

ARBOR GREENE
Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2020

Final Budget
(Adopted 8/20/2019)

Prepared by:



ARBOR GREENE

Community Development District

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Arbor Greene
Community Development District

Operating Budget
Fiscal Year 2020

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET FY 2019	THRU JUN-2019	JUL - SEP-2019	PROJECTED FY 2019	BUDGET FY 2020
REVENUES							
Interest - Investments	\$ 8,083	\$ 16,819	\$ 12,530	\$ 23,192	\$ 7,731	\$ 30,923	\$ 16,478
Concession Revenue	10,241	10,001	10,403	8,991	2,602	11,593	10,407
S/F Swimming Program Fees	9,810	9,805	8,700	7,297	2,875	10,172	8,700
S/F Snack Bar Revenue	3,699	2,864	3,700	1,736	1,264	3,000	3,000
Club Memberships & Tennis Fees	14,229	19,224	14,300	11,729	2,571	14,300	14,300
Special Events	6,613	3,790	4,000	2,598	1,402	4,000	4,000
Interest - Tax Collector	269	401	100	642	-	642	550
Rents or Royalties	24,620	24,547	18,000	15,933	5,311	21,244	18,000
Special Assmnts- Tax Collector	1,711,299	1,711,251	2,505,959	2,505,958	-	2,505,958	2,535,572
Special Assmnts- Discounts	(62,098)	(62,384)	(100,238)	(91,355)	-	(91,355)	(101,423)
Contributions, Private	1,750	3,250	-	750	250	1,000	-
Other Miscellaneous Revenues	446	2,554	120	5,978	30	6,008	120
Gate Bar Code/Remotes	10,484	9,987	9,000	7,215	2,405	9,620	9,000
TOTAL REVENUES	1,739,445	1,752,109	2,486,574	2,500,664	26,441	2,527,105	2,518,705
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	24,544	24,544	25,836	18,085	6,459	24,544	25,836
ProfServ-Arbitrage Rebate	600	600	600	-	600	600	-
ProfServ-Dissemination Agent	1,000	1,000	1,000	-	1,000	1,000	-
ProfServ-Engineering	8,591	11,994	10,000	5,353	1,784	7,137	10,000
ProfServ-Legal Services	10,532	9,584	15,500	22,911	3,875	26,786	15,500
ProfServ-Mgmt Consulting Serv	66,856	68,862	68,862	53,220	15,642	68,862	70,928
ProfServ-Tax Collector	16,560	15,982	50,119	48,293	-	48,293	50,711
ProfServ-Trustee Fees	3,717	3,717	3,717	-	3,717	3,717	-
Auditing Services	5,923	5,900	5,923	6,100	-	6,100	6,100
Postage and Freight	1,974	2,378	1,650	727	1,273	2,000	2,000
Insurance - Risk Management	35,382	36,340	40,198	37,314	-	37,314	41,045
Printing and Binding	295	448	500	391	130	521	550
Legal Advertising	1,672	1,798	1,000	2,025	-	2,025	2,000
Miscellaneous Services	639	833	300	1,172	391	1,563	900
Misc-District Filing Fees	175	175	175	175	-	175	175
Misc-Bank Charges	1,710	1,650	1,700	1,158	386	1,544	1,700
Office Supplies	-	13	350	10	3	13	-
Total Administrative	180,170	185,818	227,430	196,934	35,261	232,195	227,446
<i>Physical Environment</i>							
Capital Outlay	49,761	309,955	500,000	186,080	417,000	603,080	500,000
Total Physical Environment	49,761	309,955	500,000	186,080	417,000	603,080	500,000

