

BRIGHTON LAKES

Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2018

Version 1.2 - Adopted Budget:

(Adopted on 7/13/17)

Prepared by:



BRIGHTON LAKES

Community Development District

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Brighton Lakes
Community Development District

Budget Overview
Fiscal Year 2018

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	BUDGET FY 2017	THRU MAY	JUN - SEP-2017	PROJECTED FY 2017	BUDGET FY 2018
REVENUES						
Interest - Investments	\$ 4,644	\$ 1,000	\$ 3,446	\$ 1,723	\$ 5,169	\$ 5,000
Room Rentals	71	100	70	30	100	100
Interest - Tax Collector	42	-	37	-	37	-
Special Assmnts- Tax Collector	837,154	837,154	811,334	25,820	837,154	837,154
Special Assmnts- Discounts	(28,406)	(33,486)	(29,731)	-	(29,731)	(33,486)
Other Miscellaneous Revenues	650	-	4,227	-	4,227	-
Gate Bar Code/Remotes	139	100	3,597	-	3,597	100
Access Cards	1,444	1,000	238	762	1,000	1,000
TOTAL REVENUES	815,738	805,868	793,218	28,335	821,553	809,868
EXPENDITURES						
<i>Administrative</i>						
P/R-Board of Supervisors	8,000	6,000	3,800	1,000	4,800	6,000
FICA Taxes	612	459	291	77	368	459
ProfServ-Arbitrage Rebate	-	600	-	600	600	600
ProfServ-Dissemination Agent	1,000	1,000	-	1,000	1,000	1,000
ProfServ-Engineering	4,301	1,500	2,420	1,210	3,630	1,500
ProfServ-Legal Services	11,176	12,000	7,991	4,009	12,000	12,000
ProfServ-Mgmt Consulting Serv	46,906	46,906	31,271	15,635	46,906	48,313
ProfServ-Property Appraiser	316	751	305	-	305	751
ProfServ-Special Assessment	5,000	5,000	3,333	1,667	5,000	5,150
ProfServ-Trustee Fees	7,435	8,450	7,125	2,700	9,825	8,450
Auditing Services	4,750	5,500	3,800	-	3,800	4,046
Communication - Telephone	4,358	4,000	3,276	1,638	4,914	5,000
Postage and Freight	833	500	936	468	1,404	500
Insurance - General Liability	11,308	9,802	7,196	-	7,196	7,916
Printing and Binding	3,086	4,000	4,318	2,159	6,477	4,000
Legal Advertising	369	800	56	744	800	800
Miscellaneous Services	2,274	2,600	1,215	1,385	2,600	2,600
Misc-Assessmnt Collection Cost	11,952	16,743	15,632	516	16,148	16,743
Office Supplies	191	350	1,387	694	2,081	350
Annual District Filing Fee	175	175	175	-	175	175
Total Administrative	124,042	127,136	94,527	35,501	130,028	126,353
<i>Field</i>						
ProfServ-Field Management	30,000	30,000	20,000	10,000	30,000	75,900
ProfServ-Field Temp Labor	41,546	45,000	28,282	16,718	45,000	-
Contracts-Landscape	159,764	159,284	106,190	53,094	159,284	159,284
Electricity - General	65,604	65,000	42,383	21,192	63,575	65,000
Utility - Water & Sewer	3,720	4,000	2,186	1,093	3,279	4,000
R&M-Common Area	31,403	15,000	7,711	7,289	15,000	15,000
R&M-Irrigation	-	10,000	5,073	2,537	7,610	5,000

