

ARBOR GREENE
Community Development District

Annual Operating Budget

Fiscal Year 2021

Version 6 - Final Budget:
(Adopted 8/18/20)

Prepared by:



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Arbor Greene
Community Development District

Operating Budget
Fiscal Year 2021

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL	PROJECTED	TOTAL	ANNUAL
				THRU JUL-2020	AUG - SEP-2020	PROJECTED FY 2020	BUDGET FY 2021
REVENUES							
Interest - Investments	\$ 16,819	\$ 31,407	\$ 16,478	\$ 17,703	\$ 3,541	\$ 21,244	\$ 29,890
Concession Revenue	10,001	11,866	10,407	8,835	2,134	10,969	12,804
S/F Swimming Program Fees	9,805	10,167	8,700	6,435	1,500	7,935	9,000
S/F Snack Bar Revenue	2,864	3,005	3,000	1,270	1,665	2,935	3,000
Club Memberships & Tennis Fees	13,391	13,865	14,300	7,742	5,886	13,628	13,700
Special Events	3,790	3,218	4,000	1,039	208	1,247	3,600
Interest - Tax Collector	401	704	550	505	48	553	550
Rents or Royalties	24,547	23,529	18,000	4,487	897	5,384	24,000
Special Assmnts- Tax Collector	1,711,251	2,505,958	2,535,572	2,535,571	-	2,535,571	2,490,811
Special Assmnts- Discounts	(62,384)	(91,355)	(101,422)	(91,873)	-	(91,873)	(99,632)
Contributions, Private	3,250	2,405	-	1,200	-	1,200	-
Other Miscellaneous Revenues	2,554	11,055	120	10,081	-	10,081	120
Gate Bar Code/Remotes	9,987	9,994	9,000	7,283	2,708	9,991	10,000
Insurance Reimbursements	-	-	-	13,511	-	13,511	-
TOTAL REVENUES	1,746,276	2,535,818	2,518,705	2,523,789	18,585	2,542,374	2,497,843
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	24,544	23,252	25,836	22,607	4,000	26,607	25,836
ProfServ-Arbitrage Rebate	600	600	-	-	-	-	-
ProfServ-Dissemination Agent	1,000	1,000	-	-	-	-	-
ProfServ-Engineering	11,994	6,984	10,000	9,979	1,667	11,646	10,000
ProfServ-Legal Services	16,049	24,507	15,500	4,595	2,583	7,178	20,000
ProfServ-Mgmt Consulting Serv	68,862	68,862	70,928	60,283	10,645	70,928	70,928
ProfServ-Tax Collector	15,982	27,694	50,711	48,874	-	48,874	49,816
ProfServ-Trustee Fees	3,717	-	-	-	-	-	-
Auditing Services	5,900	6,100	6,100	6,100	-	6,100	6,100
Postage and Freight	2,378	1,980	2,000	707	141	848	2,200
Insurance - Risk Management	36,340	37,314	41,045	35,057	-	35,057	38,255
Printing and Binding	448	577	550	162	351	513	525
Legal Advertising	1,798	3,459	2,000	2,026	603	2,629	2,600
Miscellaneous Services	833	1,428	900	309	822	1,131	1,200
Misc-District Filing Fees	175	175	175	175	-	175	175
Misc-Bank Charges	1,650	1,620	1,700	1,228	407	1,635	1,650
Office Supplies	13	10	-	-	-	-	-
Total Administrative	192,283	205,562	227,445	192,102	21,218	213,320	229,285
<i>Physical Environment</i>							
Capital Outlay	309,955	432,667	500,000	346,653	153,347	500,000	-
Total Physical Environment	309,955	432,667	500,000	346,653	153,347	500,000	-

