

Arbor Greene Community Development District

Board of Supervisors

Steve Eckhardt- Chairman
Michael S. Candella, Jr. Vice Chairman
Michael V. Candella, Sr.- Supervisor
Thomson George -Supervisor
Scott Derby. Supervisor

Mark Vega, District Manager
Amanda Uliano, District Counsel
Robert Dvorak, District Engineer
Jason von Merveldt, Community Manager
Annette Alfonso, Assistant Community Manager

Agenda

Tuesday, August 17, 2021 6:30 P.M.

1. **Call to Order**
 - A. **Roll Call**
2. **Public Comments (Limited to 3 Minutes)**
3. **Public Hearing to Consider the Adoption of the Budget for Fiscal Year 2022**
 - A. Resolution 2021-05 Annual Appropriations Fiscal Year 2022- Page # 2, 6
 - B. Resolution 2021-06 Levy of Non-Ad Valorem Assessments- Page # 30
4. **Consent Agenda**
 - A. Acceptance of Financial Report
 - B. National Pollutant Discharge Elimination System “NPDES” Monthly Meeting Discussion
 - C. Acceptance of the Fiscal Year 2022 Meeting Schedule-Page # 33
5. **Reports**
 - A. **District Engineer’s Report**
 - B. **District Manager’s Report**
 - C. **Community Manager’s Report**
 - i. Discussion and Decision Opportunities
 - a. Concessionaire Agreements for Zumba and Yoga
 - b. Tennis Court Resurfacing
 - ii. General Updates
 - iii. Events and Revenue Update
6. **Old Business, New Business and Supervisor Requests**
7. **Adjournment**

Note: The next Workshop is scheduled for September 16, 2021 at 6:30 P.M.

The next Meeting is scheduled for September 21, 2021 at 6:30 P.M.

District Office:
Inframark, Infrastructure Management Services
2654 Cypress Ridge Boulevard, Suite 101
Wesley Chapel, FL 33544

www.arborgreene.com

Meeting Location:
Arbor Greene Community Center
Gathering Room
18000 Arbor Greene Drive
Tampa, Florida

RESOLUTION 2021-05

A RESOLUTION OF THE ARBOR GREENE COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS OF THE DISTRICT AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022, AND REFERENCING THE MAINTENANCE AND BENEFIT SPECIAL ASSESSMENTS TO BE LEVIED BY THE DISTRICT FOR SAID FISCAL YEAR

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2021, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget and any proposed long-term financial plan or program of the District for future operations (the "Proposed Budget") the District did file a copy of the Proposed Budget with the general purpose local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, on May 18, 2021, the Board set August 17, 2021, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a) Florida Statutes; and

WHEREAS, Section 190.008(2)(a), Florida Statutes requires that, prior to October 1 of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget on a Cash Flow Budget basis, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year; and

WHEREAS, Section 190.021, Florida Statutes provides that the Annual Appropriation Resolution shall also fix the Maintenance Special Assessments and Benefit Special Assessments upon each piece of property within the boundaries of the District benefited, specifically and peculiarly, by the maintenance and/or capital improvement programs of the District, such levy representing the amount of District assessments necessary to provide for payment during the ensuing budget year of all properly authorized expenditures to be incurred by the District, including principal and interest of special revenue, capital improvement and/or benefit assessment bonds, in order for the District to exercise its various general and special powers to implement its single and specialized infrastructure provision purpose; and

WHEREAS, the Board of Supervisors of the Arbor Greene Community Development District finds and determines that the non-ad valorem special assessments it imposes and levies by this Resolution for maintenance on the parcels of property involved will constitute a mechanism by which the property owners lawfully and validly will reimburse the District for those certain special and peculiar benefits the

District has determined are received by, and flow to, the parcels of property from the systems, facilities and services being provided, and that the special and peculiar benefits are apportioned in a manner that is fair and reasonable in accordance with applicable assessment methodology and related case law; and

WHEREAS, the Chair of the Board of Supervisors may designate the District Manager or other person to certify the non-ad valorem assessment roll to the Tax Collector in and for Hillsborough County political subdivision on compatible electronic medium tied to the property identification number no later than 31 August 2021 so that the Tax Collector may merge that roll with others into the collection roll from which the November tax notice is to be printed and mailed; and

WHEREAS, the proceeds from the collections of these imposed and levied non-ad valorem assessments shall be paid to the Arbor Greene Community Development District; and

WHEREAS, the Tax Collector, under the direct supervision of the Florida Department of Revenue performs the state work in preparing, mailing out, collecting and enforcing against delinquency the non-ad valorem assessments of the District using the Uniform Collection Methodology for non-ad valorem assessments

WHEREAS, if the Property Appraiser and the Tax Collector have adopted a different technological procedure for certifying and merging the rolls, then that procedure must be worked out and negotiated with Board approval through the auspices of the District Manager before there are any deviations from the provisions of Section 197.3632, Fla. Stat., and Rule 12D-18, Florida Administrative Code.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF
SUPERVISORS OF THE ARBOR GREENE COMMUNITY
DEVELOPMENT DISTRICT;**

Section 1. The provisions of the whereas clauses are true and correct and are incorporated herein as dispositive.