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	BUDGET FY 2017	THRU MAY	JUN - SEP-2017	PROJECTED FY 2017	BUDGET FY 2018
R&M-Lake	22,428	22,428	14,952	7,476	22,428	22,428
Misc-Contingency	14,369	18,068	8,314	4,157	12,471	15,000
Capital Reserve	-	90,000	-	-	-	90,000
Total Field	368,834	458,780	235,091	123,555	358,646	451,612
Gatehouse						
Contracts-Security System	103,041	105,000	40,074	28,072	68,146	84,216
Miscellaneous Services	18,001	18,000	5,855	12,145	18,000	16,935
Capital Outlay	-	-	91,425	-	91,425	-
Total Gatehouse	121,042	123,000	137,354	40,217	177,571	101,151
Road and Street Facilities						
R&M-Roads & Alleyways	17,744	1,000	3,345	-	3,345	1,000
R&M-Signage	5,027	1,200	292	908	1,200	1,200
Total Road and Street Facilities	22,771	2,200	3,637	908	4,545	2,200
Community Center						
Contracts-Security Services			19,279	13,000	32,279	33,800
R&M-Clubhouse	6,730	14,752	9,759	4,993	14,752	14,752
R&M-Pools	35,314	30,000	24,207	12,104	36,311	35,000
Miscellaneous Services	3,747	10,000	184	4,816	5,000	5,000
Capital Reserve	-	40,000	-	-	-	40,000
Total Community Center	45,791	94,752	53,429	34,913	88,342	128,552
TOTAL EXPENDITURES	682,480	805,868	524,038	235,094	759,132	809,868.00
Excess (deficiency) of revenues						
Over (under) expenditures	133,258	-	269,180	(206,759)	62,421	-
Net change in fund balance	133,258	-	269,180	(206,759)	62,421	-
FUND BALANCE, BEGINNING	848,333	981,591	981,591	-	981,591	1,044,012
FUND BALANCE, ENDING	\$ 981,591	\$ 981,591	\$ 1,250,771	\$ (206,759)	\$ 1,044,012	\$ 1,044,012

Budget Narrative
Fiscal Year 2018**REVENUES****Interest - Investments**

The District earns interest income on their operating and investment accounts.

Room Rental

This revenue is from the rental of rooms at the clubhouse/recreation center.

Special Assessments - Tax Collector

The District will levy a non-ad valorem assessment on all of the assessable property within the District in order to pay for the operating expenditures during the fiscal year.

Special Assessments - Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

Gate Bar code/Remotes

This revenue is from the sale of controlled access gate decals.

Access Cards

Revenue from the clubhouse access keys.

EXPENDITURES**Administrative****P/R - Board of Supervisors**

The Florida Statutes allow for each Board member to receive \$200 per meeting, not to exceed \$4,800 paid to each Supervisor for the time devoted to District business and meetings. It is anticipated that there will be six meetings per year with all five Supervisors receiving compensation.

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.

Professional Services - Arbitrage Rebate

The District has contracted with an independent professional firm to annually calculate the arbitrage rebate liability on its bonds.

Budget Narrative
Fiscal Year 2018**EXPENDITURES – Administrative (continued)****Professional Services - Dissemination Agent**

The District's bond indenture requires special annual reports on the District's development activity. The District has contracted with Disclosure Services, LLC to provide these reports.

Professional Services - Engineering

The District's engineer provides general engineering services to the District, i.e. attendance and preparation for board meetings, review of invoices, and other specifically requested assignments.

Professional Services - Legal Services

The District's Attorney provides general legal services to the District, i.e., attendance and preparation for board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Professional Services - Management Consulting Services

The District has contracted with Severn Trent Services to provide management, accounting, and recording secretary services. These services include, but are not limited to, advertising, recording and transcribing of Board meetings, administrative services, budget preparation, financial reporting, and assisting with annual audits.

Professional Services - Property Appraiser

The Property Appraiser provides the District with a listing of the legal description of each property parcel within the District boundaries, and the names and addresses of the owners of such property. The District reimburses the Property Appraiser for necessary administrative costs incurred to provide this service. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The budget costs are based on \$1 per parcel.

Professional Services - Special Assessment

The District has contracted with Severn Trent Services to prepare the District's Special Assessment Roll.

Professional Services - Trustee Fees

The District pays US Bank an annual fee for trustee services on the Series 2007 and 2015 Special Assessment Bonds. The budgeted amount for the fiscal year is based on standard fees charged plus any out-of-pocket expenses.

Auditing Services

The District is required by Florida Statutes to have an independent audit of its financial records on an annual basis. The fees are based on prior year's actuals plus contingency.