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL	PROJECTED	TOTAL	ANNUAL
				THRU JUL-2020	AUG - SEP-2020	PROJECTED FY 2020	BUDGET FY 2021
Water-Sewer Comb Services							
Utility - City Water - Park	18,220	17,903	21,000	11,528	6,534	18,062	18,500
Electricity - Entry Fountain	6,991	6,190	6,900	8,046	1,000	9,046	6,900
Electricity - Main Fountain	5,889	6,259	7,800	5,217	857	6,074	6,300
Electricity - Pump Station	3,583	3,017	4,200	2,877	423	3,300	3,600
R&M-Equipment	-	-	2,000	-	-	-	2,000
Total Water-Sewer Comb Services	34,683	33,369	41,900	27,668	8,814	36,482	37,300
Flood Control/Stormwater Mgmt							
Contracts-Envirom'l Monitoring	-	-	750	-	-	-	-
Contracts-Lake and Wetland	34,668	34,668	34,668	29,322	5,778	35,100	34,668
R&M-Lake	-	24,600	15,000	6,626	8,374	15,000	30,000
R&M-Stormwater System	1,529	4,000	1,000	-	1,000	1,000	5,000
Misc-NPDES Program	5,625	-	500	-	-	-	250
Op Supplies - General	-	-	500	-	-	-	-
Reserve - Lakes	-	-	2,500	-	-	-	65,000
Reserve-Stormwater System	-	-	2,500	-	-	-	8,000
Total Flood Control/Stormwater Mgmt	41,822	63,268	57,418	35,948	15,152	51,100	142,918
Landscape Services							
Contracts-Landscape	260,300	256,300	260,000	200,733	37,866	238,599	260,000
R&M-Renewal and Replacement	42,508	25,190	35,000	24,075	9,774	33,849	35,000
R&M-Irrigation Equip	2,952	6,290	5,000	9,091	833	9,924	5,000
R&M-Pump Station	2,953	2,766	7,000	1,515	1,345	2,860	3,000
R&M-Trees and Trimming	77,780	110,510	30,000	8,545	85,600	94,145	95,000
Reserves - Irrigation System	-	-	2,000	-	-	-	3,500
Reserve - Landscaping	4,655	-	2,000	5,700	-	5,700	-
Total Landscape Services	391,148	401,056	341,000	249,659	135,418	385,077	401,500
Gatehouse							
Contracts-Police	25,649	19,303	32,400	10,829	11,647	22,476	26,000
Contracts-Security Services	134,643	136,890	135,200	114,522	20,800	135,322	135,200
Communication - Telephone	2,615	2,531	2,640	1,744	400	2,144	2,400
Electricity - General	1,809	1,578	1,980	1,166	260	1,426	1,560
Utility - Water	81	262	120	1,083	20	1,103	120
R&M-Gatehouse	6,605	5,147	9,780	679	5,197	5,876	6,000
Misc-Bar Codes	5,632	4,692	5,700	4,999	163	5,162	5,200
Bottled Water Delivery	280	112	300	184	12	196	300
Reserve - Gate	-	-	2,000	-	-	-	3,500
Total Gatehouse	177,314	170,515	190,120	135,206	38,499	173,705	180,280

