

STATEMENT 1
UNION PARK EAST COMMUNITY DEVELOPMENT DISTRICT
FY 2022 PROPOSED BUDGET - GENERAL FUND (O&M)

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	YTD MARCH	FY 2022 PROPOSED	FY 2021- 2022
I. REVENUE								
GENERAL FUND REVENUES /(a)	\$ 81,339	\$ 154,395	\$ 204,947	\$ 376,120	\$ 613,023	\$ 600,585	\$ 732,379	\$ 119,356
DEVELOPER FUNDING			140,874	97,671	-	40,829	-	-
LOT CLOSINGS				79,437				
INTEREST		1	-	-				-
MISCELLANEOUS REVENUE				12,027		20,646		
TOTAL REVENUE	81,339	154,396	345,821	565,256	613,023	662,060	732,379	119,356

II. EXPENDITURES

GENERAL ADMINISTRATIVE

SUPERVISORS COMPENSATION	2,400	5,945	3,400	4,785	6,000	-	6,000	-
PAYROLL TAXES	240	551	260	352	459	-	459	-
PAYROLL PROCESSING	56	414	485	343	349	-	349	-
MANAGEMENT CONSULTING SERVICES	19,892	21,000	21,000	21,000	21,000	10,500	21,000	-
CONSTRUCTION ACCOUNTING SERVICES	-	9,000	9,000	9,000	2,500	1,250	2,500	-
PLANNING, COORDINATING & CONTRACT SRVCS.	-	36,000	36,000	36,000	36,000	18,000	36,000	-
ADMINISTRATIVE SERVICES	-	3,504	3,600	3,600	3,600	1,800	3,600	-
BANK FEES	36	268	139	425	300	-	300	-
MISCELLANEOUS	20	1,913	2,600	-	500	-	500	-
AUDITING SERVICES	-	2,800	2,900	2,950	3,500	-	3,500	-
TRAVEL PER DIEM	21	1,273	28	16	300	-	300	-
INSURANCE	-	10,000	4,329	27,118	28,728	12,554	31,588	2,860
REGULATORY AND PERMIT FEES	150	175	5,175	175	175	175	175	-
LEGAL ADVERTISEMENTS	5,151	985	1,773	3,750	2,000	280	2,000	-
ENGINEERING SERVICES	3,446	8,555	4,575	2,624	4,000	1,304	4,000	-
LEGAL SERVICES	11,463	7,493	5,009	18,227	7,500	4,951	7,500	-
PERFORMANCE & WARRANTY BOND PREMIUM	-	-	-	-	-	-	-	-
WEBSITE HOSTING	777	738	2,805	678	1,650	2,015	1,650	-
ADMINISTRATIVE CONTINGENCY	-	1,450	1,045	150	-	-	-	-
TOTAL GENERAL ADMINISTRATIVE	43,652	112,064	104,122	131,191	118,561	52,828	121,421	2,860

No O&M Assessments will be charged to the Developer for non-platted lots. Developer is only to fund based on actual expenditures on an as needed basis only

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	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	YTD MARCH	FY 2022 PROPOSED	FY 2021- 2022
DEBT ADMINISTRATION:								
DISSEMINATION AGENT	-	-	900	6,500	6,500	6,500	6,500	-
TRUSTEE FEES	-	9,105	6,411	10,721	13,415	-	10,723	(2,692)
ARBITRAGE	-	650	650	650	1,500	-	1,500	-
TOTAL DEBT ADMINISTRATION	-	9,755	7,961	17,871	21,415	6,500	18,723	(2,692)

PHYSICAL ENVIRONMENT EXPENDITURES								
SECURITY					-		-	-
COMPREHENSIVE FIELD TECH SERVICES	34,100	-	5,845	10,020	10,020	6,258	15,000	4,980
FIELD TRAVEL	-	336	-	-	-	-	-	-
STREETPOLE LIGHTING - whatever for 7B carry over to 7F	-	-	-	27,716	77,280	528	86,400	9,120
ELECTRICITY (IRRIGATION & POND PUMPS)	-	252	10,633	35,508	31,500	34,013	31,500	-
LANDSCAPING MAINTENANCE	-	36,995	134,740	149,554	161,528	88,652	181,528	20,000
LANDSCAPING MAINTENANCE - Phases 7 & 8	-	-	-	-	40,272	-	40,272	-
IRRIGATION MAINTENANCE	-	550	1,770	10,098	5,000	6,700	10,000	5,000
POND MAINTENANCE	-	4,200	25,200	27,046	25,200	12,600	10,000	(15,200)
FOUNTAIN MAINTENANCE	-	-	-	-	3,400	-	15,000	11,600
PET WASTE REMOVAL	-	-	-	2,100	5,340	1,800	5,340	-
RUST CONTROL	-	-	-	-	-	-	18,000	18,000
PHYSICAL ENVIRONMENT CONTINGENCY	-	11,373	1,702	325	31,600	19,702	31,600	-
TOTAL PHYSICAL ENVIRONMENT EXPENDITURES	34,100	53,706	179,890	262,367	391,140	170,253	444,640	53,500