Communication - Telephone

The District telephone service charges from four Century Link accounts.

Budget Narrative
Fiscal Year 2018**EXPENDITURES – Administrative (continued)****Postage & Freight**

The District incurs charges for mailing Board meeting agenda packages, invoices to third parties, checks for vendors, and other required correspondence.

Insurance - General Liability

The District's General Liability & Public Officials Liability Insurance policy is with The Florida League of Cities, Inc. The Florida League of Cities, Inc. specializes in providing insurance coverage to governmental agencies.

Printing & Binding

The District incurs charges for printing and binding agenda packages and printing computerized checks, correspondence, stationery, envelopes, and other printed material.

Legal Advertising

Board meetings and other services are required to be advertised, such as public bidding advertisements, assessment resolutions, meeting notices, and any other advertising that may be required.

Miscellaneous - Services

Bank charges and any other miscellaneous expenditures that may be incurred during the year.

Misc - Assessment Collection Costs

The District reimburses the Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs is based on a maximum of 2% of the anticipated assessment collections.

Office Supplies

The District incurs charges for supplies that need to be purchased during the fiscal year, including copier and printer toner cartridges, paper, file folders, binders, pens, paper clips, and other such office supplies.

Annual District Filing Fee

The District is required to pay an annual fee to the Department of Economic Opportunity for \$175. This is the only anticipated expenditure for this category.

Budget Narrative
Fiscal Year 2018**EXPENDITURES – Field****Professional Services - Field Management****\$ 30,900**

Includes payroll and overhead costs associated with the services being provided under a management consulting contract with Severn Trent Services. This includes employees utilized in the field.

Professional Services - Field Temp Labor**\$ 45,000**

Costs for recreation center employee and other miscellaneous field workers needed on a part time basis.

Contracts - Landscape**\$ 159,284****Electricity - General****\$ 65,000**

Electricity for accounts with Kissimmee Utility Authority for street lighting, front entry features, fountains and irrigation well.

Utility – Water & Sewer**\$ 4,000**

Expense for accounts with TOHO for water and sewer.

R&M - Common Area**\$ 15,000**

This category is for any items related to maintenance of common areas that are not covered in other field services line items.

R&M - Irrigation**\$ 5,000**

This category is for any items related to maintenance of irrigation areas that are not covered in other field services line items.

R&M - Lake**\$ 22,428**

Scheduled maintenance consists of monthly inspections and treatment of lakes. Herbiciding will consist of chemical treatments. Algae control will include hand removal and chemical treatments.

Misc - Contingency**\$ 15,000**

This represents any additional unanticipated expenditures that are incurred during the year that may not have been provided for in the other budget categories.

Capital Reserve**\$ 90,000**

These are funds set aside for replacement of capital items in the District.

Budget Narrative
Fiscal Year 2018**EXPENDITURES- Gatehouse**

Contracts - Security System **\$ 84,216**
Envera Security System.

Miscellaneous Services **\$ 16,935**
This category is for any items related to maintenance of the gatehouse that are not covered in other budget line items.

EXPENDITURES- Road and Street Facilities

R&M - Roads & Alleyways **\$ 1,000**

Scheduled maintenance consists of cleaning, repair and replacement. Significant replacements in excess of \$500 are funded through the maintenance reserves.

R&M - Signage **\$ 1,200**
Scheduled maintenance consists of cleaning, repair and replacement. Significant replacements in excess of \$500 are funded through the maintenance reserves.

EXPENDITURES- Community Center

Contracts - Security Services
Keep Safe Pool Security **\$ 33,800**

R&M - Clubhouse **\$ 14,752**
 Contract (*Exercise Systems*)-maintain fitness equipment \$ 1,391
 Contingency repair to equipment \$ 11,059
 Contract (*Bright House*) - Cable Services \$ 1,750
 Contract (*Terminix*) - Termite/Pest Control \$ 552

R&M - Pools **\$ 35,000**
Scheduled maintenance includes regular cleaning of the pool, purchase of chemicals, and filtration.