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL	PROJECTED	TOTAL	ANNUAL
				THRU JUL-2020	AUG - SEP-2020	PROJECTED FY 2020	BUDGET FY 2021
Road and Street Facilities							
Electricity - Streetlighting	36,538	35,049	40,000	27,788	8,006	35,794	37,500
R&M-Road Cleaning	2,425	6,710	8,550	6,650	1,300	7,950	8,550
R&M-Sidewalks	64,563	74,195	70,000	85,500	-	85,500	90,000
R&M-Street Signs	788	503	2,000	-	646	646	1,000
R&M-Streetlights	28,401	20,930	20,000	19,130	5,536	24,666	22,000
R&M-Walls and Signage	-	-	2,000	10	-	10	2,000
R&M-Roads, Alleyways and Curbs	135,848	21,690	35,000	4,581	74,188	78,769	60,000
Reserve - Monuments/Signage	-	-	10,000	-	-	-	10,000
Reserve - Roadways	-	-	270,000	76,335	-	76,335	525,000
Total Road and Street Facilities	268,563	159,077	457,550	219,994	89,675	309,669	756,050
Coffee Shop							
COS - Food & Bev Supplies	2,244	2,570	3,000	1,423	984	2,407	3,000
Total Coffee Shop	2,244	2,570	3,000	1,423	984	2,407	3,000
Swimming Pool							
ProfServ-Pool Maintenance	14,425	14,400	14,400	12,000	2,400	14,400	14,400
Contracts-Fountain	2,350	375	1,380	250	1,113	1,363	1,380
Utility - Gas	2,703	1,000	1,000	344	1,508	1,852	1,000
R&M-Fountain	17,607	1,829	3,500	5,595	4,123	9,718	5,000
R&M-Pools	10,837	19,000	10,000	13,540	1,379	14,919	15,000
Op Supplies - Fountain	-	-	500	40	-	40	500
Op Supplies-Pool Chem.&Equipm.	484	409	1,000	358	89	447	500
Reserve - Fountain	-	-	1,500	-	-	-	5,000
Reserve - Swimming Pools	-	-	5,000	1,614	-	1,614	9,000
Total Swimming Pool	48,406	37,013	38,280	33,741	10,610	44,351	51,780
Tennis Court							
R&M-Court Maintenance	8,447	14,345	15,000	14,155	-	14,155	15,000
Op Supplies - General	718	224	500	-	471	471	500
Reserve - Tennis Court	37,710	1,615	12,000	-	-	-	12,000
Total Tennis Court	46,875	16,184	27,500	14,155	471	14,626	27,500
Common Area							
ProfServ-Info Technology	16,940	17,929	16,500	13,820	3,615	17,435	18,000
Contracts-Security Services	295	384	412	384	-	384	384
Contracts-Fitness Equipment	1,140	1,180	1,140	990	190	1,180	1,180
Contracts-Air Conditioning	250	250	2,100	349	-	349	1,200
Contracts-Cleaning Services	10,075	6,590	8,000	1,943	6,390	8,333	8,500
Fuel, Gasoline and Oil	2,087	1,535	2,000	1,334	477	1,811	1,600
Communication - Telephone	9,493	10,874	10,332	7,100	1,722	8,822	10,332
Postage and Freight	-	-	500	-	-	-	500
Electricity - General	49,197	51,239	52,000	31,564	18,654	50,218	52,000
Utility - Refuse Removal	3,508	4,293	4,100	5,014	3,343	8,357	5,650
Utility - Water & Sewer	36,324	36,319	40,000	34,012	2,310	36,322	37,000
R&M-Air Conditioning	600	1,046	3,000	349	474	823	1,000
R&M-Boardwalks	129	-	5,000	271	-	271	5,000

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				THRU JUL-2020	AUG - SEP-2020	PROJECTED FY 2020	BUDGET FY 2021
R&M-Buildings	53,341	37,658	55,000	78,072	-	78,072	50,000
R&M-Electrical	384	54	1,000	-	219	219	500
R&M-Equipment	8,866	5,310	8,000	3,145	3,943	7,088	7,500
R&M-Grounds	6,462	2,420	7,000	2,076	2,365	4,441	4,500
R&M-Parks	6,976	8,250	10,000	6,600	1,013	7,613	8,000
Advertising	-	-	100	-	-	-	-
Misc-Access Cards	5,935	878	3,500	366	3,041	3,407	3,500
Misc-Event Expense	19,035	18,290	18,000	12,417	6,246	18,663	18,000
Misc-Holiday Lighting	30,925	31,325	32,925	30,900	225	31,125	32,925
Misc-Backgr. checks/bonding	171	619	900	96	299	395	400
Misc-Contingency	7,020	7,214	7,500	3,293	3,824	7,117	1,500
Office Supplies	3,471	1,972	3,500	1,446	1,276	2,722	3,000
Office Equipment	1,861	3,620	4,000	541	2,200	2,741	3,000
Op Supplies - General	11,807	14,896	14,500	10,319	3,033	13,352	14,500
Op Supplies - Uniforms	1,583	2,255	2,000	1,744	175	1,919	2,000
Reserve - Clubhouse	-	-	1,000	-	-	-	15,000
Reserve - Court Amenities	-	-	1,000	-	-	-	3,000
Reserve - Fences	3,944	-	1,000	-	-	-	4,000
Reserve - Playground	-	-	1,000	-	-	-	25,000
Reserve - Streetlighting	-	-	-	-	-	-	2,000
Total Common Area	291,819	266,400	317,009	248,145	65,030	313,175	340,671
Newsletter							
Contractual Services	1,350	1,500	600	600	825	1,425	1,500
Total Newsletter	1,350	1,500	600	600	825	1,425	1,500
Personnel							
Payroll-Salaries	85,972	89,691	131,000	111,228	22,246	133,474	140,000
Payroll-Part Time	22,498	18,940	12,000	7,369	4,913	12,282	13,520
Payroll-Maintenance	26,055	39,827	-	-	-	-	-
Payroll-Part Time Club	72,966	73,798	77,000	60,995	12,387	73,382	75,000
Payroll-Part Time Maint	55,919	51,218	65,000	47,861	5,708	53,569	65,000
FICA Taxes	20,151	20,921	21,803	17,396	3,140	20,536	22,454
Workers' Compensation	8,582	8,155	8,730	8,585	-	8,585	8,984
Travel and Per Diem	16	68	350	44	-	44	100
Misc-Training	453	1,028	1,000	105	636	741	1,000
Total Personnel	292,612	303,646	316,883	253,583	49,028	302,611	326,058
TOTAL EXPENDITURES	2,099,074	2,092,827	2,518,705	1,758,877	589,070	2,347,947	2,497,843
Excess (deficiency) of revenues							
Over (under) expenditures	(352,798)	442,991	-	764,912	(570,484)	194,428	-
OTHER FINANCING SOURCES (USES)							
Interfund Transfer - In	-	15,554	-	-	-	-	-
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	15,554	-	-	-	-	-