Section 2. Budget

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Treasurer and the office of the Recording Secretary, and is hereby attached to this resolution, and hereby approves certain amendments thereto, as shown in Section 3 below.
- b. That the District Manager's Proposed Budget, as amended by the Board, is adopted hereby in accordance with the provisions of Section 190.008(2)(a), Florida Statutes and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be revised subsequently as deemed necessary by the District Manager to reflect actual revenues and expenditures for the fiscal year 2021 and/or revised projections for fiscal year 2022.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Treasurer and the District Recording Secretary and identified as "The Budget for the Arbor Greene Community Development District for the Fiscal Year Ending September 30, 2022, as Adopted by the Board of Supervisors on August 17, 2021".

Section 3. Appropriations

That there be, and hereby is appropriated out of the revenues of the Arbor Greene Community Development District, for the fiscal year beginning October 1, 2021, and ending September 30, 2022 the sum of _____ (\$_____) to be raised by the applicable imposition and levy by the Board of applicable non-ad valorem special assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$	
DEBT SERVICE FUND	\$	
CAPITAL PROJECTS FUND	\$	0
ENTERPRISE FUNDS	\$	0
<hr/>		
Total All Funds	\$	

Section 4. Supplemental Appropriations

The Board may authorize by resolution supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget account to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpended balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred, previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the applicable department director and the District Manager or Treasurer. The District Manager or Treasurer must establish administrative procedures, which require information on the request forms proving that such transfer requests comply with this section.

Section 5. Maintenance Special Assessment Levy: Fixed and Referenced and to be Levied by the Board

- a. That the Fiscal Year 2022 Maintenance Special Assessment Levy (the "Assessment Levy") for the assessment upon all the property within the boundaries of the District based upon the special and peculiar benefit received and further based upon reasonable and fair apportionment of the special benefit, shall be in accordance with the attached Exhibit A, which levy represents the

amount of District assessments necessary to provide for payment during the aforementioned budget year of all properly authorized expenditures to be incurred by the District, including principal and interest of special revenue, capital improvement and/or benefit assessment bonds. Said Assessment Levy shall be distributed as follows:

General Fund O & M	\$ [See Assessment Levy Resolution 2021-06]
Debt Service Fund	\$ [See Assessment Levy Resolution 2021-06]

- b. The designee of the Chair of the Board of Supervisors of the Arbor Greene Community Development District shall be the Manager or the Treasurer of the District designed to certify the non-ad valorem assessment roll to the Tax Collector in and for the Hillsborough County political subdivision, in accordance with applicable provisions of State law (Chapters 170, 190 and 197, Fla. Stat.) and applicable rules (Rule 12D-18, Florida Administrative Code) which shall include not only the maintenance special assessment levy but also the total for the debt service levy, as required by and pursuant to law.

Introduced, considered favorably, and adopted this 17th day of August, 2021.

Arbor Greene Community Development District

Steve Eckhardt
Chairman

Attest:

Mark Vega
Secretary

ARBOR GREENE
Community Development District

Annual Operating

Fiscal Year 2022

Approved Tentative Budget:
(Meeting 08/17/2021)

Prepared by:



Table of Contents

	<u>Page #</u>
<u>OPERATING BUDGET</u>	
General Fund (001 - Main)	
Summary of Revenues, Expenditures and Changes in Fund Balances	1-4
Exhibit A - Allocation of Fund Balances	5
Budget Narrative	6-13
 General Fund (002 - Devonshire)	
Summary of Revenues, Expenditures and Changes in Fund Balances	14
 General Fund (003 - Estuary)	
Summary of Revenues, Expenditures and Changes in Fund Balances	15
 General Fund (004 - Enclave)	
Summary of Revenues, Expenditures and Changes in Fund Balances	16
 General Fund (005 - Parkview)	
Summary of Revenues, Expenditures and Changes in Fund Balances	17
 General Fund (006 - Retreat)	
Summary of Revenues, Expenditures and Changes in Fund Balances	18
 Exhibit B - Allocation of Fund Balances (Funds 002-006)	19
<u>SUPPORTING BUDGET SCHEDULES</u>	
2022-2021 Non-Ad Valorem Assessment Summary	20