R&M - Miscellaneous Services **\$ 5,000**
This category is for any items related to maintenance of the park and recreation area that are not covered in other budget line items.

Capital Reserve **\$ 40,000**
Includes a specific amount of funds allocated annually for future replacement of capital infrastructure.

BRIGHTON LAKES

Community Development District

Exhibit "A" Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2018	\$ 1,044,012
Net Change in Fund Balance - Fiscal Year 2018	-
Reserves - Fiscal Year 2018 Additions	130,000
Total Funds Available (Estimated) - 9/30/2018	1,174,012

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	169,967 ⁽¹⁾
Landscape	100,967
Recreation Facilities	61,017
Roadways	350,094
FY 2018 Reserves	130,000
Subtotal	<u>812,045</u>
Total Allocation of Available Funds	812,045

Total Unassigned (undesignated) Cash	<u>\$ 361,967</u>
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Notes

(1) Represents approximately 3 months of operating expenditures

Brighton Lakes
Community Development District

Debt Service Budgets
Fiscal Year 2018

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL THRU MAY	PROJECTED JUN - SEP-2017	TOTAL PROJECTED FY 2017	ANNUAL BUDGET FY 2018
REVENUES						
Interest - Investments	\$ 108	\$ 50	\$ 122	\$ 61	\$ 183	\$ 50
Special Assmnts- Tax Collector	255,524	255,524	247,643	7,881	255,524	255,524
Special Assmnts- Discounts	(8,670)	(10,221)	(9,075)	-	(9,075)	(10,221)
TOTAL REVENUES	246,962	245,353	238,690	7,942	246,632	245,353
EXPENDITURES						
<i>Administrative</i>						
Misc-Assessmnt Collection Cost	3,648	5,110	4,771	158	4,929	5,110
Total Administrative	3,648	5,110	4,771	158	4,929	5,110
<i>Debt Service</i>						
Principal Debt Retirement	100,000	100,000	105,000	-	105,000	110,000
Interest Expense	139,750	134,500	134,000	-	134,000	129,250
Total Debt Service	239,750	234,500	239,000	-	239,000	239,250
TOTAL EXPENDITURES	243,398	239,610	243,771	158	243,929	244,360
Excess (deficiency) of revenues Over (under) expenditures	3,564	5,743	(5,081)	7,784	2,703	993
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	5,743	-	-	-	993
TOTAL OTHER SOURCES (USES)	-	5,743	-	-	-	993
Net change in fund balance	3,564	5,743	(5,081)	7,784	2,703	993
FUND BALANCE, BEGINNING	112,983	116,547	116,547	-	116,547	119,250
FUND BALANCE, ENDING	\$ 116,547	\$ 122,290	\$ 111,466	\$ 7,784	\$ 119,250	\$ 120,243

AMORTIZATION SCHEDULE

SPECIAL ASSESSMENT REVENUE REFUNDING BONDS

DATE	PRINCIPAL	INTEREST	PRINCIPAL BALANCE	TOTAL
11/1/2017	-	64,625	2,275,000	
5/1/2018	110,000	64,625	2,275,000	\$239,250
11/1/2018	-	61,600	2,165,000	
5/1/2019	120,000	61,600	2,165,000	\$243,200
11/1/2019	-	58,300	2,045,000	
5/1/2020	125,000	58,300	2,045,000	\$241,600
11/1/2020	-	54,863	1,920,000	
5/1/2021	130,000	54,863	1,920,000	\$239,725
11/1/2021	-	51,288	1,790,000	
5/1/2022	140,000	51,288	1,790,000	\$242,575
11/1/2022	-	47,438	1,650,000	
5/1/2023	145,000	47,438	1,650,000	\$239,875
11/1/2023	-	43,269	1,505,000	
5/1/2024	150,000	43,269	1,505,000	\$236,538
11/1/2024	-	38,956	1,355,000	
5/1/2025	155,000	38,956	1,355,000	\$232,913
11/1/2025	-	34,500	1,200,000	
5/1/2026	160,000	34,500	1,200,000	\$229,000
11/1/2026	-	29,900	1,040,000	
5/1/2027	185,000	29,900	1,040,000	\$244,800
11/1/2027	-	24,581	855,000	
5/1/2028	195,000	24,581	855,000	\$244,163
11/1/2028	-	18,975	660,000	
5/1/2029	205,000	18,975	660,000	\$242,950
11/1/2029	-	13,081	455,000	
5/1/2030	220,000	13,081	455,000	\$246,163
11/1/2030	-	6,756	235,000	
5/1/2031	235,000	6,756	235,000	\$248,513
Totals	2,275,000	1,096,263		3,371,263