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET FY 2020	THRU JUL-2020	AUG - SEP-2020	PROJECTED FY 2020	BUDGET FY 2021
Net change in fund balance	(352,798)	458,545	-	764,912	(570,484)	194,428	-
FUND BALANCE, BEGINNING	962,387	609,589	1,068,134	1,068,134	-	1,068,134	1,262,562
FUND BALANCE, ENDING	\$ 609,589	\$ 1,068,134	\$ 1,068,134	\$ 1,833,046	\$ (570,484)	\$ 1,262,562	\$ 1,262,562

ARBOR GREENE

Community Development District

Exhibit "A"
Allocation of Fund Balance

Description						Amount
Beginning Fund Balance - Fiscal Year 2021						\$ 1,262,562
Net Change in Fund Balance - Fiscal Year 2021						-
Reserves - Fiscal Year 2021 Additions						688,000
Less:						
Funding for First Quarter Operating Expenditures:						\$ (416,307) ⁽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 2020 ⁽³⁾</u>	<u>FY 2021 ⁽⁴⁾</u>	<u>Total</u>	
Clubhouse	\$ 1,000	\$ -	\$ 1,000	\$ 15,000	17,000	
Court	20,689	-	1,000	3,000	24,689	
Fences	13,305	-	1,000	4,000	18,305	
Fountain	15,458	-	1,500	5,000	21,958	
Gate	16,903	-	2,000	3,500	22,403	
Irrigation	52,000	-	2,000	3,500	57,500	
Lakes	15,000	-	2,500	65,000	82,500	
Landscape	45,345	(47,345)	2,000	-	-	
Playground	33,605	-	1,000	25,000	59,605	
Roadways	88,350	(76,335)	270,000	525,000	807,015	
Signage	42,800	-	10,000	10,000	62,800	
Stormwater	51,000	-	2,500	8,000	61,500	
Streetlights	-	41,645	-	2,000	43,645	
Swimming	39,937	(1,614)	5,000	9,000	52,323	
Tennis Court	11,975	-	12,000	12,000	35,975	
Total	447,367	(83,649)	313,500	690,000	1,367,218	(1,367,218)
Total Undesignated Fund Balance as of 9/30/2021						\$ 167,037

Notes

- (1) Represents approximately 2 months of operating expenditures
- (2) Represents assigned reserves to date (by motion at 11/19/19 board meeting).
- (3) Represents FY 2020 budgeted reserves.
- (4) Represents FY 2021 proposed budgeted reserves.

Budget Narrative
Fiscal Year 2021**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 2021**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.

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.

Electricity-Main Fountain

Tampa Electric account 1261-1169830.

Budget Narrative
Fiscal Year 2021**EXPENDITURES****Water-Sewer Comb** (continued)**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.

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 and catch basins.