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU JUN-2019	PROJECTED JUL - SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
Water-Sewer Comb Services							
Utility - City Water - Park	20,884	18,220	21,000	15,579	3,973	19,552	21,000
Electricity - Entry Fountain	5,663	6,991	6,900	4,641	1,686	6,327	6,900
Electricity - Main Fountain	8,324	5,889	7,800	5,546	1,561	7,107	7,800
Electricity - Pump Station	5,218	3,583	4,200	2,700	900	3,600	4,200
R&M-Equipment	-	-	2,000	-	2,000	2,000	2,000
Total Water-Sewer Comb Services	40,089	34,683	41,900	28,466	10,120	38,586	41,900
Flood Control/Stormwater Mgmt							
Contracts-Envirom'I Monitoring	-	-	750	-	750	750	750
Contracts-Lake and Wetland	28,188	34,668	34,668	26,001	8,667	34,668	34,668
R&M-Lake	21,280	-	15,000	2,375	12,625	15,000	15,000
R&M-Stormwater System	1,170	1,529	1,000	4,000	(3,000)	1,000	1,000
Misc-NPDES Program	13	5,625	500	-	500	500	500
Op Supplies - General	-	-	500	-	500	500	500
Reserve - Lakes	-	-	2,500	-	-	-	2,500
Reserve-Stormwater System	-	-	2,500	-	-	-	2,500
Total Flood Control/Stormwater Mgmt	50,651	41,822	57,418	32,376	20,042	52,418	57,418
Landscape Services							
Contracts-Landscape	256,300	260,300	260,000	193,800	56,799	250,599	260,000
R&M-Renewal and Replacement	58,397	42,508	35,000	21,070	13,930	35,000	35,000
R&M-Irrigation Equip	7,156	2,952	5,000	5,366	-	5,366	5,000
R&M-Pump Station	10,515	2,953	7,000	2,766	4,234	7,000	7,000
R&M-Trees and Trimming	46,935	77,780	30,000	110,510	-	110,510	30,000
Reserves - Irrigation System	-	-	2,000	-	-	-	2,000
Reserve - Landscaping	-	4,655	2,000	-	-	-	2,000
Total Landscape Services	379,303	391,148	341,000	333,512	74,963	408,475	341,000
Gatehouse							
Contracts-Police	31,978	25,649	32,400	15,600	4,500	20,100	32,400
Contracts-Security Services	136,127	134,643	135,200	104,088	33,800	137,888	135,200
Communication - Telephone	2,199	2,615	2,640	1,963	660	2,623	2,640
Electricity - General	2,080	1,809	1,920	1,190	480	1,670	1,980
Utility - Water	186	81	120	70	30	100	120
R&M-Gatehouse	20,863	6,605	9,780	4,247	5,533	9,780	9,780
Misc-Bar Codes	4,271	5,632	3,000	3,364	2,336	5,700	5,700
Bottled Water Delivery	371	280	420	82	27	109	300
Reserve - Gate	-	-	2,000	-	-	-	2,000
Total Gatehouse	198,075	177,314	187,480	130,604	47,366	177,970	190,120

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU JUN-2019	PROJECTED JUL - SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
Road and Street Facilities							
Electricity - Streetlighting	35,531	36,538	40,000	26,717	8,906	35,623	40,000
R&M-Road Cleaning	2,700	2,425	3,900	5,760	2,600	8,360	8,550
R&M-Sidewalks	66,117	64,563	70,000	74,195	(4,195)	70,000	70,000
R&M-Street Signs	3,025	788	2,000	400	1,600	2,000	2,000
R&M-Streetlights	19,514	28,401	20,000	16,740	3,260	20,000	20,000
R&M-Walls and Signage	176	-	2,000	-	2,000	2,000	2,000
R&M-Roads, Alleyways and Curbs	75,116	135,848	35,000	21,690	13,310	35,000	35,000
Reserve - Monuments/Signage	-	-	10,000	-	-	-	10,000
Reserve - Roadways	-	-	50,000	-	-	-	270,000
Total Road and Street Facilities	202,179	268,563	232,900	145,502	27,481	172,983	457,550
Coffee Shop							
COS - Food & Bev Supplies	2,658	2,244	3,000	2,231	769	3,000	3,000
Total Coffee Shop	2,658	2,244	3,000	2,231	769	3,000	3,000
Swimming Pool							
ProfServ-Pool Maintenance	14,400	14,425	14,400	10,800	3,600	14,400	14,400
Contracts-Fountain	500	2,350	1,380	375	1,255	1,630	1,380
Utility - Gas	615	2,703	1,000	947	316	1,263	1,000
R&M-Fountain	2,143	17,607	3,500	1,214	2,286	3,500	3,500
R&M-Pools	7,698	10,837	6,500	14,915	900	15,815	10,000
Op Supplies - Fountain	-	-	500	-	500	500	500
Op Supplies-Pool Chem.&Equipm.	553	484	1,000	384	616	1,000	1,000
Reserve - Fountain	-	-	1,500	-	-	-	1,500
Reserve - Swimming Pools	-	-	5,000	-	-	-	5,000
Total Swimming Pool	25,909	48,406	34,780	28,635	9,473	38,108	38,280
Tennis Court							
R&M-Court Maintenance	12,047	8,447	15,000	10,729	3,576	14,305	15,000
Op Supplies - General	542	718	500	224	75	299	500
Reserve - Tennis Court	-	37,710	9,000	1,615	-	1,615	12,000
Total Tennis Court	12,589	46,875	24,500	12,568	3,651	16,219	27,500
Common Area							
ProfServ-Info Technology	15,830	16,940	16,500	11,730	3,910	15,640	16,500
Contracts-Security Services	389	295	412	384	128	512	412
Contracts-Fitness Equipment	1,140	1,140	1,140	855	285	1,140	1,140
Contracts-Air Conditioning	679	250	2,100	-	2,100	2,100	2,100
Contracts-Cleaning Services	10,200	10,075	5,000	4,570	1,523	6,093	8,000
Fuel, Gasoline and Oil	1,538	2,087	2,000	1,162	387	1,549	2,000
Communication - Telephone	9,990	9,493	9,492	7,615	2,583	10,198	10,332
Postage and Freight	-	-	500	-	500	500	500
Electricity - General	51,722	49,197	55,000	37,214	12,405	49,619	52,000
Utility - Refuse Removal	3,387	3,508	3,480	3,081	1,008	4,089	4,100
Utility - Water & Sewer	49,801	36,324	50,000	27,492	9,164	36,656	40,000
R&M-Air Conditioning	4,898	600	3,000	888	296	1,184	3,000