Arbor Greene
Community Development District

Operating Budget
Fiscal Year 2022

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU JULY-2021	PROJECTED AUGUST SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
REVENUES							
Interest - Investments	\$ 31,407	\$ 21,937	\$ 29,889	\$ 4,199	\$ 3,000	\$ 7,199	\$ 3,717
Concession Revenue	11,866	10,230	12,804	7,197	1,439	8,636	11,000
S/F Swimming Program Fees	10,167	7,692	9,000	5,737	1,147	6,884	7,380
S/F Snack Bar Revenue	3,005	1,912	3,000	2,852	570	3,422	2,459
Club Memberships & Tennis Fees	13,865	9,195	13,700	9,295	2,235	11,530	11,530
Special Events	3,218	1,039	3,600	664	1,465	2,129	2,129
Interest - Tax Collector	704	505	550	147	29	176	300
Rents or Royalties	23,529	5,685	24,000	14,204	2,841	17,045	7,500
Special Assmnts- Tax Collector	2,505,958	2,535,571	2,490,811	2,490,810	-	2,490,810	2,478,048
Special Assmnts- Discounts	(91,355)	(91,873)	(99,632)	(91,725)	-	(91,725)	(99,122)
Contributions, Private	2,405	1,200	-	3,660	-	3,660	-
Other Miscellaneous Revenues	11,055	10,129	120	2,840	-	2,840	120
Gate Bar Code/Remotes	9,994	9,097	10,000	7,867	1,679	9,546	9,500
Insurance Reimbursements	-	13,511	-	-	-	-	-
TOTAL REVENUES	2,535,818	2,535,830	2,497,842	2,457,747	14,405	2,472,152	2,434,560
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	23,252	26,697	25,836	20,408	4,306	24,714	25,836
ProfServ-Arbitrage Rebate	600	-	-	-	-	-	-
ProfServ-Dissemination Agent	1,000	1,000	-	-	-	-	-
ProfServ-Engineering	6,984	9,979	10,000	18,320	3,664	21,984	10,000
ProfServ-Legal Services	24,507	5,023	20,000	3,295	11,470	14,765	20,000
ProfServ-Mgmt Consulting Serv	68,862	70,928	70,928	60,284	10,644	70,928	73,056
ProfServ-Tax Collector	27,694	29,343	49,816	47,983	-	47,983	49,561
Auditing Services	6,100	6,100	6,100	6,200	-	6,200	6,300
Postage and Freight	1,980	852	2,200	567	849	1,416	1,500
Insurance - Risk Management	37,314	35,057	38,255	35,782	-	35,782	39,360
Printing and Binding	577	169	525	28	345	373	400
Legal Advertising	3,459	3,772	2,600	937	2,679	3,616	3,650
Miscellaneous Services	1,428	387	1,200	605	303	908	1,200
Misc-District Filing Fees	175	175	175	-	175	175	175
Misc-Bank Charges	1,620	1,467	1,650	650	130	780	780
Office Supplies	10	-	-	-	-	-	-
Total Administrative	205,562	190,949	229,285	195,059	34,564	229,623	231,818
<i>Physical Environment</i>							
Capital Outlay	432,667	346,653	-	106,190	123,335	229,525	-
Total Physical Environment	432,667	346,653	-	106,190	123,335	229,525	-
<i>Water-Sewer Comb Services</i>							
Utility - City Water - Park	17,903	13,927	18,500	15,989	2,511	18,500	16,500
Electricity - Entry Fountain	6,190	8,900	6,900	5,078	2,467	7,545	8,000
Electricity - Main Fountain	6,259	5,827	6,300	5,200	843	6,043	6,500
Electricity - Pump Station	3,017	3,128	3,600	3,004	69	3,073	3,500
R&M-Equipment	-	-	2,000	-	-	-	2,000
Total Water-Sewer Comb Services	33,369	31,782	37,300	29,271	5,890	35,161	36,500

