

**STATEMENT 1  
PANTHER TRACE I CDD  
PROPOSED BUDGET FY 2021  
GENERAL FUND (O&M)**

	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2020 YTD - MAR 31	FY 2021 PROPOSED	VARIANCE 2020-2021
<b>REVENUE</b>									
SPECIAL ASSESSMENTS	\$ 796,424	\$ 814,674	\$ 815,099	\$ 817,587	\$ 790,570	\$ 787,745	\$ 766,660	\$ 787,745	\$ -
INTEREST REVENUE	1,732	2,167	5,373	6,266	22,942	2,000	5,614	2,000	-
MISCELLANEOUS REVENUE	1,429	4,534	4,394	2,478	706	300	7,089	300	-
CLUBHOUSE SECURITY OFFICER FEE	-	513	245	446	852	-	-	-	-
CLUBHOUSE RENTALS	4,947	2,992	3,927	3,475	5,625	2,500	1,146	2,500	-
INSURANCE PROCEEDS	-	-	4,832	-	-	-	-	-	-
FUND BALANCE FORWARD	-	-	-	-	-	-	-	123,099	123,099
<b>TOTAL REVENUE</b>	<b>804,532</b>	<b>824,880</b>	<b>833,870</b>	<b>830,252</b>	<b>820,695</b>	<b>792,545</b>	<b>780,510</b>	<b>915,644</b>	<b>123,099</b>
<b>EXPENDITURES</b>									
<b>GENERAL ADMINISTRATIVE:</b>									
BOARD OF SUPERVISORS PAYROLL	7,705	7,400	6,400	7,000	6,400	12,000	2,739	12,000	-
PAYROLL TAXES - BOARD OF SUPERVISORS	5,402	7,391	490	536	490	919	153	919	-
PAYROLL SERVICES - BOARD OF SUPERVISORS	2,499	3,078	461	565	722	715	147	650	(65)
MANAGEMENT CONSULTING SERVICES	45,000	45,000	45,000	45,000	45,000	45,000	22,500	45,000	-
SALES TAX	-	-	-	-	-	-	-	-	-
OFFICE SUPPLIES	310	-	481	1,297	468	500	599	500	-
BANK FEES	90	-	18	301	292	200	-	200	-
MISCELLANEOUS (Postage, copies, phone)									
CHECKS	-	142	136	-	-	-	-	-	-
MAILING	-	19	39	-	-	50	-	50	-
SCHOOL SPONSORSHIP	200	200	-	200	200	200	200	200	-
OTHER MISCELLANEOUS	184	269	159	-	234	250	-	250	-
AUDITING	6,200	4,000	4,123	4,223	3,200	4,200	-	3,450	(750)
REGULATORY AND PERMIT FEES	175	175	175	175	175	175	175	175	-
LEGAL ADVERTISEMENTS	325	691	1,504	2,828	3,569	700	-	700	-
ENGINEERING SERVICES	252	779	-	503	4,480	5,000	522	5,000	-
LEGAL SERVICES	3,301	5,806	14,306	7,162	6,170	7,500	1,197	7,500	-
TECHNOLOGY SERVICES AND WEBSITE ADMIN.	-	-	261	616	1,940	200	2,016	1,650	1,450
<b>TOTAL GENERAL ADMINISTRATIVE</b>	<b>71,643</b>	<b>74,950</b>	<b>73,553</b>	<b>70,406</b>	<b>73,339</b>	<b>77,609</b>	<b>30,248</b>	<b>78,244</b>	<b>635</b>
<b>INSURANCE:</b>									
INSURANCE	13,502	13,615	13,747	13,747	13,380	15,122	19,328	14,131	(991)
<b>TOTAL INSURANCE</b>	<b>13,502</b>	<b>13,615</b>	<b>13,747</b>	<b>13,747</b>	<b>13,380</b>	<b>15,122</b>	<b>19,328</b>	<b>14,131</b>	<b>(991)</b>
<b>DEBT SERVICE ADMINISTRATION:</b>									
DISCLOSURE REPORT	1,000	1,000	1,000	1,000	1,000	1,000	-	1,000	-
ARBITRAGE REBATE	-	-	-	3,250	650	700	650	650	(50)
TRUSTEE FEES	3,976	4,337	4,337	4,337	4,337	4,770	4,373	4,041	(729)
<b>TOTAL DEBT SERVICE ADMINISTRATION</b>	<b>4,976</b>	<b>5,337</b>	<b>5,337</b>	<b>8,587</b>	<b>5,987</b>	<b>6,470</b>	<b>5,023</b>	<b>5,691</b>	<b>(779)</b>
<b>UTILITIES:</b>									
UTILITIES - ELECTRICITY	101,564	104,036	110,913	112,436	105,933	123,600	45,602	123,600	-
UTILITIES - WATER	10,650	5,719	4,778	5,574	5,557	10,000	6,004	12,000	2,000
UTILITIES - SOLID WASTE DISPOSAL	749	1,092	1,296	1,582	1,727	1,700	1,337	2,720	1,020
IMPACT FEE ASSESSMENT	-	1,946	625	625	631	650	625	650	-
<b>TOTAL UTILITIES</b>	<b>112,963</b>	<b>112,793</b>	<b>117,612</b>	<b>120,217</b>	<b>113,849</b>	<b>135,950</b>	<b>53,567</b>	<b>138,970</b>	<b>3,020</b>
<b>SECURITY:</b>									
SECURITY SYSTEM - CONTRACT	153	150	120	106	124	120	64	120	-
SECURITY PATROL	28,230	29,090	27,901	22,641	20,765	30,000	6,504	25,000	(5,000)
SECURITY - MISCELLANEOUS (EQUIPMENT REPAIRS & MAINTENANCE)	-	-	1,678	2,865	546	500	-	500	-
<b>TOTAL SECURITY</b>	<b>28,383</b>	<b>29,240</b>	<b>29,699</b>	<b>25,612</b>	<b>21,435</b>	<b>30,620</b>	<b>6,568</b>	<b>25,620</b>	<b>(5,000)</b>

