 09/30/25	Proposed Budget FY 2026
<b>REVENUES:</b>					
Interest Income	\$ 2,000	\$ 3,848	\$ 7,697	\$ 11,545	\$ 2,000
Carry Forward Surplus	355,731	289,738	-	289,738	423,094
<b>TOTAL REVENUES</b>	<b>\$ 357,731</b>	<b>\$ 293,586</b>	<b>\$ 7,697</b>	<b>\$ 301,283</b>	<b>\$425,094</b>
<b>EXPENDITURES:</b>					
Bank Fees	\$ 600	\$ -	\$ 600	\$ 600	\$ 600
Sidewalk Repairs	-	-	-	-	-
Roadway Paving	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 600</b>	<b>\$ -</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$600</b>
<b>Other Sources/(Uses)</b>					
Transfer In - Baytree	\$ 58,144	\$ -	\$ 103,409	\$ 103,409	\$ 83,907
Transfer In - IOB	19,002	-	19,002	19,002	19,000
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ 77,146</b>	<b>\$ -</b>	<b>\$ 122,411</b>	<b>\$ 122,411</b>	<b>\$ 102,907</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 434,277</b>	<b>\$ 293,586</b>	<b>\$ 129,508</b>	<b>\$ 423,094</b>	<b>\$ 527,401</b>

CARRY FORWARD SPLIT

BAYTREE  
IOB

FY 2025	FY 2026
\$281,368	\$366,675
\$141,726	\$160,726
\$423,094	\$527,401

**Baytree**  
**Community Development District**  
**Proposed Budget FY 2026**  
**Community Beautification**

Description	Adopted Budget FY2025	Actuals Thru 03/31/25	Projected Next 6 Months	Projected Thru 09/30/25	Proposed Budget FY 2026
<b>REVENUES:</b>					
Interest	\$ -	\$ 514	\$ 1,028	\$ 1,542	\$ -
Carry Forward Surplus	31,455	44,152	-	44,152	-
<b>TOTAL REVENUES</b>	<b>\$ 31,455</b>	<b>\$ 44,666</b>	<b>\$ 1,028</b>	<b>\$ 45,694</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>					
Bank Fees	\$ 400	\$ -	\$ -	\$ -	\$ -
Beautification Projects	-	30,000	15,694	45,694	45,265
<b>TOTAL EXPENDITURES</b>	<b>\$ 400</b>	<b>\$ 30,000</b>	<b>\$ 15,694</b>	<b>\$ 45,694</b>	<b>\$ 45,265</b>
<b>Other Sources/(Uses)</b>					
Transfer In - Baytree	\$ 45,265	\$ -	\$ -	\$ -	\$ 45,265
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ 45,265</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,265</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 76,320</b>	<b>\$ 14,666</b>	<b>\$ (14,666)</b>	<b>\$ -</b>	<b>\$ -</b>

**Baytree**  
**Community Development District**  
**Non-Ad Valorem Assessments Comparison**  
**2025-2026**

Neighborhood	O&M Units	Bonds Units 2020	Annual Maintenance Assessments		
			FY 2026	FY2025	Increase/ (decrease)
Phase 1	304	0	<b>\$2,600.00</b>	\$2,500.00	<b>\$100.00</b>
Phase 2	157		<b>\$2,600.00</b>	\$2,500.00	<b>\$100.00</b>
Total	461	0			



**Baytree**  
Community Development District  
IOB Roadway Maintenance Cost Share Schedule

<b>Proposed Budget FY 2026</b>
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Security	\$235,374
Maintenance - Gate/Gatehouse	\$35,320
Telephone - Gatehouse	\$9,000
Utilities <sup>1</sup>	\$6,293
Maintenance - Lighting	18,000
Capital Reserve - Paving Management <sup>2</sup>	\$25,346
<b>Total</b>	<b>329,333</b>

Less: Golf Course Contribution (2.25%)	(\$7,410)
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<b>Total to be assessed To Baytree CDD &amp; Isles of Baytree HOA</b>	<b>\$321,923</b>
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<b>Total Number of Lots</b>	
Baytree Phase I	304
Baytree Phase II	157
Isles of Baytree	104
	<b>565</b>

Total Per Lot Assessment	\$570
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Total Expenses divided by Total Units

Adopted Amount for Isles of Baytree HOA for FY26	\$59,257
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**Notes**

**Total Utilities**

201 Baytree Drive Guardhouse	\$3,710
201 Baytree Drive Guardhouse - Water	\$780
8005 Kingswood Way - Street Lights	\$1,803
	<b>\$6,293</b>

Capital Reserve Calculation is based on the following areas:

Baytree Boulevard  
National Drive  
Kingswood Drive

Total Area of Pavement	89,711
IOB Shared Roadway Area	22,093
Fraction of Shared Roadways	24.63%

Total Projected FY26 Paving Management	\$102,907
IOB Shared Cost	\$25,346