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.

Reserves-Irrigation System

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

Budget Narrative
Fiscal Year 2021**EXPENDITURES****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, gatehouse, cameras and intercom/monitoring panels 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.

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, concrete curbs, gutters concrete sidewalks, pavers and masonry throughout the District.

Budget Narrative
Fiscal Year 2021**EXPENDITURES****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, mechanical equipment and pool decks 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.

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.

Budget Narrative
Fiscal Year 2021**EXPENDITURES****Common Area** (continued)**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.

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.

Budget Narrative
Fiscal Year 2021**EXPENDITURES****Common Area** (continued)**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, exercise equipment, furnishings, metal roof and cameras.

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 and boardwalks within the District.

Reserve Playground

Funds set aside for future major repairs or modifications of the playgrounds, benches and trash cans within the District.

Reserves-Streetlighting

Funds to set aside for major repairs or replacement of light poles throughout 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-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.

Budget Narrative
Fiscal Year 2021

EXPENDITURES

Personnel (continued)

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 2021 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU JUL-2020	PROJECTED AUG - SEP-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	1,000	4,787	4,787	4,787	-	4,787	4,787
Special Assmnts- Discounts	(36)	(175)	(191)	(173)	-	(173)	(191)
TOTAL REVENUES	964	4,612	4,596	4,614	-	4,614	4,596
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	19	92	96	92	-	92	96
Total Administrative	19	92	96	92	-	92	96
<i>Gatehouse</i>							
R&M-Gate	445	5,993	3,600	758	2,461	3,219	3,600
Misc-Contingency	528	636	600	629	120	749	600
Reserve - Gate	-	-	300	-	-	-	300
Total Gatehouse	973	6,629	4,500	1,387	2,581	3,968	4,500
TOTAL EXPENDITURES	992	6,721	4,596	1,479	2,581	4,060	4,596
Excess (deficiency) of revenues							
Over (under) expenditures	(28)	(2,109)	-	3,135	(2,581)	554	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	(28)	(2,109)	-	3,135	(2,581)	554	-
FUND BALANCE, BEGINNING	4,433	4,405	2,296	2,296	-	2,296	2,850
FUND BALANCE, ENDING	\$ 4,405	\$ 2,296	\$ 2,296	\$ 5,431	\$ (2,581)	\$ 2,850	\$ 2,850

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET	THRU	AUG -	PROJECTED	BUDGET
			FY 2020	JUL-2020	SEP-2020	FY 2020	FY 2021
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	11,344	11,343	5,000	5,000	-	5,000	5,000
Special Assmnts- Discounts	(414)	(414)	(200)	(181)	-	(181)	(200)
TOTAL REVENUES	10,930	10,929	4,800	4,819	-	4,819	4,800
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	219	219	100	96	-	96	100
Total Administrative	219	219	100	96	-	96	100
<i>Gatehouse</i>							
R&M-Gate	3,645	3,472	3,100	9,000	-	9,000	3,100
Misc-Contingency	549	643	600	532	120	652	600
Reserve - Gate	-	-	1,000	-	-	-	1,000
Total Gatehouse	4,194	4,115	4,700	9,532	120	9,652	4,700
TOTAL EXPENDITURES	4,413	4,334	4,800	9,628	120	9,748	4,800
Excess (deficiency) of revenues							
Over (under) expenditures	6,517	6,595	-	(4,809)	(120)	(4,929)	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	6,517	6,595	-	(4,809)	(120)	(4,929)	-
FUND BALANCE, BEGINNING	22,698	29,215	35,810	35,810	-	35,810	30,881
FUND BALANCE, ENDING	\$ 29,215	\$ 35,810	\$ 35,810	\$ 31,001	\$ (120)	\$ 30,881	\$ 30,881