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU JULY-2021	PROJECTED AUGUST SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
<i>Flood Control/Stormwater Mgmt</i>							
Contracts-Lake and Wetland	34,668	35,508	34,668	30,930	6,186	37,116	37,116
R&M-Lake	24,600	22,085	30,000	38,106	8,000	46,106	30,000
R&M-Stormwater System	4,000	-	5,000	-	2,000	2,000	5,000
Misc-NPDES Program	-	-	250	-	250	250	250
Reserve - Lakes	-	-	65,000	-	-	-	60,000
Reserve-Stormwater System	-	-	8,000	-	-	-	8,000
Total Flood Control/Stormwater Mgmt	63,268	57,593	142,918	69,036	16,436	85,472	140,366
<i>Landscape Services</i>							
Contracts-Landscape	256,300	238,600	260,000	225,967	57,866	283,833	260,000
R&M-Renewal and Replacement	25,190	29,245	35,000	38,840	27,743	66,583	30,000
R&M-Irrigation Equip	6,290	9,111	5,000	3,379	4,322	7,701	8,000
R&M-Pump Station	2,766	1,515	3,000	912	1,229	2,141	2,500
R&M-Trees and Trimming	110,510	29,145	95,000	78,023	16,977	95,000	95,000
Reserves - Irrigation System	-	-	3,500	-	-	-	3,500
Reserve - Landscaping	-	5,700	-	-	-	-	-
Total Landscape Services	401,056	313,316	401,500	347,121	108,136	455,257	399,000
<i>Gatehouse</i>							
Contracts-Police	19,303	13,839	26,000	11,260	-	11,260	26,000
Contracts-Security Services	136,890	138,395	135,200	114,116	23,600	137,716	141,600
Communication - Telephone	2,531	2,112	2,400	2,033	404	2,437	2,424
Electricity - General	1,578	1,471	1,560	1,330	260	1,590	1,560
Utility - Water	262	1,076	120	125	544	669	700
R&M-Gatehouse	5,147	1,489	6,000	3,218	100	3,318	3,500
Misc-Bar Codes	4,692	5,225	5,200	5,347	110	5,457	5,200
Bottled Water Delivery	112	243	300	227	45	272	200
Reserve - Gate	-	-	3,500	-	-	-	3,500
Total Gatehouse	170,515	163,850	180,280	137,656	25,063	162,719	184,684
<i>Road and Street Facilities</i>							
Electricity - Streetlighting	35,049	32,798	37,500	14,344	19,580	33,924	15,600
R&M-Road Cleaning	6,710	7,600	8,550	7,600	950	8,550	9,500
R&M-Sidewalks	74,195	97,630	90,000	135,690	2,800	138,490	100,000
R&M-Street Signs	503	1,285	1,000	2,172	-	2,172	2,000
R&M-Streetlights	20,930	40,225	22,000	23,721	6,857	30,578	22,000
R&M-Walls and Signage	-	198	2,000	577	275	852	2,000
R&M-Roads, Alleyways and Curbs	21,690	29,183	60,000	13,554	11,883	25,437	60,000
Reserve - Monuments/Signage	-	-	10,000	-	-	-	10,000
Reserve - Roadways	-	76,335	525,000	-	-	-	378,500
Total Road and Street Facilities	159,077	285,254	756,050	197,658	42,344	240,002	599,600
<i>Coffee Shop</i>							
COS - Food & Bev Supplies	2,570	1,423	3,000	2,705	295	3,000	2,500
Total Coffee Shop	2,570	1,423	3,000	2,705	295	3,000	2,500