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AMENITY CENTER OPERATIONS								
POOL SERVICE CONTRACT	-	-	-	15,600	15,600	7,800	18,600	3,000
POOL MAINTENANCE & REPAIRS	-	-	-	870	2,500	-	2,500	-
POOL PERMIT	-	-	-	585	275	-	275	-
AMENITY MANAGEMENT	-	-	-	5,417	5,000	1,250	7,000	2,000
AMENITY CENTER CLEANING & MAINTENANCE	-	-	2,854	18,918	13,412	4,626	15,500	2,088
AMENITY CENTER INTERNET	-	-	-	2,682	3,000	1,661	3,000	-
AMENITY CENTER ELECTRICITY	-	-	348	-	9,420	-	9,420	-
AMENITY CENTER WATER	-	-	-	-	8,000	-	8,000	-
AMENITY CENTER PEST CONTROL	-	-	-	-	1,800	-	500	(1,300)
AMENITY CENTER RUST REMOVAL	-	-	-	739	-	-	-	-
REFUSE SERVICE	-	-	-	1,292	2,000	564	2,000	-
LANDSCAPE MAINTENANCE - INFILL	-	-	608	-	4,000	-	4,000	-
SECURITY MONITORING	-	-	-	7,345	5,400	24,969	57,800	52,400
COMMUNITY EVENTS & DECORATIONS	-	-	-	4,858	7,500	7,500	15,000	7,500
MISC AMENITY CENTER REPAIRS	-	-	8,682	1,176	4,000	2,221	4,000	-
TOTAL AMENITY CENTER OPERATIONS	-	-	12,492	59,483	81,907	50,591	147,595	65,688
OTHER INCOME/EXPENSE								
UNBUDGETED EXPENDITURES	-	-	-	-	-	33,854		-
TOTAL OTHER INCOME/EXPENSE	-	-	-	-	-	33,854		-
CAPITAL IMPROVEMENTS	-	-	-	66,973	-	-		
TOTAL EXPENDITURES	77,752	175,526	304,465	537,884	613,023	314,026	732,379	119,356
III EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	3,587	(21,130)	41,356	27,373	-	348,034	-	-
FUND BALANCE - BEGINNING	-	3,587	(17,543)	23,813	51,185	51,185	51,185	-
FUND BALANCE - ENDING	\$ 3,587	\$ (17,543)	\$ 23,813	\$ 51,185	\$ 51,185	\$ 399,220	\$ 51,185	\$ -

Footnote:

(a) Revenue collections from County tax collector and/or budget funding agreement only as needed based on actuals. Draws upon budget funding agreement can only be based on actual expenditures.

(b) No OP&M assessments will be charged to the developer for non-platted lots. Developer is only to fund base don actual expenditures on an as needed basis only

**STATEMENT 2
UNION PARK EAST CDD
FY 2022 PROPOSED
GENERAL FUND (O&M) ASSESSMENT ALLOCATION**

1. ERU Assignment, Ranking and Calculation /(a)

Lot Width	Units	ERU	Total ERU	% ERU
TH	280	0.47	131.60	19.39%
40'	174	0.80	139.20	20.51%
50'	306	1.00	306.00	45.08%
60'	85	1.20	102.00	15.03%
Total	845		678.80	100.00%

2. O&M Assessment Requirement ("AR")

AR = TOTAL EXPENDITURES - NET:	\$ 732,379	/(b)
Plus: Early Payment Discount (4.0%)	\$ 31,165	
Plus: County Collection Charges (2.0%)	\$ 15,583	
Total Expenditures - GROSS	\$ 779,127	[A]
Total ERU:	678.80	[B]
Total AR / ERU - GROSS (as if all On-Roll):	\$1,147.80	[A] / [B]
Total AR / ERU - NET:	\$1,078.93	