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU JUN-2019	PROJECTED JUL - SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
R&M-Boardwalks	28,192	129	5,000	-	5,000	5,000	5,000
R&M-Buildings	72,536	53,341	55,000	28,303	9,434	37,737	55,000
R&M-Electrical	1,177	384	1,000	54	946	1,000	1,000
R&M-Equipment	7,967	8,866	8,000	4,881	1,627	6,508	8,000
R&M-Grounds	4,842	6,462	7,000	1,613	538	2,151	7,000
R&M-Parks	188	6,976	7,000	-	7,000	7,000	10,000
Advertising	-	-	100	-	100	100	100
Misc-Access Cards	289	5,935	3,500	156	3,344	3,500	3,500
Misc-Event Expense	20,259	19,035	18,510	15,402	5,134	20,536	18,000
Misc-Holiday Lighting	30,000	30,925	32,925	31,325	-	31,325	32,925
Misc-Backgr. checks/bonding	172	171	800	491	164	655	900
Misc-Contingency	5,576	7,020	5,000	7,207	2,402	9,609	7,500
Office Supplies	3,416	3,471	6,000	1,261	420	1,681	3,500
Office Equipment	3,114	1,861	3,000	3,620	1,207	4,827	4,000
Op Supplies - General	13,736	11,807	12,000	11,293	3,764	15,057	14,500
Op Supplies - Uniforms	2,034	1,583	1,500	1,739	580	2,319	2,000
Reserve - Clubhouse	-	-	1,000	-	-	-	1,000
Reserve - Court Amenities	-	-	1,000	-	-	-	1,000
Reserve - Fences	1,972	3,944	1,000	-	-	-	1,000
Reserve - Playground	-	-	1,000	-	-	-	1,000
Total Common Area	345,044	291,819	318,959	202,336	75,949	278,285	317,009
Newsletter							
Contractual Services	1,559	1,350	600	1,050	350	1,400	600
Total Newsletter	1,559	1,350	600	1,050	350	1,400	600
Personnel							
Payroll-Salaries	82,530	85,972	85,000	67,455	22,120	89,575	131,000
Payroll-Part Time	16,112	22,498	28,000	17,340	5,780	23,120	12,000
Payroll-Maintenance	-	26,055	34,500	27,440	9,147	36,587	-
Payroll-Part Time Club	79,369	72,966	77,000	50,776	26,224	77,000	77,000
Payroll-Part Time Maint	77,155	55,919	60,000	35,288	11,763	47,051	65,000
FICA Taxes	17,762	20,151	19,125	15,170	5,740	20,910	21,803
Workers' Compensation	8,959	8,582	11,632	6,156	2,158	8,314	8,730
Travel and Per Diem	256	16	350	68	282	350	350
Misc-Training	1,701	453	1,000	703	297	1,000	1,000
Total Personnel	283,844	292,612	316,607	220,396	83,510	303,906	316,882
TOTAL EXPENDITURES	1,771,831	2,092,609	2,286,574	1,520,690	805,935	2,326,625	2,518,705
Excess (deficiency) of revenues							
Over (under) expenditures	(32,386)	(340,500)	200,000	979,974	(779,494)	200,480	-
OTHER FINANCING SOURCES (USES)							
Interfund Transfer - In	-	-	-	13,690	-	13,690	-
Contribution to (Use of) Fund Balance	-	-	200,000	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	200,000	13,690	-	13,690	-

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU JUN-2019	PROJECTED JUL - SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
Net change in fund balance	(32,386)	(340,500)	200,000	993,664	(779,494)	214,170	-
FUND BALANCE, BEGINNING	982,471	950,085	609,585	609,585	-	609,585	823,755
FUND BALANCE, ENDING	\$ 950,085	\$ 609,585	\$ 809,585	\$ 1,603,249	\$ (779,494)	\$ 823,755	\$ 823,755