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	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2020 YTD - MAR 31	FY 2021 PROPOSED	VARIANCE 2020-2021
<b>PHYSICAL ENVIRONMENT:</b>									
LAKE & POND MAINTENANCE	12,300	12,300	12,375	12,300	18,339	12,300	10,329	20,964	8,664
LAKE & POND MAINTENANCE - OTHER	-	6,495	-	4,290	985	5,500	-	5,500	-
ENTRY & WALLS MAINTENANCE	3,433	-	-	-	150	7,500	-	7,500	-
LANDSCAPE MAINTENANCE - CONTRACT	147,315	150,550	158,664	158,664	182,408	158,665	66,110	161,065	2,400
LANDSCAPE MAINTENANCE - CONSULTING	14,400	14,940	15,120	15,120	15,120	15,120	6,300	15,120	-
LANDSCAPE - MISCELLANEOUS									
LANDSCAPE REPLACEMENT (PLANTS, SOD, MULCH, FERTILIZER)	44,803	21,921	37,045	30,999	7,253	40,000	31,175	40,000	-
TREE MAINTENANCE/REMOVAL	350	4,630	5,770	6,625	1,348	5,000	931	5,000	-
WATER PERMITS	-	-	12,500	6,725	-	-	-	-	-
OTHER LANDSCAPE MISCELLANEOUS	981	-	-	3,587	561	5,000	-	5,000	-
IRRIGATION MAINTENANCE	10,828	3,037	5,100	9,368	4,393	7,500	1,830	7,500	-
IRRIGATION USAGE REPORTING	-	-	-	-	2,400	2,400	1,000	2,400	-
DECORATIVE LIGHT MAINTENANCE	627	145	-	1,170	-	1,200	150	1,200	-
PAVEMENT REPAIRS	-	130	-	-	-	1,000	-	1,000	-
PEST CONTROL	-	960	960	960	960	960	480	960	-
FIELD MANAGER CONTINGENCY	1,785	-	-	5,633	344	10,000	2,579	10,000	-
<b>TOTAL PHYSICAL ENVIRONMENT</b>	<b>236,822</b>	<b>215,108</b>	<b>247,534</b>	<b>255,441</b>	<b>234,261</b>	<b>272,145</b>	<b>120,883</b>	<b>283,209</b>	<b>11,064</b>
<b>PARKS AND RECREATION:</b>									
COMMUNICATIONS	2,845	3,054	3,167	2,864	2,463	2,500	1,478	2,640	140
CLUBHOUSE STAFF	48,495	60,362	67,227	68,053	67,984	68,000	33,278	70,103	2,103
CLUBHOUSE STAFF TAXES	-	-	5,133	5,992	5,178	5,202	2,536	5,363	161
UNEMPLOYMENT INSURANCE	-	-	1,059	-	217	1,200	231	1,200	-
CLUBHOUSE WORKMENS COMP INSURANCE	804	-	1,132	1,189	1,183	1,250	579	1,250	-
CLUBHOUSE STAFF PAYROLL FEES	-	-	2,808	2,828	2,794	3,000	1,364	3,000	-
CLUB FACILITY - INTERIOR FURNISHINGS	-	100	1,412	540	-	2,500	-	1,500	(1,000)
CLUB FACILITY MAINTENANCE	22,324	16,056	15,443	10,338	13,600	18,000	5,985	18,000	-
POOL MAINTENANCE - CONTRACT	11,100	11,100	11,100	11,100	11,100	11,200	5,250	11,200	-
POOL MAINTENANCE - OTHER	5,136	3,485	4,160	6,416	4,106	6,000	1,392	6,000	-
POOL PERMIT	-	275	275	275	275	-	-	275	-
CLUBHOUSE SUPPLIES	1,260	885	2,162	3,520	1,127	2,500	392	2,500	-
PARK FACILITY MAINTENANCE	8,089	8,691	2,551	5,807	1,274	8,000	431	4,163	(3,837)