3. Proposed FY 2022 Allocation of AR (as if all On-Roll) /(a)

Lot Width	Units	ERU	Net Assmt/Unit	Total Net Assmt	Gross Assmt/Unit	Total Gross Assmt
TH	280	0.47	\$507	\$141,988	\$539	\$151,050
40'	174	0.80	\$863	\$150,188	\$918	\$159,774
50'	306	1.00	\$1,079	\$330,153	\$1,148	\$351,227
60'	85	1.20	\$1,295	\$110,051	\$1,377	\$117,076
Total	845			\$732,380		\$779,127

4. Adopted FY 2021 Allocation of AR (as if all On-Roll) /(a)

Lot Width	Units	ERU	Net Assmt/Unit	Gross Assmt/Unit	Total Gross Assmt
TH	178	0.47	\$457	\$486	\$86,484
40'	174	0.80	\$777	\$827	\$143,898
50'	306	1.00	\$972	\$1,034	\$316,328
60'	85	1.20	\$1,166	\$1,241	\$105,443
Total	723				\$652,152

No O&M Assessments will be charged to the Developer for non-platted lots. Developer is only to fund based on actual expenditures on an as needed basis only

**STATEMENT 3
UNION PARK EAST
FY 2021 CONTRACT SUMMARY**

FINANCIAL STATEMENT CATEGORY	SERVICE PROVIDER (VENDOR)	ANNUAL AMOUNT OF CONTRACT	PO #	COMMENTS (SCOPE OF SERVICE)	SERVICE PROVIDED	CONTRACT AGREEMENT YES/NO	PAYMENT SCHEDULE
ADMINISTRATIVE:							
SUPERVISORS COMPENSATION	NA	6,000		Estimated 5 Supervisors to be in attendance for 6 meetings. Chapter 190 of the Florida Statute allows for \$200 per meeting	NA	91640.5486	MONTHLY
PAYROLL TAXES	NA	459		Payroll taxes for Supervisor Compensation; 7.65% of total payroll	NA	NA	MONTHLY
PAYROLL PROCESSING	NA	349		Approximately \$54 per payroll and 1x yearly fee of \$25	NA	NA	MONTHLY
MANAGEMENT CONSULTING SRVS	DPPFG	21,000		The District receives Management & Accounting services as part of the agreement	DISTRICT MGMT.	YES	MONTHLY
CONSTRUCTION ACCOUNTING	NA	2,500		Construction Accounting Service for 2019 Debt Issuance	COORDINATE SVCS	NA	MONTHLY
PLANNING, COORDINATING & CONTRACT SERVICES	DPPFG	36,000		Governmental agency coordination, construction & maintenance contract administration, technical and engineering support services associated with maintenance & construction of District infrastructure		YES	MONTHLY
ADMINISTRATIVE SERVICES	DPPFG	3,600		The District receives administrative services as part of the agreement	OFFICE EXPENSES	YES	MONTHLY
BANK FEES	BANK UNITED	300		Bank fees associated with maintaining the District's bank accounts			AS NEEDED
MISCELLANEOUS	NA	500		Miscellaneous as needed for General Administrative expenditures that are not appropriated in any other line items		NA	AS NEEDED
AUDITING	DMHB	3,500		State law requires the District to undertake an annual independent audit. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter. The District will need to go out for RFP for FY20 audit (done in FY21)	ANNUAL AUDIT	YES	ANNUALLY
TRAVEL PER DIEM	NA	300		Reimbursement to Board Supervisors for travel to District Meetings	NA	NA	AS NEEDED
INSURANCE (LIABILITY, PROPERTY, CASUALTY, BRIDGE)	EGIS	31,588		Annual, for general liability, property and officer and director insurance. Insurance was impacted by the addition of assets in FY 20. The amount for March does not include monthly payments of \$2,174.24 for 5 additional payments	INSURANCE	YES	ANNUALLY
REGULATORY & PERMIT FEES		175		The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity		YES	ANNUALLY
LEGAL ADVERTISEMENTS	TAMPA PUBLISHING	2,000		The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.	LEGAL ADS	YES	AS NEEDED
ENGINEERING SERVICES	HAMILTON ENGINEERING	4,000		Provides general engineering services to District, i.e. attendance & preparation for monthly board meetings and other specifically requested assignments	DISTRICT ENGINEER	YES	AS NEEDED
LEGAL SERVICES	STRALEY & ROBIN	7,500		Provides general legal services, review of contracts, agreements and other research assigned and directed by the Board and District Manager	DISTRICT ATTORNEY	YES	AS NEEDED
PERFORMANCE & WARRANTY BOND PREMIUM		-			PERFORMANCE BONDS	NA	ANNUALLY