Exhibit "A"
Allocation of Fund Balance

Description					Amount
Beginning Fund Balance - Fiscal Year 2020					\$ 823,755
Net Change in Fund Balance - Fiscal Year 2020					-
Reserves - Fiscal Year 2020 Additions					313,500
Less:					
Funding for First Quarter Operating Expenditures:					\$ (336,451) ⁽¹⁾
Assigned Fund Balance for Capital Projects/Renewal and Replacement:					
		<u>Unassignment/ Use</u>			
	<u>Prior Year ⁽²⁾</u>	<u>of Reserves</u>	<u>FY 2019 ⁽³⁾</u>	<u>FY 2020 ⁽⁴⁾</u>	<u>Total</u>
Clubhouse	\$ -	\$ -	\$ 1,000	\$ 1,000	2,000
Court	19,689	-	1,000	1,000	21,689
Fences	12,305	-	1,000	1,000	14,305
Fountain	13,958	-	1,500	1,500	16,958
Gate	14,903	-	2,000	2,000	18,903
Irrigation	50,000	-	2,000	2,000	54,000
Lakes	12,500	-	2,500	2,500	17,500
Landscape	43,345	-	2,000	2,000	47,345
Playground	32,605	-	1,000	1,000	34,605
Roadways	38,350	-	50,000	270,000	358,350
Signage	32,800	-	10,000	10,000	52,800
Stormwater	48,500	-	2,500	2,500	53,500
Swimming	34,937	-	5,000	5,000	44,937
Tennis Court	4,590	(1,615)	9,000	12,000	23,975
Total	358,482	(1,615)	90,500	313,500	760,867 (760,867)
Total Undesignated Fund Balance as of 9/30/2020					\$ 39,937

Notes

- (1) Represents approximately 2 months of operating expenditures
- (2) Represents assigned reserves to date (by motion at 11/20/18 board meeting).
- (3) Represents FY 2019 budgeted reserves.
- (4) Represents FY 2020 proposed budgeted reserves.

Budget Narrative
Fiscal Year 2020**REVENUES****Interest-Investments**

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

Concession Revenue

The District receives concession revenue from Mr. Chow and Protential Sports.

Swim and Fitness-Swimming Program Fees

The District expects to receive swim program fees from Tampa Bay Aquatics.

Swim and Fitness-Snack Bar Revenue

Revenue from food items sold at snack bar (during season) and vending machines.

Club Memberships & Tennis Fees

The District expects to receive revenues from tennis activities and non-resident membership fees.

Special Events

The District expects to hold certain events at the district for community benefit.

Interest-Tax Collector

Interest received on funds held by the tax collector prior to distribution.

Rents or Royalties

The District charges a fee for the rental of the recreational area.

Special Assessment-Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year.

Special Assessment-Discount

Special Assessment-Discount is calculating 4% Discount on the Non-Ad Valorem assessments.

Other Miscellaneous Revenues

This category includes sales and use tax collection allowance and income that is not budgeted for in another category.

Gate Bar Code/Remotes

The District charges a nominal fee for bar codes and remotes.

EXPENDITURES**Administrative****P/R Board of Supervisor Salaries**

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for a meeting attendance and to receive \$200 per meeting plus payroll taxes. The amount for the Fiscal Year is based on 5 Board members paid for attending 24 meetings. Payroll taxes for supervisor salaries are calculated as 7.65% of payroll.

Professional Services-Engineering Fees

The District's engineer will be providing general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review invoices, etc. Fees are based on prior year activity and anticipated costs.

Budget Narrative
Fiscal Year 2020**EXPENDITURES****Administrative** (continued)**Professional Services-Legal Services**

The District's legal counsel will be providing general legal services to the District, i.e. attendance and preparation for monthly meetings, review operating and maintenance contracts, etc. Fees are based on prior year legal expenses and anticipated costs.

Professional Services-Mgmt Consulting Services

The District receives management, accounting, assessment and recording services as part of a Management Agreement with Inframark.

Professional Services-Tax Collector

The tax collector charges 2% of the total on-roll assessments.

Auditing Services

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The anticipated fee is based on prior year cost.

Postage & Freight

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Insurance-Risk Management

The District has insurance policies with Public Risk Insurance. Additional costs historically recorded to this line item include utility bond expenditures. The amount is based upon prior year's cost and anticipated increases.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Legal Advertising

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

Miscellaneous Services

This represents credit card processing costs any additional expenditures that may not have been provided for in the budget.

Miscellaneous-District Filing Fees

The District is required to pay an annual fee to the Department of Economic Opportunity Division of Community Development in the amount of \$175. This is the only expense under this category for the District.

Miscellaneous-Bank Charges

This represents charges incurred for banking services as assessed by the District's chosen banking institution.

Physical Environment**Capital Outlay**

The District expects to incur various capital outlay expenditures (projects to be identified by the board). The district defines capital assets as assets with an initial, individual cost of more than \$5,000 and a useful life more than 1 year.

Water-Sewer Comb**Utility-City Water-Park**

This category covers the need to use potable water at the parks. The District pays City of Tampa utilities for these services.

Electricity-Entry Fountain

Tampa Electric account 1261-1144840.

Budget Narrative
Fiscal Year 2020**EXPENDITURES****Water-Sewer Comb** (continued)**Electricity-Main Fountain**

Tampa Electric account 1261-1169830.

Electricity-Pump Station

Tampa Electric account 1261-1575820.

R&M-Equipment

Repair and maintenance costs for equipment associated with providing utilities within this specified category.

Flood Control/Stormwater Mgmt**Contracts-Environmental Monitoring**

This line item is for monitoring and mitigation report services.