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU JUL-2020	PROJECTED AUG - SEP-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	3,398	3,398	1,809	1,809	-	1,809	1,809
Special Assmnts- Discounts	(124)	(124)	(73)	(66)	-	(66)	(72)
TOTAL REVENUES	3,274	3,274	1,736	1,743	-	1,743	1,736
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	65	65	36	35	-	35	36
Total Administrative	65	65	36	35	-	35	36
<i>Gatehouse</i>							
R&M-Gate	662	617	1,000	730	-	730	1,000
Misc-Contingency	567	675	600	499	120	619	600
Reserve - Gate	-	-	100	-	-	-	100
Total Gatehouse	1,229	1,292	1,700	1,229	120	1,349	1,700
TOTAL EXPENDITURES	1,294	1,357	1,736	1,264	120	1,384	1,736
Excess (deficiency) of revenues Over (under) expenditures	1,980	1,917	-	479	(120)	359	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	1,980	1,917	-	479	(120)	359	-
FUND BALANCE, BEGINNING	21,397	23,377	25,294	25,294	-	25,294	25,653
FUND BALANCE, ENDING	\$ 23,377	\$ 25,294	\$ 25,294	\$ 25,773	\$ (120)	\$ 25,653	\$ 25,653

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL	PROJECTED	TOTAL	ANNUAL
				THRU JUL-2020	AUG - SEP-2020	PROJECTED FY 2020	BUDGET FY 2021
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	13,404	13,405	2,872	2,873	-	2,873	2,872
Special Assmnts- Discounts	(489)	(489)	(115)	(104)	-	(104)	(115)
TOTAL REVENUES	12,915	12,916	2,757	2,769	-	2,769	2,757
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	257	258	57	55	-	55	57
Total Administrative	257	258	57	55	-	55	57
<i>Gatehouse</i>							
R&M-Gate	4,599	8,443	2,000	1,860	-	1,860	2,000
Misc-Contingency	540	658	600	668	120	788	600
Reserve - Gate	-	-	100	-	-	-	100
Total Gatehouse	5,139	9,101	2,700	2,528	120	2,648	2,700
TOTAL EXPENDITURES	5,396	9,359	2,757	2,583	120	2,703	2,757
Excess (deficiency) of revenues Over (under) expenditures	7,519	3,557	-	186	(120)	66	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	7,519	3,557	-	186	(120)	66	-
FUND BALANCE, BEGINNING	(3,568)	3,951	7,508	7,508	-	7,508	7,574
FUND BALANCE, ENDING	\$ 3,951	\$ 7,508	\$ 7,508	\$ 7,694	\$ (120)	\$ 7,574	\$ 7,574

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL	PROJECTED	TOTAL	ANNUAL
				THRU JUL-2020	AUG - SEP-2020	PROJECTED FY 2020	BUDGET FY 2021
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	3,500	3,500	4,814	4,814	-	4,814	3,830
Special Assmnts- Discounts	(128)	(128)	(193)	(174)	-	(174)	(153)
TOTAL REVENUES	3,372	3,372	4,621	4,640	-	4,640	3,677
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	67	67	96	93	-	93	77
Total Administrative	67	67	96	93	-	93	77
<i>Gatehouse</i>							
R&M-Gate	1,040	9,764	1,500	111	-	111	1,500
Misc-Contingency	528	651	600	585	120	705	600
Capital Outlay	5,780	-	-	-	-	-	-
Reserve - Gate	-	-	1,500	-	-	-	1,500
Total Gatehouse	7,348	10,415	3,600	696	120	816	3,600
TOTAL EXPENDITURES	7,415	10,482	3,696	789	120	909	3,677
Excess (deficiency) of revenues Over (under) expenditures	(4,043)	(7,110)	925	3,851	(120)	3,731	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	925	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	925	-	-	-	-
Net change in fund balance	(4,043)	(7,110)	925	3,851	(120)	3,731	-
FUND BALANCE, BEGINNING	14,066	10,023	2,913	2,913	-	2,913	6,644
FUND BALANCE, ENDING	\$ 10,023	\$ 2,913	\$ 3,838	\$ 6,764	\$ (120)	\$ 6,644	\$ 6,644

ARBOR GREENE

Community Development District

Exhibit "B"
Allocation of Reserves

	002	003	004	005	006
	Devonshire	Estuary	Enclave	Parkview	Retreat
<u>AVAILABLE FUNDS</u>					
Beginning Fund Balance - Fiscal Year 2021	\$ 2,850	\$ 30,881	\$ 25,653	\$ 7,574	\$ 6,644
Net Change in Fund Balance - Fiscal Year 2021	-	-	-	-	-
Reserves - Fiscal Year 2021 Addition	300	1,000	100	100	1,500
Total Funds Available (Estimated) - 9/30/2021	3,150	31,881	25,753	7,674	8,144