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WEBSITE HOSTING	Campus Suite	1,650		ADA compliance of website and the remediation of 750 pages of documents. An additional \$250 for unknowns and \$500 to DPFPG for mitigation remediation	WEBSITE	YES	MONTHLY
ADMINISTRATIVE CONTINGENCY		-		As needed.			ANNUALLY
DEBT ADMINISTRATION:							
DISSEMINATION AGENT	Lerner Reporting	6,500		Dissemination to facilitate District compliance with Securities & Exchange Commission continuing disclosure			ANNUAL
TRUSTEE FEES	US Bank	10,723		Confirmed amount with Trustee to maintain the District's bond funds that are on deposit (2017 A-1 & A-2, 2019 A-1 & A-2)			ANNUAL
ARBITRAGE	LLS Tax Solutions	1,500		The District is required to calculate interest earned from bond proceeds each year pursuant to the Internal Revenue Code for Series 2017 and Series 2019			
PHYSICAL ENVIRONMENT:							
COMPREHENSIVE FIELD TECH SERVICES		10,020		Directs day to day operations of the District and oversees Field Tech Services. Schedule vendors and inspect their work, interact with new homeowners, coordinate general security hardware, manage RFP Process for ongoing maintenance and repairs, prepare monthly written reports to the Board, including estimated reimbursements for CDD business mileage driven by Field Service Tech.			MONTHLY
FIELD SERVICE TRAVEL		-					
STREETPOLE LIGHTING		86,400		Collector road, 6A,6D & E, 8A, D, 7A,B,C,D,E. All in by years end. 131 lights at \$40/mo. Adding 30 lights in 8B & C. Add an additional 19 lights for 7F	180.00		MONTHLY
ELECTRICITY		31,500		Estimate electricity for 8 meters added throughout the year. Average actual expenditure is about \$1750 monthly. The YTD includes past due amounts. Prior bills were being sent to the same address on Oldwoods. The billing address problem has now been resolved. Above actual to ensure cover additions.			MONTHLY
LANDSCAPING MAINTENANCE		181,528	OM-UPE -003	Maintenance and along subdivision roads from Oldwood to Bridge. Costs for amenity center (\$41,300). Costs part of Oldwood extension, interior common area including pond mowing, and mulch. Does not include phase 7&8. Brightview base maangement - \$11,372.75 mo. Also includes park			MONTHLY
LANDSCAPE MAINTENANCE FOR PHASES 7 & 8	Brightview	40,272		Union Park East Phases 7 & 8 . Contract dated 04/23/2020			
IRRIGATION MAINTENANCE		10,000		Irrigation Maintenance			Monthly
POND MAINTENANCE		10,000	OM-UPE-004	Pond maintenance & reporting (weed management, algae control, etc.) 24 waterways twice monthly. All ponds are completed and functional.			RANDOM
FOUNTAIN MAINTENANCE	FLORIDA FOUNTAINS	15,000	OM-UE-DPFG-022	Fountain cleaning \$175/qtr per fountain plus est \$1,000 repairs per fountain - 2 fountains			
PET WASTE REMOVAL	POOP 911. UP-005	5,340		Pet Waste Services	5340		
COMMUNITY EVENTS & DECORATIONS	Artemis	15,000		For holiday lighting/decorations	0		