Contracts-Lake and Wetland

Solitude Lake Management currently provides aquatic services to the District for \$2,424/month. The HOA pays the district \$75/month for a portion of shared services. The District currently reimburses Hunter's Green \$540/month (\$6,480/yr.) for a portion of lake bank erosion maintenance services.

R&M-Lake

Lake bank and erosion repairs.

R&M-Stormwater System

This category provides for repairs associated with the piping and drainage for the Districts water management system.

Miscellaneous-NPDES Program

Costs associated with maintaining compliance with NPDES.

Op Supplies-General

Miscellaneous supplies within this specified category including fish stocking for the ponds.

Reserve-Lakes

Funds to set aside for major repairs or modifications to the lakes.

Reserve-Stormwater System

Funds to set aside for major repairs or modifications to the storm water system.

Landscape**Contracts-Landscape**

The District receives landscape services provided under contract with Greenview Landscaping for \$18,933/month (\$227,196/yr.). Also, included in this line item are optional services for mulch applications and seasonal color flowers.

R&M-Renewal and Replacement

This category is to replace and upgrade deficient plant material within the Districts landscape program.

R&M-Irrigation Equip

Repair and maintenance costs associated with the irrigation equipment.

R&M-Pump Station

Expenditures for pump station repair and maintenance.

R&M-Trees and Trimming

This line item is for any landscape expenditures associated with trees, trimming and removal.

Budget Narrative
Fiscal Year 2020**EXPENDITURES****Landscape** (continued)**Reserves-Irrigation System**

Funds to set aside for major repairs or modifications to the irrigation system.

Reserves-Landscape

Funds to set aside for major repairs or modifications to the district's landscape.

Gatehouse**Contracts-Police**

This category provides for the service of the City of Tampa to aid in traffic calming.

Contracts-Security Service

The District has currently contracted with Marksman to provide manned operation of the gatehouse.

Communication-Telephone

Frontier provides communication services at their gatehouse.

Electricity-General

Electricity services for the gatehouse are provided by TECO.

Utility-Water

Water utility services for the gatehouse are provided by City of Tampa Utilities (acct. #0253910-001=5).

R&M-Gatehouse

This category provides for the maintenance of the main entry scanner.

Miscellaneous-Bar Codes

Expenditures for the purchase of new bar codes.

Bottled Water Delivery

The District receives bottled water delivery services from Culligan Water.

Reserve-Gate

Funds set aside for major repairs or modifications to main gates within the District.

Road and Street Facilities**Electricity-Streetlighting**

Streetlighting costs associated with the road and street facilities.

R&M-Road Cleaning

This category covers the cost associated with contracting a street sweeper.

R&M-Sidewalks

The District will maintain and perform repairs to the sidewalks owned by the District.

R&M-Street Signs

This category provides for maintenance and replacement of the street signs within the District.

R&M-Streetlights

This category provides for maintenance and replacement of the street lighting within the District. With age, more globes and street lights are having to be replaced.

R&M-Walls and Signage

This category provides for maintenance to the District's main entrance signs and for the individual parcel neighborhoods.

Budget Narrative
Fiscal Year 2020**EXPENDITURES****Road and Street Facilities** (continued)**R&M-Roads, Alleyways and Curbs**

This category covers various repair and maintenance costs for the roads within the districts including striping and curb repairs.

Reserve-Monuments/Signage

Funds set aside for future major repairs or modification of monuments and signage throughout the District.

Reserve-Roadways

Funds set aside for future major repairs to roadways throughout the District.

Coffee Shop**COS-Food and Beverage Supplies**

Cost of items purchased for resale by the Snack Shack.

Swimming Pool**Professional Services-Pool Maintenance**

Positive Pool Services provides regular pool maintenance services for the District.

Contracts-Fountain

Contracts associated with fountain maintenance services provided by Architectural Fountain at a cost of \$125/qtr.

Utility-Gas

Services provided by TECO People's Gas.

R&M-Fountain

This category provides for the cleaning and upkeep associated with the community fountains.

R&M-Pools

Repair and maintenance of the pool.

Op Supplies-Fountain

Operating supplies for the fountain.

Op Supplies-Pool Chemicals and Equipment

Operating supplies for the pool.

Reserve-Fountain

Funds set aside for future major repairs or modifications of the fountains within the District.

Reserves-Swimming Pools

Funds set aside for future major repairs or modifications of the swimming pools within the District.

Tennis Court**R&M-Court Maintenance**

This covers any expenditures related to the repair and maintenance of the tennis courts.

Op Supplies-General

Operating supply costs for the tennis court.

Reserve-Tennis Court

Funds set aside for future major repairs or modifications of the tennis courts within the District including resurfacing.

Budget Narrative
Fiscal Year 2020**EXPENDITURES****Common Area****Professional Services-Info Technology**

IT expenditures associated with the recreational facilities including e-mail archival, retrieval, Dwelling Live website subscription, POS system access, PW web support, Savage Consulting shared data, Microsoft 365 and a contingency.

Contracts-Security Services

Costs associated with security alarm monitoring services for the Community Center provided by ADT.

