

# HERITAGE ISLE AT VIERA COMMUNITY DEVELOPMENT DISTRICT

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[www.heritageisleatvieracdd.org](http://www.heritageisleatvieracdd.org)

May 27, 2025

Brevard County BOCC  
Brevard County Government Center  
2725 Judge Fran Jamieson Way  
Viera, FL 32940

Attn: Budget Office

**Re: Heritage Isle at Viera Community Development District  
Proposed Fiscal Year 2025/2026 Budget**

Dear Sir/Madam:

Enclosed please find the Fiscal Year 2025/2026 budget (the "Proposed Budget") approved by the Board of Supervisors of the Heritage Isle at Viera Community Development District for the purpose of setting a hearing to consider public comment and testimony on same. The public hearing on the Proposed Budget has been scheduled for **August 26, 2025, at 10:30 am** at the **Brevard County Government Center, located at 2725 Judge Fran Jamieson Way, Viera, Florida 32940 (Florida Room).**

Transmittal of the enclosed Proposed Budget is being made for purposes of disclosure and information, in accordance with the requirement set forth in Section 190.008(b), *Florida Statutes*.

Should you have any questions, please do not hesitate to contact me at your earliest convenience.

Sincerely,

*Brian Mendes*

Brian Mendes  
District Manager

cc: Wes Haber, District Counsel  
Emmett J Williams, Jr., District Chairperson

Enclosures





Rizzetta & Company

## **Heritage Isle at Viera Community Development District**

<https://heritageisleatvieracdd.org>

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# **Proposed Budget for Fiscal Year 2025-2026**



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**Proposed Budget**  
**Heritage Isle at Viera Community Development District**  
General Fund  
Fiscal Year 2025/2026

	Chart of Accounts Classification	Annual Budget for 2024/2025	Budget for 2025/2026	Budget Increase (Decrease) vs 2024/2025
22				
23	<b>Legislative</b>			
24	Supervisor Fees	\$ 6,000	\$ 6,000	\$ -
25	<b>Financial &amp; Administrative</b>			
26	Accounting Services	\$ 22,523	\$ 22,523	\$ -
27	Administrative Services	\$ 6,717	\$ 6,717	\$ -
28	Arbitrage Rebate Calculation	\$ 1,050	\$ 1,050	\$ -
29	Assessment Roll	\$ 5,794	\$ 5,678	\$ (116)
30	Auditing Services	\$ 4,100	\$ 4,000	\$ (100)
31	Disclosure Report	\$ 2,000	\$ 2,000	\$ -
32	District Engineer	\$ 10,000	\$ 15,000	\$ 5,000
33	District Management	\$ 38,062	\$ 39,584	\$ 1,522
34	Dues, Licenses & Fees	\$ 175	\$ 175	\$ -
35	Financial & Revenue Collections	\$ 5,678	\$ 5,678	\$ -
36	Legal Advertising	\$ 3,500	\$ 3,500	\$ -
37	Miscellaneous Fees	\$ 885	\$ 1,096	\$ 211
38	Public Officials Liability Insurance	\$ 3,391	\$ 3,869	\$ 478
39	Trustees Fees	\$ 7,750	\$ 7,750	\$ -
40	Website Hosting, Maintenance & Compliance	\$ 2,738	\$ 4,100	\$ 1,362
41	<b>Legal Counsel</b>			
42	District Counsel	\$ 15,000	\$ 15,000	\$ -
43				
44	<b>Administrative Subtotal</b>	<b>\$ 135,363</b>	<b>\$ 143,720</b>	<b>\$ 8,357</b>