**STATEMENT 3
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FY 2021 CONTRACT SUMMARY**

FINANCIAL STATEMENT CATEGORY	SERVICE PROVIDER (VENDOR)	ANNUAL AMOUNT OF CONTRACT	PO #	COMMENTS (SCOPE OF SERVICE)	SERVICE PROVIDED	CONTRACT AGREEMENT YES/NO	PAYMENT SCHEDULE
RUST CONTROL	SUNCOAST RUST	18,000	PROPOSAL	Provides rust inhibitor and will perform the cleaning of rust from areas such as common grounds and entrances.			MONTHLY
PHYSICAL ENVIRONMENT CONTINGENCY		31,600		Misc contingency \$10,000; Security \$21,600 - \$40/hr 540 hrs for the year - community complaining about breakins and speeding			
AMENITY CENTER OPERATIONS:							
POOL SERVICE CONTRACT	SUNCOAST POOL SERVICES	18,600	OM-UE-DPFG-010	Clean pool 6x weekly. Includes chemicals. \$15,600 yearly	35880		Monthly
POOL MAINTENANCE & REPAIRS	SUNCOAST POOL SERVICES	2,500		Miscellaneous repairs and maintenance as needed (estimate)	3000		Monthly
POOL PERMIT		275		Statutory Requirement, annual	275		
AMENITY MANAGEMENT		7,000		Track & handle facility access keys, coordination of janitorial services, track & coordinate facility rental activities, and implement general operation rules for the amenity	5000		
AMENITY CENTER CLEANING & MAINTENANCE	OPEN WORKS	15,500	OM-UE-DPFG-038	Community clubhouse & restrooms 5 days weekly /yearly 6,612 + consumables (est \$150/mo). Pressure clean 1 per month \$250. Plus \$250 per cleaning after events (est 8 events)	22800		
AMENITY CENTER INTERNET	BRIGHTHOUSE	3,000		Internet for amenity center entry system. \$250/mo	2100		
AMENITY CENTER ELECTRICITY	TECO	9,420		Estimated \$785/mo.	26400		
AMENITY CENTER WATER	PASCO COUNTY	8,000		Estimated 8,000 yearly.	26000		
AMENITY CENTER PEST CONTROL	Earth Tech	500		Earth tech service \$150 monthly	636		
AMENITY CENTER RUST REMOVAL		-			6000		
REFUSE SERVICE		2,000		Estimated from Waste Management	2000		
LANDSCAPE MAINTENANCE - INFILL		4,000		4K estimated for infill planting	10000		
SECURITY MONITORING	CIS Tech	57,800	OM-UE-DPFG-024	Security Monitoring \			
MISC AMENITY CENTER REPAIRS		4,000		Gym equipment repair or replace, maintenance (2K estimate based on conversations w/ service company); \$2K est for electrical and plumbing, other	0		
OTHER INCOME							
CAPITAL IMPROVEMENTS		-					

**STATEMENT 4
UNION PARK EAST CDD
FY 2021-2022 PROPOSED BUDGET
DEBT SERVICE SCHEDULES**

	SERIES 2017A-1	SERIES 2019A-1	SERIES 2019A-2	TOTAL FY22 BUDGET
REVENUE				
SPECIAL ASSESSMENTS - ON-ROLL - GROSS	\$ 440,931	\$ 367,646	\$ 80,152	\$ 888,729
SPECIAL ASSESSMENTS - OFF-ROLL - NET				
LESS: EARLY PAYMENT DISCOUNT (4%)	(17,637)	(14,706)	(3,206)	(35,549)
TOTAL REVENUE	423,294	352,940	76,946	853,180
EXPENDITURES				
COUNTY - ASSESSMENT COLLECTION FEES (2%)	8,819	7,353	1,603	17,775
INTEREST EXPENSE				
05/01/22	153,313	126,034	28,875	308,222
11/01/22	153,313	126,034	28,481	307,828
PRINCIPAL RETIREMENT				
05/01/22	-	-	15,000	15,000
11/01/22	105,000	90,000	-	195,000
TOTAL EXPENDITURES	420,444	349,422	73,959	843,825
EXCESS OF REVENUE OVER (UNDER) EXPEND.	2,850	3,519	2,987	9,356
FUND BALANCE - ENDING	\$ 2,850	\$ 3,519	\$ 2,987	\$ 9,356

Table 1. Series 2017A-1 Allocation of Maximum Annual Debt Service (GROSS MADS)

LOT WIDTH	LOTS	ERU	Total ERU	% ERU	TOTAL ASSMTS	ASSMT / LOT
TH	178	0.47	83.7	21.9%	\$96,349	\$541
40'	71	0.80	56.8	14.8%	\$65,415	\$921
50'	186	1.00	186.0	48.6%	\$214,212	\$1,152
60'	47	1.20	56.4	14.7%	\$64,955	\$1,382
TOTAL	482		382.9	100.0%	\$440,931	

Table 2. Series 2019A-1 Allocation of Maximum Annual Debt Service (GROSS MADS)

LOT WIDTH	LOTS	ERU	Total ERU	% ERU	TOTAL ASSMTS	ASSMT / LOT
TH	102	0.44	45.1	16.6%	\$61,134	\$599
40'	103	0.80	82.4	30.4%	\$111,656	\$1,084
50'	103	1.00	103.0	38.0%	\$139,570	\$1,355
60'	34	1.20	40.8	15.0%	\$55,286	\$1,626
TOTAL	342		271.3		\$367,646	

Table 3. Series 2019A-2 Allocation of Maximum Annual Debt Service (GROSS MADS)

LOT WIDTH	LOTS	ERU	Total ERU	% ERU	TOTAL ASSMTS	ASSMT / LOT
TH	102	0.44	45.1	16.6%	\$1,302	\$13
40'	89	0.80	71.2	26.2%	\$51,222	\$576
50'	87	1.00	87.0	32.1%	\$26,470	\$304
60'	34	1.20	40.8	15.0%	\$1,157	\$34
TOTAL	312		244.1		\$80,152	