Contracts-Fitness

Costs associated with fitness equipment maintenance services.

Contracts-Air Conditioning

Cost associated with maintaining the air conditioning units

Contracts-Cleaning Service

Janitorial services for the clubhouse will be contracted as needed. Routine cleaning is performed by district staff.

Fuel, Gasoline & Oil

Costs associated with fuel, gasoline & oil for the clubhouse.

Communication-Telephone

Communication vendors and services include Frontier, Sotel and Jason's cell phone.

Postage and Freight

Postage for correspondence.

Electricity-General

Electricity services for the recreational facilities are provided by TECO (acct ending 1190).

Utility-Refuse Removal

Refuse removal services for the recreational facilities are currently provided by Republic Services.

Utility-Water & Sewer

Water and Sewer services for the recreational facilities and pressure washing are provided by City of Tampa Utilities.

R&M-Air Conditioning

Miscellaneous repairs and maintenance of the A/C unit.

R&M-Boardwalks

This covers any expenditures related to the repair and maintenance of the boardwalks.

R&M-Buildings

This covers any expenditure related to the repair and maintenance of the building (including pest control).

R&M-Electrical

Repair and maintenance costs associated with maintaining the electrical system within the clubhouse.

R&M-Equipment

Repair and maintenance of the recreational equipment.

R&M-Grounds

This covers any repair or maintenance of the common grounds.

R&M-Parks

All repair and maintenance costs associated with the parks and playgrounds.

Advertising

Miscellaneous advertising.

Budget Narrative
Fiscal Year 2020**EXPENDITURES****Common Area** (continued)**Miscellaneous-Access Cards**

The cost to purchase electronic cards that will allow access to district facilities.

Miscellaneous-Event Expense

Costs associated with special events held by the District including holiday parties.

Miscellaneous-Holiday Lighting

Costs associated with placing and removing seasonal holiday lighting within the District.

Miscellaneous-Background checks/bonding

The District expects to incur occasional costs associated with employee background checks and bonding.

Miscellaneous-Contingency

This line item is for any clubhouse related expenditures that were not budgeted for in any other line item.

Office Supplies

Office supplies needed for the recreational facilities.

Office Equipment

Costs associated with purchasing or repairing office equipment.

Op Supplies-General

Operating supplies for the recreational facilities.

Op Supplies-Uniforms

Uniforms for District employees.

Reserve-Clubhouse

Funds set aside for future major repairs or modifications of the District's clubhouse.

Reserve-Court Amenities

Funds set aside for future major repairs or modifications of the basketball courts within the District.

Reserve-Fences

Funds set aside for future major repairs or modifications of the fences within the District.

Reserve Playground

Funds set aside for future major repairs or modifications of the playgrounds within the District.

Newsletter**Contractual Services**

Creative Blue Ocean currently assists in newsletter preparation.

Personnel**Payroll-Salaried**

Payroll for onsite management.

Payroll-Part Time

Payroll for activities coordinator.

Payroll-Maintenance

Payroll for full time salaried maintenance staff.

Budget Narrative
Fiscal Year 2020**EXPENDITURES****Personnel** (continued)**Payroll-Part Time Club**

Payroll for part time club services and pool attendants.

Payroll-Part Time Maint

Payroll for part time maintenance services for in-house operations.

FICA Taxes

FICA taxes of 7.65% associated with recreational payroll.

Workers' Compensation

Worker's compensation for recreational personnel.

Travel and Per Diem

Cost associated with reimbursement of employee travel expenditures (mileage).

Miscellaneous-Training

The District expects to provide employee training.

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU JUN-2019	PROJECTED JUL - SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	1,000	1,000	4,787	4,787	-	4,787	4,787
Special Assmnts- Discounts	(36)	(36)	(191)	(175)	-	(175)	(191)
TOTAL REVENUES	964	964	4,596	4,612	-	4,612	4,596
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	19	19	96	92	-	92	96
Total Administrative	19	19	96	92	-	92	96
<i>Gatehouse</i>							
R&M-Gate	310	445	3,600	18	3,582	3,600	3,600
Misc-Contingency	514	528	600	396	198	594	600
Reserve - Gate	-	-	300	-	-	-	300
Total Gatehouse	824	973	4,500	414	3,780	4,194	4,500
TOTAL EXPENDITURES	843	992	4,596	506	3,780	4,286	4,596
Excess (deficiency) of revenues Over (under) expenditures	121	(28)	-	4,106	(3,780)	326	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	121	(28)	-	4,106	(3,780)	326	-
FUND BALANCE, BEGINNING	4,311	4,432	4,404	4,404	-	4,404	4,730
FUND BALANCE, ENDING	\$ 4,432	\$ 4,404	\$ 4,404	\$ 8,510	\$ (3,780)	\$ 4,730	\$ 4,730