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU JULY-2021	PROJECTED AUGUST SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
Swimming Pool							
ProfServ-Pool Maintenance	14,400	14,400	14,400	18,565	2,400	20,965	37,800
Contracts-Fountain	375	1,313	1,380	195	1,255	1,450	1,450
Utility - Gas	1,000	394	1,000	4,076	64	4,140	1,845
R&M-Fountain	1,829	5,595	5,000	565	3,147	3,712	5,000
R&M-Pools	19,000	14,635	15,000	8,993	7,825	16,818	17,000
Op Supplies - Fountain	-	40	500	260	240	500	500
Op Supplies-Pool Chem.&Equipm.	409	439	500	1,277	255	1,532	500
Reserve - Fountain	-	-	5,000	-	-	-	5,000
Reserve - Swimming Pools	-	1,614	9,000	-	-	-	9,000
Total Swimming Pool	37,013	38,430	51,780	33,931	15,186	49,117	78,095
Tennis Court							
R&M-Court Maintenance	14,345	16,923	15,000	12,693	2,941	15,634	15,700
Op Supplies - General	224	-	500	-	500	500	500
Reserve - Tennis Court	1,615	-	12,000	-	-	-	12,000
Total Tennis Court	16,184	16,923	27,500	12,693	3,441	16,134	28,200
Common Area							
ProfServ-Info Technology	17,929	16,624	18,000	18,656	3,731	22,387	18,000
Contracts-Security Services	384	384	384	384	-	384	384
Contracts-Fitness Equipment	1,180	1,180	1,180	950	190	1,140	1,180
Contracts-Air Conditioning	250	349	1,200	1,536	1,097	2,633	3,000
Contracts-Cleaning Services	6,590	1,943	8,500	-	4,267	4,267	4,300
Fuel, Gasoline and Oil	1,535	1,543	1,600	1,248	291	1,539	1,600
Communication - Telephone	10,874	8,729	10,332	6,351	1,864	8,215	8,358
Postage and Freight	-	-	500	-	-	-	500
Electricity - General	51,239	39,211	52,000	42,579	2,646	45,225	45,250
Utility - Refuse Removal	4,293	6,063	5,650	5,599	150	5,749	5,650
Utility - Water & Sewer	36,319	37,682	37,000	21,377	15,624	37,001	37,000
R&M-Air Conditioning	1,046	349	1,000	-	698	698	1,000
R&M-Boardwalks	-	271	5,000	10,049	-	10,049	3,750
R&M-Buildings	37,658	78,817	50,000	29,779	28,459	58,238	55,000
R&M-Electrical	54	845	500	1,225	245	1,470	500
R&M-Equipment	5,310	4,126	7,500	3,222	1,496	4,718	5,000
R&M-Grounds	2,420	2,932	4,500	5,116	1,023	6,139	3,000
R&M-Parks	8,250	6,600	8,000	7,809	1,500	9,309	7,500
Misc-Access Cards	878	391	3,500	1,751	350	2,101	2,000
Misc-Event Expense	18,290	12,615	18,000	20,977	4,200	25,177	18,500
Misc-Holiday Lighting	31,325	30,900	32,925	33,750	-	33,750	34,000
Misc-Backgr. checks/bonding	619	185	400	89	313	402	400
Misc-Contingency	7,214	3,358	1,500	2,014	3,272	5,286	5,300
Office Supplies	1,972	1,666	3,000	2,719	281	3,000	2,000
Office Equipment	3,620	1,136	3,000	2,903	97	3,000	2,500
Op Supplies - General	14,896	12,359	14,500	11,339	2,289	13,628	14,000
Op Supplies - Uniforms	2,255	2,193	2,000	3,476	500	3,976	2,300
Reserve - Clubhouse	-	-	15,000	-	-	-	15,000
Reserve - Court Amenities	-	-	3,000	-	-	-	3,000
Reserve - Fences	-	-	4,000	-	-	-	4,000
Reserve - Playground	-	-	25,000	-	-	-	25,000
Reserve - Streetlights	-	-	2,000	-	-	-	2,000
Total Common Area	266,400	272,451	340,671	234,898	74,581	309,479	330,972

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU JULY-2021	PROJECTED AUGUST SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
Newsletter							
Contractual Services	1,500	600	1,500	1,401	99	1,500	1,500
Total Newsletter	1,500	600	1,500	1,401	99	1,500	1,500
Personnel							
Payroll-Salaries	89,691	142,549	140,000	119,096	23,904	143,000	142,000
401(K) Plan	-	-	-	-	-	-	8,520
Payroll-Part Time	18,940	9,363	13,520	7,746	2,254	10,000	15,000
Payroll-Maintenance	39,827	-	-	-	-	-	-
Payroll-Part Time Club	73,798	84,936	75,000	81,851	16,370	98,221	94,000
Payroll-Part Time Maint	51,218	60,973	65,000	72,251	14,450	86,701	105,000
FICA Taxes	20,921	22,780	22,454	21,538	4,359	25,897	27,234
Workers' Compensation	8,155	8,585	8,984	7,883	-	7,883	8,671
Unemployment Compensation	-	2,515	-	2,152	-	2,152	-
Travel and Per Diem	68	90	100	66	34	100	100
Misc-Training	1,028	430	1,000	856	144	1,000	800
Total Personnel	303,646	332,221	326,058	313,439	61,515	374,954	401,325
TOTAL EXPENDITURES	2,092,827	2,051,445	2,497,842	1,681,058	510,884	2,192,337	2,434,560
Excess (deficiency) of revenues Over (under) expenditures	442,991	484,385	-	776,689	(496,479)	279,815	(0)
OTHER FINANCING SOURCES (USES)							
Interfund Transfer - In	15,554	-	-	-	-	-	-
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	(0)
TOTAL OTHER SOURCES (USES)	15,554	-	-	-	-	-	(0)
Net change in fund balance	458,545	484,385	-	776,689	(496,479)	279,815	(0)
FUND BALANCE, BEGINNING	609,592	1,068,137	1,552,522	1,552,522	-	1,552,522	1,832,337
FUND BALANCE, ENDING	\$ 1,068,137	\$ 1,552,522	\$ 1,552,522	\$ 2,329,211	\$ (496,479)	\$ 1,832,337	\$ 1,832,337

ARBOR GREENE**Community Development District**

Exhibit "A"
Allocation of Fund Balance

<i>Description</i>	<i>Amount</i>
Beginning Fund Balance - Fiscal Year 2022	\$ 1,832,337
Net Change in Fund Balance - Fiscal Year 2022	-
Reserves - Fiscal Year 2022 Additions	538,500
Less:	
Funding for First Quarter Operating Expenditures:	\$ (316,010) ⁽¹⁾