**Proposed Budget**  
**Heritage Isle at Viera Community Development District**  
General Fund  
Fiscal Year 2025/2026

	Chart of Accounts Classification	Annual Budget for 2024/2025	Budget for 2025/2026	Budget Increase (Decrease) vs 2024/2025
45				
46	<b>EXPENDITURES - FIELD OPERATIONS</b>			
47				
48	<b><i>Electric Utility Services</i></b>			
49	Utility - Street Lights	\$ 86,325	\$ -	\$ (86,325)
50	Utility Services	\$ 38,465	\$ 137,000	\$ 98,535
51	<b><i>Stormwater Control</i></b>			
52	Aquatic Maintenance	\$ 44,360	\$ 45,000	\$ 640
53	Fountain Service Repairs & Maintenance	\$ 6,000	\$ 10,000	\$ 4,000
54	Stormwater System Maintenance	\$ 10,000	\$ 10,000	\$ -
55	<b><i>Other Physical Environment</i></b>			
56	General Liability & Property Insurance	\$ 17,000	\$ 14,000	\$ (3,000)
57	Irrigation Repairs	\$ 65,500	\$ 65,000	\$ (500)
58	Landscape - Mulch	\$ 57,340	\$ 63,500	\$ 6,160
59	Landscape Field Services	\$ 10,200	\$ 15,000	\$ 4,800
60	Landscape Maintenance	\$ 317,448	\$ 337,000	\$ 19,552
61	Landscape Replacement Plants, Annuals, Shrubs, Trees	\$ 50,000	\$ 50,000	\$ -
62	<b><i>Road &amp; Street Facilities</i></b>			
63	Sidewalk Pressure Washing	\$ 30,000	\$ 85,000	\$ 55,000
64	Sidewalk Repair	\$ 45,000	\$ 45,000	\$ -
65	<b><i>Parks &amp; Recreation</i></b>			
66	Infrastructure Annual Inspection	\$ 15,000	\$ 10,000	\$ (5,000)
	Wildlife Service		\$ 4,500	



**Proposed Budget**  
**Heritage Isle at Viera Community Development District**  
 General Fund  
 Fiscal Year 2025/2026

	Chart of Accounts Classification	Annual Budget for 2024/2025	Budget for 2025/2026	Budget Increase (Decrease) vs 2024/2025
67	Pedestrian Bridge Maintenance	\$ 3,000	\$ -	\$ (3,000)
68	<b>Contingency</b>			
69	Miscellaneous Contingency	\$ 20,000	\$ 20,000	\$ -
70				
71	<b>Field Operations Subtotal</b>	<b>\$ 815,638</b>	<b>\$ 911,000</b>	<b>\$ 90,862</b>
72				
73	<b>TOTAL EXPENDITURES</b>	<b>\$ 951,001</b>	<b>\$ 1,054,720</b>	<b>\$ 99,219</b>
74				
75	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,500</b>
76				



**Proposed Budget**  
**Heritage Isle at Viera Community Development District**  
Reserve Fund  
Fiscal Year 2025/2026

	Chart of Accounts Classification	Annual Budget for 2024/2025	Budget for 2025/2026	Budget Increase (Decrease) vs 2024/2025
1				
2	<b>ASSESSMENT REVENUES</b>			
3				
4	<i>Special Assessments</i>			
5	Tax Roll*	\$ 244,500	\$ 178,000	\$ (66,500)
6				
7	<b>Assessment Revenue Subtotal</b>	<b>\$ 244,500</b>	<b>\$ 178,000</b>	<b>\$ (66,500)</b>
8				
9	<b>OTHER REVENUES</b>			
10				
11	<i>Interest Earnings</i>			
12	Interest Earnings	\$ -	\$ -	\$ -
13	<i>Other Miscellaneous Revenues</i>			
14	Balance Forward from Prior Year	\$ -	\$ 113,000	\$ 113,000
15				
16	<b>Other Revenue Subtotal</b>	<b>\$ -</b>	<b>\$ 113,000</b>	<b>\$ 113,000</b>
17				
18	<b>TOTAL REVENUES</b>	<b>\$ 244,500</b>	<b>\$ 291,000</b>	<b>\$ 46,500</b>
19	*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.			
20				
21	<b>EXPENDITURES</b>			
22				
23	<i>Other Physical Environment</i>			
24	Irrigation Pump Station Reserve	\$ 35,000	\$ 35,000	\$ -
25	Irrigation Repair- Controller Replacements Reserve	\$ 39,000	\$ 39,000	\$ -



**Proposed Budget**  
**Heritage Isle at Viera Community Development District**  
Reserve Fund  
Fiscal Year 2025/2026

	Chart of Accounts Classification	Annual Budget for 2024/2025	Budget for 2025/2026	Budget Increase (Decrease) vs 2024/2025
	Irrigation Repairs (Overhaul)	\$ -	\$ 55,000	\$ 55,000
26	Street Tree Replacement Reserve	\$ 15,000	\$ 15,000	\$ -
27	Tree Trimming Reserve	\$ 10,000	\$ 10,000	\$ -
28	<b>Road &amp; Street Facilities</b>			
29	Light Replacement - Utility FPL	\$ 57,500	\$ -	\$ (57,500)
30	Sidewalk Reserve	\$ 30,000	\$ 30,000	\$ -
31	<b>Parks &amp; Recreation</b>			
32	Miscellaneous Parks and Infrastructure Reserve	\$ 50,000	\$ 50,000	\$ -
33	Pedestrian Bridge Reserve	\$ 8,000	\$ 57,000	\$ 49,000
34				
35	<b>TOTAL EXPENDITURES</b>	<b>\$ 244,500</b>	<b>\$ 291,000</b>	<b>\$ 46,500</b>
36				
37	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
38				