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU JUN-2019	PROJECTED JUL - SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	11,500	11,344	11,344	11,343	-	11,343	5,000
Special Assmnts- Discounts	(417)	(414)	(454)	(414)	-	(414)	(200)
TOTAL REVENUES	11,083	10,930	10,890	10,929	-	10,929	4,800
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	222	219	227	219	-	219	100
Total Administrative	222	219	227	219	-	219	100
<i>Gatehouse</i>							
R&M-Gate	2,568	3,645	3,100	3,075	25	3,100	3,100
Misc-Contingency	563	549	600	403	202	605	600
Reserve - Gate	-	-	7,000	-	-	-	1,000
Total Gatehouse	3,131	4,194	10,700	3,478	227	3,705	4,700
TOTAL EXPENDITURES	3,353	4,413	10,927	3,697	227	3,924	4,800
Excess (deficiency) of revenues Over (under) expenditures	7,730	6,517	(37)	7,232	(227)	7,006	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(37)	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	(37)	-	-	-	-
Net change in fund balance	7,730	6,517	(37)	7,232	(227)	7,006	-
FUND BALANCE, BEGINNING	14,968	22,698	29,215	29,215	-	29,215	36,221
FUND BALANCE, ENDING	\$ 22,698	\$ 29,215	\$ 29,178	\$ 36,447	\$ (227)	\$ 36,221	\$ 36,221

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU JUN-2019	PROJECTED JUL - SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	7,813	3,398	3,398	3,398	-	3,398	1,809
Special Assmnts- Discounts	(284)	(124)	(136)	(124)	-	(124)	(72)
TOTAL REVENUES	7,529	3,274	3,262	3,274	-	3,274	1,736
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	151	65	68	65	-	65	36
Total Administrative	151	65	68	65	-	65	36
<i>Gatehouse</i>							
R&M-Gate	310	662	1,000	219	781	1,000	1,000
Misc-Contingency	563	567	600	425	213	638	600
Reserve - Gate	-	-	1,600	-	-	-	100
Total Gatehouse	873	1,229	3,200	644	994	1,638	1,700
TOTAL EXPENDITURES	1,024	1,294	3,268	709	994	1,703	1,736
Excess (deficiency) of revenues Over (under) expenditures	6,505	1,980	(6)	2,565	(994)	1,572	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(6)	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	(6)	-	-	-	-
Net change in fund balance	6,505	1,980	(6)	2,565	(994)	1,572	-
FUND BALANCE, BEGINNING	14,892	21,397	23,377	23,377	-	23,377	24,949
FUND BALANCE, ENDING	\$ 21,397	\$ 23,377	\$ 23,371	\$ 25,942	\$ (994)	\$ 24,949	\$ 24,949

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU JUN-2019	PROJECTED JUL - SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	1,952	13,404	13,404	13,405	-	13,405	2,872
Special Assmnts- Discounts	(71)	(489)	(536)	(489)	-	(489)	(115)
TOTAL REVENUES	1,881	12,915	12,868	12,916	-	12,916	2,757
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	38	257	268	258	-	258	57
Total Administrative	38	257	268	258	-	258	57
<i>Gatehouse</i>							
R&M-Gate	7,491	4,599	2,000	1,008	992	2,000	2,000
Misc-Contingency	514	540	600	408	204	612	600
Reserve - Gate	-	-	10,000	-	-	-	100
Total Gatehouse	8,005	5,139	12,600	1,416	1,196	2,612	2,700
TOTAL EXPENDITURES	8,043	5,396	12,868	1,674	1,196	2,870	2,757
Excess (deficiency) of revenues							
Over (under) expenditures	(6,162)	7,519	-	11,242	(1,196)	10,046	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	(6,162)	7,519	-	11,242	(1,196)	10,046	-
FUND BALANCE, BEGINNING	2,595	(3,567)	3,952	3,952	-	3,952	13,998
FUND BALANCE, ENDING	\$ (3,567)	\$ 3,952	\$ 3,952	\$ 15,194	\$ (1,196)	\$ 13,998	\$ 13,998

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU JUN-2019	PROJECTED JUL - SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	3,500	3,500	3,500	3,500	-	3,500	4,814
Special Assmnts- Discounts	(127)	(128)	(140)	(128)	-	(128)	(193)
TOTAL REVENUES	3,373	3,372	3,360	3,372	-	3,372	4,621
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	67	67	70	67	-	67	96
Total Administrative	67	67	70	67	-	67	96
<i>Gatehouse</i>							
R&M-Gate	1,400	1,040	1,500	9,764	-	9,764	1,500
Misc-Contingency	514	528	600	411	150	561	600
Capital Outlay	-	5,780	-	-	-	-	-
Reserve - Gate	-	-	1,200	-	-	-	1,500
Total Gatehouse	1,914	7,348	3,300	10,175	150	10,325	3,600
TOTAL EXPENDITURES	1,981	7,415	3,370	10,242	150	10,392	3,696
Excess (deficiency) of revenues							
Over (under) expenditures	1,392	(4,043)	(10)	(6,870)	(150)	(7,020)	925
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(10)	-	-	-	925
TOTAL OTHER SOURCES (USES)	-	-	(10)	-	-	-	925
Net change in fund balance	1,392	(4,043)	(10)	(6,870)	(150)	(7,020)	925
FUND BALANCE, BEGINNING	12,674	14,066	10,023	10,023	-	10,023	3,003
FUND BALANCE, ENDING	\$ 14,066	\$ 10,023	\$ 10,013	\$ 3,153	\$ (150)	\$ 3,003	\$ 3,928