Assigned Fund Balance for Capital Projects/Renewal and Replacement:

	<u>Prior Year ⁽²⁾</u>	<u>Unassignment/ Use of Reserves</u>	<u>FY 2021 ⁽³⁾</u>	<u>FY 2022 ⁽⁴⁾</u>	<u>Total</u>	
<i>Clubhouse</i>	\$ 2,000	\$ -	\$ 15,000	\$ 15,000	32,000	
<i>Court</i>	21,689	-	3,000	3,000	27,689	
<i>Fences</i>	14,305	-	4,000	4,000	22,305	
<i>Fountain</i>	16,958	-	5,000	5,000	26,958	
<i>Gate</i>	18,903	-	3,500	3,500	25,903	
<i>Irrigation</i>	54,000	-	3,500	3,500	61,000	
<i>Lakes</i>	17,500	-	65,000	60,000	142,500	
<i>Landscape</i>	41,645	-	-	-	41,645	
<i>Playground</i>	34,605	-	25,000	25,000	84,605	
<i>Roadways</i>	282,015	-	525,000	378,500	1,185,515	
<i>Signage</i>	52,800	-	10,000	10,000	72,800	
<i>Stormwater</i>	53,500	-	8,000	8,000	69,500	
<i>Streetlights</i>	-	-	2,000	2,000	4,000	
<i>Swimming</i>	43,323	-	9,000	9,000	61,323	
<i>Tennis Court</i>	23,975	-	12,000	12,000	47,975	
<i>Total</i>	677,218	-	690,000	538,500	1,905,718	(1,905,718)

Total Undesignated Fund Balance as of 9/30/2022	\$ 149,109
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Notes

- (1) Represents approximately 2 months of operating expenditures
 (2) Represents assigned reserves to date (by motion at 10/20/20 board meeting).
 (3) Represents FY 2021 budgeted reserves.
 (4) Represents FY 2022 proposed budgeted reserves.

Budget Narrative
Fiscal Year 2022

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.

Contributions, Private

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.

Budget Narrative
Fiscal Year 2022

Administrative (continued)

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.

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 and 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 2022

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-Lake and Wetland

Lakemasters Aquatic currently provides aquatic services to the District. The HOA pays the district \$75/month for a portion of shared services. The District currently reimburses 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 2022**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 Universal 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.

ARBOR GREENE

Community Development District

*General Fund***Budget Narrative**
Fiscal Year 2022**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 2022

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, Annette 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 2022

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.

401(k) Plan

Defined contribution pension for full time employees

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 2022

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 2022 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU JULY-2021	PROJECTED AUGUST SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	4,787	4,787	4,787	4,787	-	4,787	4,957
Special Assmnts- Discounts	(175)	(173)	(191)	(176)	-	(176)	(198)
TOTAL REVENUES	4,612	4,614	4,596	4,611	-	4,611	4,759
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	92	92	96	92	-	92	99
Total Administrative	92	92	96	92	-	92	99
<i>Gatehouse</i>							
R&M-Gate	5,993	758	3,600	2,389	1,211	3,600	3,600
Misc-Contingency	636	753	600	632	632	1,264	760
Reserve - Gate	-	-	300	-	-	-	300
Total Gatehouse	6,629	1,511	4,500	3,021	1,843	4,864	4,660
TOTAL EXPENDITURES	6,721	1,603	4,596	3,113	1,843	4,956	4,759
Excess (deficiency) of revenues							
Over (under) expenditures	(2,109)	3,011	-	1,498	(1,843)	(345)	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	(2,109)	3,011	-	1,498	(1,843)	(345)	-
FUND BALANCE, BEGINNING	4,404	2,295	5,306	5,306	-	5,306	4,961
FUND BALANCE, ENDING	\$ 2,295	\$ 5,306	\$ 5,306	\$ 6,804	\$ (1,843)	\$ 4,961	\$ 4,961