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL THRU MAY	PROJECTED JUN - SEP-2017	TOTAL PROJECTED FY 2017	ANNUAL BUDGET FY 2018
REVENUES						
Interest - Investments	\$ 8	\$ 50	\$ 249	\$ 125	\$ 374	\$ 50
Special Assmnts- Tax Collector	53,910	210,541	204,048	6,493	210,541	210,541
Special Assmnts- Discounts	(590)	(8,422)	(7,477)	-	(7,477)	(8,422)
TOTAL REVENUES	53,328	202,169	196,820	6,618	203,438	202,169
EXPENDITURES						
<i>Administrative</i>						
Misc-Assessmnt Collection Cost	794	4,211	3,931	130	4,061	4,211
Total Administrative	794	4,211	3,931	130	4,061	4,211
<i>Non-Operating</i>						
Cost of Issuance	136,477	-	-	-	-	-
Total Non-Operating	136,477	-	-	-	-	-
<i>Debt Service</i>						
Principal Debt Retirement	75,000	90,000	90,000	-	90,000	95,000
Interest Expense	40,050	105,242	105,242	-	105,242	101,592
Total Debt Service	115,050	195,242	195,242	-	195,242	196,592
TOTAL EXPENDITURES	252,321	199,453	199,173	130	199,303	200,803
Excess (deficiency) of revenues Over (under) expenditures	(198,993)	2,716	(2,353)	6,488	4,135	1,367
OTHER FINANCING SOURCES (USES)						
Interfund Transfer - In	2,517	-	-	-	-	-
Proceeds of Refunding Bonds	2,670,000	-	-	-	-	-
Operating Transfers-Out	187,980	-	-	-	-	-
Pymt to Escrow Acct-Refunding	(2,480,697)	-	-	-	-	-
Contribution to (Use of) Fund Balance	-	2,716	-	-	-	1,367
TOTAL OTHER SOURCES (USES)	379,800	2,716	-	-	-	1,367
Net change in fund balance	180,807	2,716	(2,353)	6,488	4,135	1,367
FUND BALANCE, BEGINNING	(1)	180,806	180,806	-	180,806	184,941
FUND BALANCE, ENDING	\$ 180,806	\$ 183,522	\$ 178,453	\$ 6,488	\$ 184,941	\$ 186,307