Exhibit "B"
Allocation of Reserves

	002	003	004	005	006
	Devonshire	Estuary	Enclave	Parkview	Retreat
AVAILABLE FUNDS					
Beginning Fund Balance - Fiscal Year 2020	\$ 4,730	\$ 36,221	\$ 24,949	\$ 13,998	\$ 3,003
Net Change in Fund Balance - Fiscal Year 2020	-	-	-	-	925
Reserves - Fiscal Year 2020 Addition	300	1,000	100	100	1,500
Total Funds Available (Estimated) - 9/30/2020	5,030	37,221	25,049	14,098	5,428

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance					
Operating Reserve - Operating Capital	(1) 766	800	289	460	616
Reserves-Gate (Prior Years)	(2) 2,000	17,000	17,000	-	2,109
Reserves-Gate (FY 2019)	(3) 300	7,000	1,600	10,000	1,200
Reserves-Gate (FY 2020)	(4) 300	1,000	100	100	1,500
Total Reserves-Gate	2,600	25,000	18,700	10,100	4,809
Subtotal	3,366	25,800	18,989	10,560	5,425
Total Allocation of Available Funds	3,366	25,800	18,989	10,560	5,425
Total Unassigned (undesignated) Cash	\$ 1,664	\$ 11,421	\$ 6,059	\$ 3,538	\$ 3

Notes

- (1) Represents approximately 2 months of operating expenditures.
- (2) Represents FY 2019 budgeted reserves.
- (3) Represents FY 2020 proposed budgeted reserves.

Arbor Greene
Community Development District

Supporting Budget Schedules
Fiscal Year 2020

**Comparison of Assessment Rates
Fiscal Year 2020 vs. Fiscal Year 2019**

Parcel	Name	General Fund 001			General Fund 002			General Fund 003			General Fund 004			General Fund 005			General Fund 006			Debt Service			Total Assessments per Unit			Acres	Units
		FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change		
A	Devonshire	\$1,338	\$1,322	1.2%	\$65	\$65	0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$ -	\$56	n/a	\$1,402	\$1,442	-2.8%	13	74
B	Alcove	\$2,675	\$2,644	1.2%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$ -	\$107	n/a	\$2,675	\$2,751	-2.7%	13	37
C	Trace	\$2,500	\$2,471	1.2%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$ -	\$107	n/a	\$2,500	\$2,578	-3.0%	22	67
D	Landing	\$2,040	\$2,016	1.2%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$ -	\$76	n/a	\$2,040	\$2,092	-2.5%	30	112
E	Preserve	\$2,004	\$1,980	1.2%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$ -	\$76	n/a	\$2,004	\$2,056	-2.5%	15	57
F	Estuary	\$2,700	\$2,669	1.2%	\$0	\$0	n/a	\$29	\$66	-56%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$ -	\$115	n/a	\$2,730	\$2,849	-4.2%	61	172
G	Enclave	\$3,291	\$3,253	1.2%	\$0	\$0	n/a	\$0	\$0	n/a	\$15	\$29	-47%	\$0	\$0	n/a	\$0	\$0	n/a	\$ -	\$144	n/a	\$3,306	\$3,425	-3.5%	51	118
H / J	Parkview	\$2,137	\$2,112	1.2%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$15	\$68	-79%	\$0	\$0	n/a	\$ -	\$100	n/a	\$2,152	\$2,280	-5.6%	32	114
I / K	Parkview	\$1,632	\$1,613	1.2%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$15	\$68	-79%	\$0	\$0	n/a	\$ -	\$64	n/a	\$1,646	\$1,744	-5.6%	18	84
L	Whisper Pointe	\$1,958	\$1,935	1.2%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$ -	\$90	n/a	\$1,958	\$2,025	-3.3%	18	70
M	Heather Sound	\$1,536	\$1,518	1.2%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$ -	\$64	n/a	\$1,536	\$1,581	-2.9%	24	119
N	Townhomes	\$718	\$710	1.2%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$ -	\$30	n/a	\$718	\$740	-3.0%	15	159
O	Wynthorne	\$2,687	\$2,656	1.2%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$ -	\$107	n/a	\$2,687	\$2,763	-2.7%	6	17
P	Avalon	\$2,317	\$2,290	1.2%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$ -	\$107	n/a	\$2,317	\$2,397	-3.3%	7	23
Q	Retreat	\$2,769	\$2,737	1.2%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$219	\$159	38%	\$ -	\$115	n/a	\$2,988	\$3,010	-0.7%	8	22
																							333	1,245			