Summary of Revenues, Expenditures and Changes in Fund Balances

Fiscal Year 2022 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU JULY-2021	PROJECTED AUGUST SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	11,343	5,000	5,000	5,000	-	5,000	1,915
Special Assmnts- Discounts	(414)	(181)	(200)	(184)	-	(184)	(77)
TOTAL REVENUES	10,929	4,819	4,800	4,816	-	4,816	1,838
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	219	96	100	96	-	96	38
Total Administrative	219	96	100	96	-	96	38
<i>Gatehouse</i>							
R&M-Gate	3,472	18,185	3,100	222	2,878	3,100	1,000
Misc-Contingency	643	662	600	617	617	1,234	800
Reserve - Gate	-	-	1,000	-	-	-	-
Total Gatehouse	4,115	18,847	4,700	839	3,495	4,334	1,800
TOTAL EXPENDITURES	4,334	18,943	4,800	935	3,495	4,430	1,838
Excess (deficiency) of revenues							
Over (under) expenditures	6,595	(14,124)	-	3,881	(3,495)	386	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	6,595	(14,124)	-	3,881	(3,495)	386	-
FUND BALANCE, BEGINNING	29,214	35,809	21,685	21,685	-	21,685	22,071
FUND BALANCE, ENDING	\$ 35,809	\$ 21,685	\$ 21,685	\$ 25,566	\$ (3,495)	\$ 22,071	\$ 22,071

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU JULY-2021	PROJECTED AUGUST SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	3,398	1,809	1,809	1,809	-	1,809	1,809
Special Assmnts- Discounts	(124)	(66)	(73)	(67)	-	(67)	(72)
TOTAL REVENUES	3,274	1,743	1,736	1,742	-	1,742	1,736
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	65	35	36	35	-	35	36
Total Administrative	65	35	36	35	-	35	36
<i>Gatehouse</i>							
R&M-Gate	617	2,830	1,000	14,749	(13,749)	1,000	1,000
Misc-Contingency	675	630	600	757	757	1,514	600
Reserve - Gate	-	-	100	-	-	-	100
Total Gatehouse	1,292	3,460	1,700	15,506	(12,992)	2,514	1,700
TOTAL EXPENDITURES	1,357	3,495	1,736	15,541	(12,992)	2,549	1,736
Excess (deficiency) of revenues							
Over (under) expenditures	1,917	(1,752)	-	(13,799)	12,992	(807)	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	1,917	(1,752)	-	(13,799)	12,992	(807)	-
FUND BALANCE, BEGINNING	23,378	25,295	23,543	23,543	-	23,543	22,736
FUND BALANCE, ENDING	\$ 25,295	\$ 23,543	\$ 23,543	\$ 9,744	\$ 12,992	\$ 22,736	\$ 22,736

Summary of Revenues, Expenditures and Changes in Fund Balances

Fiscal Year 2022 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU JULY-2021	PROJECTED AUGUST SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	13,405	2,873	2,872	2,873	-	2,873	2,899
Special Assmnts- Discounts	(489)	(104)	(115)	(106)	-	(106)	(116)
TOTAL REVENUES	12,916	2,769	2,757	2,767	-	2,767	2,783
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	258	55	57	55	-	55	58
Total Administrative	258	55	57	55	-	55	58
<i>Gatehouse</i>							
R&M-Gate	8,443	2,005	2,000	795	1,205	2,000	2,000
Misc-Contingency	658	769	600	516	516	1,032	625
Reserve - Gate	-	-	100	-	-	-	100
Total Gatehouse	9,101	2,774	2,700	1,311	1,721	3,032	2,725
TOTAL EXPENDITURES	9,359	2,829	2,757	1,366	1,721	3,087	2,783
Excess (deficiency) of revenues							
Over (under) expenditures	3,557	(60)	-	1,401	(1,721)	(320)	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	3,557	(60)	-	1,401	(1,721)	(320)	-
FUND BALANCE, BEGINNING	3,950	7,507	7,447	7,447	-	7,447	7,127
FUND BALANCE, ENDING	\$ 7,507	\$ 7,447	\$ 7,447	\$ 8,848	\$ (1,721)	\$ 7,127	\$ 7,127

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU JULY-2021	PROJECTED AUGUST SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	3,500	4,814	3,830	3,830	-	3,830	3,830
Special Assmnts- Discounts	(128)	(174)	(153)	(141)	-	(141)	(153)
TOTAL REVENUES	3,372	4,640	3,677	3,689	-	3,689	3,677
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	67	93	77	74	-	74	77
Total Administrative	67	93	77	74	-	74	77
<i>Gatehouse</i>							
R&M-Gate	9,764	2,011	1,500	219	1,281	1,500	1,500
Misc-Contingency	651	687	600	516	516	1,032	625
Reserve - Gate	-	-	1,500	-	-	-	1,500
Total Gatehouse	10,415	2,698	3,600	735	1,797	2,532	3,625
TOTAL EXPENDITURES	10,482	2,791	3,677	809	1,797	2,606	3,702
Excess (deficiency) of revenues							
Over (under) expenditures	(7,110)	1,849	-	2,880	(1,797)	1,083	(25)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	(25)
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	(25)
Net change in fund balance	(7,110)	1,849	-	2,880	(1,797)	1,083	(25)
FUND BALANCE, BEGINNING	10,023	2,913	4,762	4,762	-	4,762	5,845
FUND BALANCE, ENDING	\$ 2,913	\$ 4,762	\$ 4,762	\$ 7,642	\$ (1,797)	\$ 5,845	\$ 5,820