AMORTIZATION SCHEDULE

SPECIAL ASSESSMENT BONDS

Period Ending	Balance	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/1/2017	2,505,000			51,213	51,213	193,402
5/1/2018	2,505,000	95,000	4.000%	50,378	145,378	
11/1/2018	2,410,000			49,271	49,271	194,649
5/1/2019	2,410,000	100,000	4.000%	48,468	148,468	
11/1/2019	2,310,000			47,227	47,227	195,694
5/1/2020	2,310,000	105,000	4.000%	46,713	151,713	
11/1/2020	2,205,000			45,080	45,080	196,793
5/1/2021	2,205,000	110,000	4.000%	44,345	154,345	
11/1/2021	2,095,000			42,831	42,831	197,176
5/1/2022	2,095,000	115,000	4.000%	42,133	157,133	
11/1/2022	1,980,000			40,480	40,480	197,613
5/1/2023	1,980,000	120,000	4.000%	39,820	159,820	
11/1/2023	1,860,000			38,027	38,027	197,847
5/1/2024	1,860,000	120,000	4.000%	37,613	157,613	
11/1/2024	1,740,000			35,573	35,573	193,187
5/1/2025	1,740,000	130,000	4.000%	34,993	164,993	
11/1/2025	1,610,000			32,916	32,916	197,909
5/1/2026	1,610,000	135,000	4.000%	32,379	167,379	
11/1/2026	1,475,000			30,156	30,156	197,534
5/1/2027	1,475,000	140,000	4.000%	29,664	169,664	
11/1/2027	1,335,000			27,293	27,293	196,957
5/1/2028	1,335,000	145,000	4.000%	26,997	171,997	
11/1/2028	1,190,000			24,329	24,329	196,326
5/1/2029	1,190,000	150,000	4.000%	23,932	173,932	
11/1/2029	1,040,000			21,262	21,262	195,194
5/1/2030	1,040,000	155,000	4.000%	20,916	175,916	
11/1/2030	885,000			18,093	18,093	194,009
5/1/2031	885,000	165,000	4.000%	17,798	182,798	
11/1/2031	720,000			14,720	14,720	197,518
5/1/2032	720,000	170,000	4.000%	14,560	184,560	
11/1/2032	550,000			11,244	11,244	195,804
5/1/2033	550,000	175,000	4.000%	11,061	186,061	
11/1/2033	375,000			7,667	7,667	193,728
5/1/2034	375,000	185,000	4.000%	7,542	192,542	
11/1/2034	190,000			3,884	3,884	196,426
5/1/2035	190,000	190,000	4.000%	3,821	193,821	193,821
		2,505,000		1,074,400	3,579,400	3,528,187

Budget Narrative
Fiscal Year 2018**REVENUES****Interest - Investments**

The District earns interest income on their accounts trust accounts with US Bank.

Special Assessment - Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the debt service expenditures. The District will assess the maximum annual debt service amount.

Special Assessment - Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES - Administrative**Misc. - Assessment Collection Costs**

The District reimburses the Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs is based on a maximum of 2% of the anticipated assessment collections.

Expenditures- Debt Service**Principal Debt Retirement**

The District pays regular principal payments annually in order to pay down/retire the debt.

Interest Expense

The District pays interest expense on the debt twice during the year.

Brighton Lakes
Community Development District

Supporting Budget Schedules
Fiscal Year 2018

**Comparison of Non-Ad Valorem Assessment Rates
Fiscal Year 2018 vs. Fiscal Year 2017**

Product	General Fund 001			2015A DS Per Unit			2007A DS Per Unit			Total Assessments per Unit			Units	Bond Units 2004	Bond Units 2007
	FY 2018	FY 2017	Percent Change	FY 2018	FY 2017	Percent Change	FY 2018	FY 2017	Percent Change	FY 2018	FY 2017	Percent Change			
1/3 Acre Lot	\$1,114.72	\$1,114.72	0%	\$0.00	\$0.00	n/a	\$1,128.00	\$1,128.00	0%	\$2,242.72	\$2,242.72	0%	7	0	7
1/2 Acre Lot	\$1,114.72	\$1,114.72	0%	\$0.00	\$0.00	n/a	\$1,128.00	\$1,128.00	0%	\$2,242.72	\$2,242.72	0%	4	0	4
65' lot	\$1,114.72	\$1,114.72	0%	\$0.00	\$0.00	n/a	\$564.00	\$564.00	0%	\$1,678.72	\$1,678.72	0%	244	0	244
85' lot	\$1,114.72	\$1,114.72	0%	\$0.00	\$0.00	n/a	\$677.00	\$677.00	0%	\$1,791.72	\$1,791.72	0%	162	0	161
H - 65' lot	\$1,114.72	\$1,114.72	0%	\$ 632.26	\$632.26	0%	\$0.00	\$0.00	n/a	\$1,746.98	\$1,746.98	0%	100	100	0
I - 65' lot	\$1,114.72	\$1,114.72	0%	\$ 632.26	\$632.26	0%	\$0.00	\$0.00	n/a	\$1,746.98	\$1,746.98	0%	84	84	0
J - 65' lot	\$1,114.72	\$1,114.72	0%	\$ 632.26	\$632.26	0%	\$0.00	\$0.00	n/a	\$1,746.98	\$1,746.98	0%	150	150	0
													751	334	416