# Heritage Isle at Viera Community Development District

## Debt Service

Fiscal Year 2025/2026

Chart of Accounts Classification	Series 2013A-1	Series 2013A-2	Series 2017	Budget for 2025/2026
<b>REVENUES</b>				
Special Assessments				
Net Special Assessments <sup>(1)</sup>	\$276,451.94	\$37,613.76	\$348,398.06	\$662,463.77
<b>TOTAL REVENUES</b>	<b>\$276,451.94</b>	<b>\$37,613.76</b>	<b>\$348,398.06</b>	<b>\$662,463.77</b>
<b>EXPENDITURES</b>				
<b>Administrative</b>				
Debt Service Obligation	\$276,451.94	\$37,613.76	\$348,398.06	\$662,463.77
<b>Administrative Subtotal</b>	<b>\$276,451.94</b>	<b>\$37,613.76</b>	<b>\$348,398.06</b>	<b>\$662,463.77</b>
<b>TOTAL EXPENDITURES</b>	<b>\$276,451.94</b>	<b>\$37,613.76</b>	<b>\$348,398.06</b>	<b>\$662,463.77</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Brevard County Collection Costs (2%) and Early Payment Discounts (4%):

6.0%

### GROSS ASSESSMENTS

**\$704,433.52**

#### Notes:

Tax Roll County Collection Costs and Early Payment discount is 6% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

<sup>(1)</sup> Maximum Annual Debt Service less Prepaid Assessments received.



**HERITAGE ISLE AT VIERA COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2025/2026 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE**

<b>2025/2026 O&amp;M Budget:</b>		<b>\$1,286,220.00</b>	<b>2024/2025 O&amp;M Budget:</b>	<b>\$1,195,501.00</b>
<b>Collection Costs:</b>	<b>2%</b>	<b>\$27,366.38</b>	<b>2025/2026 O&amp;M Budget:</b>	<b>\$1,286,220.00</b>
<b>Early Payment Discounts:</b>	<b>4%</b>	<b>\$54,732.77</b>		
<b>2025/2026 Total:</b>		<b>\$1,368,319.15</b>	<b>Total Difference:</b>	<b>\$90,719.00</b>

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2024/2025	2025/2026	\$	%
South					
Villa	Series 2013A-1/A-2 Debt Service	\$293.76	\$293.76	\$0.00	0.00%
	Operations/Maintenance	\$741.99	\$784.22	\$42.23	5.69%
	Total	\$1,035.75	\$1,077.98	\$42.23	4.08%
Duplex	Series 2013A-1/A-2 Debt Service	\$398.68	\$398.68	\$0.00	0.00%
	Operations/Maintenance	\$772.01	\$825.07	\$53.06	6.87%
	Total	\$1,170.69	\$1,223.75	\$53.06	4.53%
Single Family 50'	Series 2013A-1/A-2 Debt Service	\$482.61	\$482.61	\$0.00	0.00%
	Operations/Maintenance	\$802.04	\$865.92	\$63.88	7.96%
	Total	\$1,284.65	\$1,348.53	\$63.88	4.97%
Single Family 70'	Series 2013A-1/A-2 Debt Service	\$587.52	\$587.52	\$0.00	0.00%
	Operations/Maintenance	\$850.07	\$931.28	\$81.21	9.55%
	Total	\$1,437.59	\$1,518.80	\$81.21	5.65%
North					
Condo	Series 2017 Debt Service	\$291.54	\$291.54	\$0.00	0.00%
	Operations/Maintenance	\$741.99	\$784.22	\$42.23	5.69%
	Total	\$1,033.53	\$1,075.76	\$42.23	4.09%
Villa	Series 2017 Debt Service	\$291.54	\$291.54	\$0.00	0.00%
	Operations/Maintenance	\$741.99	\$784.22	\$42.23	5.69%
	Total	\$1,033.53	\$1,075.76	\$42.23	4.09%
Single Family 50'	Series 2017 Debt Service	\$478.96	\$478.96	\$0.00	0.00%
	Operations/Maintenance	\$802.04	\$865.92	\$63.88	7.96%
	Total	\$1,281.00	\$1,344.88	\$63.88	4.99%
Single Family 60'	Series 2017 Debt Service	\$541.44	\$541.44	\$0.00	0.00%
	Operations/Maintenance	\$826.05	\$898.60	\$72.55	8.78%
	Total	\$1,367.49	\$1,440.04	\$72.55	5.31%
Single Family 70'	Series 2017 Debt Service	\$583.09	\$583.09	\$0.00	0.00%
	Operations/Maintenance	\$850.07	\$931.28	\$81.21	9.55%
	Total	\$1,433.16	\$1,514.37	\$81.21	5.67%
Clubhouse	Operations/Maintenance	\$1,162.30	\$1,356.11	\$193.81	16.67%
	Total	\$1,162.30	\$1,356.11	\$193.81	16.67%