CAPITAL IMPROVEMENTS	-	13,042	6,400	-	9,650	17,600	-	135,000	117,400
SPECIAL EVENTS	27,372	19,283	19,187	19,283	21,648	25,000	8,782	25,000	-
DECORATIVE LIGHT/ HOLIDAY	-	-	1,635	160	927	1,000	1,623	2,000	1,000
MISCELLANEOUS									
STORAGE	-	-	900	907	949	900	557	984	84
SIGNS	-	-	417	33	-	-	-	-	-
OTHER AMENITY CENTER REPAIRS & MAINTENANCE	-	-	23	13,614	131	9,601	-	6,600	(3,001)
<b>TOTAL PARKS AND RECREATION</b>	<b>127,423</b>	<b>136,333</b>	<b>146,191</b>	<b>152,919</b>	<b>144,606</b>	<b>183,728</b>	<b>63,877</b>	<b>296,778</b>	<b>113,050</b>
<b>RESERVES</b>									
CAPITAL ASSET RESERVES	-	-	-	135,885	70,900	70,900	-	73,000	2,100
<b>TOTAL RESERVES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>135,885</b>	<b>70,900</b>	<b>70,900</b>	<b>-</b>	<b>73,000</b>	<b>2,100</b>
<b>TOTAL EXPENDITURES</b>	<b>595,712</b>	<b>587,376</b>	<b>633,673</b>	<b>782,814</b>	<b>677,756</b>	<b>792,545</b>	<b>299,493</b>	<b>915,644</b>	<b>123,099</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPEND.</b>	<b>208,820</b>	<b>237,504</b>	<b>200,197</b>	<b>47,437</b>	<b>142,939</b>	<b>-</b>	<b>481,016</b>	<b>-</b>	<b>-</b>
FUND BALANCE - BEGINNING	737,613	946,433	1,183,937	1,384,134	1,431,572	1,574,510	1,645,410	1,574,510	-
INCREASE IN RESERVES FOR RENEWAL	-	-	-	-	70,900	70,900	-	73,000	2,100
DECREASE FOR FUND BALANCE FORWARD	-	-	-	-	-	-	-	(123,099)	-
<b>FUND BALANCE - ENDING</b>	<b>\$ 946,433</b>	<b>\$ 1,183,937</b>	<b>\$ 1,384,134</b>	<b>\$ 1,431,572</b>	<b>\$ 1,574,510</b>	<b>\$ 1,645,410</b>	<b>\$ 2,126,426</b>	<b>\$ 1,524,411</b>	<b>\$ -</b>

Assessment Note: Following the adoption of the general fund and debt service budgets, the District will prepare an assessment roll based on the County Property Appraiser's final list of property owners as of a certain "date of record". The District will allocate assessments to property owners as of this "date of record" and will utilize the appropriate on-roll and off-roll collection methods to collect its assessments. As a result of this process, the on-roll and off-roll assessments and related collection costs may vary from the adopted budgets.

**FUND BALANCE APPROPRIATION**

OPERATING RESERVE	\$ 228,911
RESERVE FOR RENEWAL & REPLACEMENT	431,808
ADOPTED FY 2017 INCREASE IN RESERVES	115,806
ADOPTED FY 2018 INCREASE IN RESERVES	68,800
ADOPTED FY 2019 INCREASE IN RESERVES	70,900
PROPOSED FY 2020 INCREASE IN RESERVES	73,000
UNASSIGNED FUND BALANCE	535,186
	<u>\$ 1,524,411</u>