ALLOCATION OF AVAILABLE FUNDS

<i>Assigned Fund Balance</i>						
Operating Reserve - Operating Capital	(1)	766	800	289	460	613
Reserves-Gate (Prior Years)	(2)	1,500	24,000	18,600	6,500	1,800
Reserves-Gate (FY 2020)	(3)	300	1,000	100	100	1,500
Reserves-Gate (FY 2021)	(4)	300	1,000	100	100	1,500
Total Reserves-Gate		2,100	26,000	18,800	6,700	4,800
Subtotal		2,866	26,800	19,089	7,160	5,413
Total Allocation of Available Funds		2,866	26,800	19,089	7,160	5,413
Total Unassigned (undesignated) Cash		\$ 284	\$ 5,081	\$ 6,664	\$ 514	\$ 2,731

Notes

- (1) Represents approximately 2 months of operating expenditures.
- (2) Represents assigned reserves to date (by motion at 11/19/19 board meeting).
- (3) Represents FY 2020 budgeted reserves.
- (4) Represents FY 2021 proposed budgeted reserves.

Arbor Greene
Community Development District

Supporting Budget Schedules
Fiscal Year 2021

ARBOR GREENE

Community Development District

**Comparison of Assessment Rates
Fiscal Year 2021 vs. Fiscal Year 2020**

Parcel	Name	General Fund 001			General Fund 002			General Fund 003			General Fund 004			General Fund 005			General Fund 006			Total Assessments per Unit			Acres	Units
		FY 2021	FY 2020	Percent Change	FY 2021	FY 2020	Percent Change	FY 2021	FY 2020	Percent Change	FY 2021	FY 2020	Percent Change	FY 2021	FY 2020	Percent Change	FY 2021	FY 2020	Percent Change	FY 2021	FY 2020	Percent Change		
A	Devonshire	\$1,314	\$1,338	-1.8%	\$65	\$65	0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,379	\$1,402	-1.7%	13	74
B	Alcove	\$2,628	\$2,675	-1.8%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$2,628	\$2,675	-1.8%	13	37
C	Trace	\$2,456	\$2,500	-1.8%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$2,456	\$2,500	-1.8%	22	67
D	Landing	\$2,004	\$2,040	-1.8%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$2,004	\$2,040	-1.8%	30	112
E	Preserve	\$1,968	\$2,004	-1.8%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,968	\$2,004	-1.8%	15	57
F	Estuary	\$2,653	\$2,700	-1.8%	\$0	\$0	n/a	\$29	\$29	0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$2,682	\$2,730	-1.7%	61	172
G	Enclave	\$3,233	\$3,291	-1.8%	\$0	\$0	n/a	\$0	\$0	n/a	\$15	\$15	0%	\$0	\$0	n/a	\$0	\$0	n/a	\$3,248	\$3,306	-1.8%	51	118
H / J	Parkview	\$2,100	\$2,137	-1.8%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$15	\$15	0%	\$0	\$0	n/a	\$2,114	\$2,152	-1.8%	32	114
I / K	Parkview	\$1,603	\$1,632	-1.8%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$15	\$15	0%	\$0	\$0	n/a	\$1,617	\$1,646	-1.7%	18	84
L	Whisper Pointe	\$1,923	\$1,958	-1.8%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,923	\$1,958	-1.8%	18	70
M	Heather Sound	\$1,509	\$1,536	-1.8%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,509	\$1,536	-1.8%	24	119
N	Townhomes	\$706	\$718	-1.8%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$706	\$718	-1.8%	15	159
O	Wynthorne	\$2,640	\$2,687	-1.8%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$2,640	\$2,687	-1.8%	6	17
P	Avalon	\$2,276	\$2,317	-1.8%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$2,276	\$2,317	-1.8%	7	23
Q	Retreat	\$2,720	\$2,769	-1.8%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$174	\$219	-20%	\$2,894	\$2,988	-3.1%	8	22
																							333	1,245