TOTAL STRATIFIED O&M BUDGET		2.0%	\$22,579.15	\$1,081,220.00
COLLECTION COST @				
EARLY PAYMENT DISCOUNT @		4.0%	\$46,159.30	\$1,129,857.45
TOTAL STRATIFIED O&M ASSESSMENT				
TOTAL STRATIFIED O&M BUDGET		2.0%	\$22,579.15	\$1,081,220.00
COLLECTION COST @				
EARLY PAYMENT DISCOUNT @		4.0%	\$46,159.30	\$1,129,857.45
TOTAL STRATIFIED O&M ASSESSMENT				

TOTAL STRATIFIED O&M BUDGET		2.0%	\$4,787.28	\$225,000.00
COLLECTION COST @				
EARLY PAYMENT DISCOUNT @		4.0%	\$9,574.47	\$229,381.70
TOTAL STRATIFIED O&M ASSESSMENT				

UNITS ASSESSED									
SERIES 2013A-1A-2 DEBT SERVICE <sup>(8)</sup>									
SERIES 2017 DEBT SERVICE <sup>(9)</sup>									
LOT SIZE									
O&M									
DEBT SERVICE <sup>(8)</sup>									
SERIES 2013A-1A-2									
SERIES 2017									
DEBT SERVICE <sup>(9)</sup>									
Total Community									
1607									
722									
877									
South									
Villa									
Duplex									
SF 50									
SF 70									
North									
Condo									
Villa									
SF 50									
SF 70									
Factor									
EAU									
BUDGET									
Per Unit									
Allocation of Debt Assessment									
SERIES 2013A-1A-2									
SERIES 2017									
Per Unit									
Allocation of Stratified O&M Assessment									
SERIES 2013A-1									
SERIES 2013A-2									
Per Unit									
PER LOT ANNUAL ASSESSMENT									
TOTAL O&M									
DEBT SERVICE <sup>(8)</sup>									
SERIES 2013A-1									
SERIES 2013A-2									
DEBT SERVICE <sup>(9)</sup>									
SERIES 2017									
TOTAL <sup>(10)</sup>									

LESS: Brevard County Collection Costs (7%) and Early Payment Discounts (4%).  
Net Revenue to be Collected  
\$1,081,220.00  
(\$67,237.45)  
\$1,013,982.55

\$1,081,220.00  
(\$14,881.79)  
\$1,096,101.79

<sup>(10)</sup> Reflects the number of total lots with Series 2017, Series 2013A-1 and Series 2013A-2 debt outstanding.  
<sup>(9)</sup> Annual debt service assessment per lot adopted in connection with the Series 2017, Series 2013A-1 and Series 2013A-2 bond issues. Annual assessment includes principal, interest, Brevard County collection costs and early payment discounts.  
<sup>(8)</sup> Annual debt service assessment per lot adopted in November 2025 Brevard County property tax bill. Amount shown includes all applicable county collection costs and early payment discounts (up to 4% if paid early).



## **GENERAL FUND BUDGET** **ACCOUNT CATEGORY DESCRIPTION**

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

### **REVENUES:**

**Interest Earnings:** The District may earn interest on its monies in the various operating accounts.

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

**Facilities Rentals:** The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

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### **EXPENDITURES – ADMINISTRATIVE:**

**Supervisor Fees:** The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.





**Administrative Services:** The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

**District Management:** The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

**District Engineer:** The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

**Disclosure Report:** The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

**Trustee's Fees:** The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

**Assessment Roll:** The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

**Financial & Revenue Collections:** Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

**Accounting Services:** Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.



**Auditing Services:** The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

**Arbitrage Rebate Calculation:** The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

**Public Officials Liability Insurance:** The District will incur expenditures for public officials' liability insurance for the Board and Staff.

**Legal Advertising:** The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

**Bank Fees:** The District will incur bank service charges during the year.

**Dues, Licenses & Fees:** The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

**Miscellaneous Fees:** The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

**Website Hosting, Maintenance and Email:** The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

**District Counsel:** The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

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## **EXPENDITURES - FIELD OPERATIONS:**



**Security Services and Patrols:** The District may wish to contract with a private company to provide security for the District.

**Streetlights:** The District may have expenditures relating to streetlights throughout the community. These may be restricted to main arterial roads or in some cases to all streetlights within the District's boundaries.

**Garbage - Recreation Facility:** The District will incur expenditures related to the removal of garbage and solid waste.

**Water-Sewer Utility Services:** The District will incur water/sewer utility expenditures related to district operations.

**Aquatic Maintenance:** Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

**Fountain Service Repairs & Maintenance:** The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

**General Liability Insurance:** The District will incur fees to insure items owned by the District for its general liability needs

**Property Insurance:** The District will incur fees to insure items owned by the District for its property needs

**Entry and Walls Maintenance:** The District will incur expenditures to maintain the entry monuments and the fencing.

**Landscape Maintenance:** The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

**Irrigation Maintenance:** The District will incur expenditures related to the maintenance of the irrigation systems.

**Irrigation Repairs:** The District will incur expenditures related to repairs of the irrigation systems.

**Landscape Replacement:** Expenditures related to replacement of turf, trees, shrubs etc.

**Field Services:** The District may contract for field management services to provide landscape maintenance oversight.

**Miscellaneous Fees:** The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

**Sidewalk Repair & Maintenance:** Expenses related to sidewalks located in the right of way of streets the District may own if any.



**General Liability Insurance:** The District will incur fees to insure items owned by the District for its general liability needs

**Property Insurance:** The District will incur fees to insure items owned by the District for its property needs

**Entry and Walls Maintenance:** The District will incur expenditures to maintain the entry monuments and the fencing.

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**Sidewalk Repair & Maintenance:** Expenses related to sidewalks located in the right of way of streets the District may own if any.





**Employees - Salaries:** The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

**Employees - P/R Taxes:** This is the employer's portion of employment taxes such as FICA etc.

**Employee - Workers' Comp:** Fees related to obtaining workers compensation insurance.

**Management Contract:** The District may contract with a firm to provide for the oversight of its recreation facilities.

**Maintenance & Repair:** The District may incur expenses to maintain its recreation facilities.

**Facility Supplies:** The District may have facilities that required various supplies to operate.

**Gate Maintenance & Repairs:** Any ongoing gate repairs and maintenance would be included in this line item.

**Telephone, Fax, Internet:** The District may incur telephone, fax and internet expenses related to the recreational facilities.

**Office Supplies:** The District may have an office in its facilities which require various office related supplies.

**Clubhouse - Facility Janitorial Service:** Expenses related to the cleaning of the facility and related supplies.

**Pool Service Contract:** Expenses related to the maintenance of swimming pools and other water features.

**Pool Repairs:** Expenses related to the repair of swimming pools and other water features.

**Security System Monitoring & Maintenance:** The District may wish to install a security system for the clubhouse

**Clubhouse Miscellaneous Expense:** Expenses which may not fit into a defined category in this section of the budget

**Athletic/Park Court/Field Repairs:** Expense related to any facilities such as tennis, basketball etc.

**Trail/Bike Path Maintenance:** Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.



**Special Events:** Expenses related to functions such as holiday events for the public enjoyment

**Miscellaneous Fees:** Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

**Miscellaneous Contingency:** Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

**Capital Outlay:** Monies collected and allocated for various projects as they relate to public improvements.

### **RESERVE FUND BUDGET** **ACCOUNT CATEGORY DESCRIPTION**

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

### **REVENUES:**

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Developer Contributions:** The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

### **EXPENDITURES:**

**Capital Reserve:** Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

**Capital Outlay:** Monies collected and allocated for various projects as they relate to public improvements.



**DEBT SERVICE FUND BUDGET**  
**ACCOUNT CATEGORY DESCRIPTION**

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

**REVENUES:**

**Special Assessments:** The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

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**EXPENDITURES – ADMINISTRATIVE:**

**Bank Fees:** The District may incur bank service charges during the year.

**Debt Service Obligation:** This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