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 2022	\$ 4,961	\$ 22,071	\$ 22,736	\$ 7,127	\$ 5,845
Net Change in Fund Balance - Fiscal Year 2022	-	-	-	-	(25)
Reserves - Fiscal Year 2022 Addition	300	-	100	100	1,500
Total Funds Available (Estimated) - 9/30/2022	5,261	22,071	22,836	7,227	7,320

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance						
Operating Reserve - Operating Capital	(1)	766	800	289	460	616
Reserves-Gate (Prior Years)	(2)	1,800	20,500	18,700	6,600	3,300
Reserves-Gate (FY 2021)	(3)	300	771	100	67	1,500
Reserves-Gate (FY 2022)	(4)	300	-	100	100	1,500
Total Reserves-Gate		2,400	21,271	18,900	6,767	6,300
Subtotal		3,166	22,071	19,189	7,227	6,916
Total Allocation of Available Funds		3,166	22,071	19,189	7,227	6,916
Total Unassigned (undesignated) Cash		\$ 2,095	\$ -	\$ 3,647	\$ -	\$ 404

Notes

- (1) Represents approximately 2 months of operating expenditures.
 (2) Represents assigned reserves to date (by motion at 10/20/20 board meeting).
 (3) Represents FY 2021 budgeted reserves.
 (4) Represents FY 2022 proposed budgeted reserves.

Arbor Greene
Community Development District

Supporting Budget Schedules
Fiscal Year 2022

**Comparison of Assessment Rates
Fiscal Year 2022 vs. Fiscal Year 2021**

		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 2022	FY 2021	Percent Change	FY 2022	FY 2021	Percent Change	FY 2022	FY 2021	Percent Change	FY 2022	FY 2021	Percent Change	FY 2022	FY 2021	Percent Change	FY 2022	FY 2021	Percent Change	FY 2022	FY 2021	Percent Change		
Parcel	Name																							
A	Devonshire	\$1,307	\$1,314	-0.5%	\$67	\$65	4%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,374	\$1,379	-0.3%	13	74
B	Alcove	\$2,614	\$2,628	-0.5%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$2,614	\$2,628	-0.5%	13	37
C	Trace	\$2,443	\$2,456	-0.5%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$2,443	\$2,456	-0.5%	22	67
D	Landing	\$1,993	\$2,004	-0.5%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,993	\$2,004	-0.5%	30	112
E	Preserve	\$1,958	\$1,968	-0.5%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,958	\$1,968	-0.5%	15	57
F	Estuary	\$2,639	\$2,653	-0.5%	\$0	\$0	n/a	\$11	\$29	-62%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$2,650	\$2,682	-1.2%	61	172
G	Enclave	\$3,216	\$3,233	-0.5%	\$0	\$0	n/a	\$0	\$0	n/a	\$15	\$15	0%	\$0	\$0	n/a	\$0	\$0	n/a	\$3,231	\$3,248	-0.5%	51	118
H / J	Parkview	\$2,089	\$2,100	-0.5%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$15	\$15	1%	\$0	\$0	n/a	\$2,103	\$2,114	-0.5%	32	114
I / K	Parkview	\$1,594	\$1,603	-0.5%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$15	\$15	1%	\$0	\$0	n/a	\$1,609	\$1,617	-0.5%	18	84
L	Whisper Pointe	\$1,913	\$1,923	-0.5%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,913	\$1,923	-0.5%	18	70
M	Heather Sound	\$1,501	\$1,509	-0.5%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,501	\$1,509	-0.5%	24	119
N	Townhomes	\$702	\$706	-0.5%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$702	\$706	-0.5%	15	159
O	Wynthorne	\$2,626	\$2,640	-0.5%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$2,626	\$2,640	-0.5%	6	17
P	Avalon	\$2,264	\$2,277	-0.5%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$2,264	\$2,276	-0.5%	7	23
Q	Retreat	\$2,706	\$2,720	-0.5%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$174	\$174	0%	\$2,880	\$2,894	-0.5%	8	22
																						333	1,245	

RESOLUTION 2021-06

A RESOLUTION LEVYING AND IMPOSING A NON AD VALOREM MAINTENANCE SPECIAL ASSESSMENT FOR THE ARBOR GREENE COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2022

Preamble

WHEREAS, certain improvements existing within the Arbor Greene Community Development District (the “District”) and certain costs of operation, repairs and maintenance are being incurred; and

WHEREAS, the Board of Supervisors of the Arbor Greene Community Development District find that the District's total General Fund operation assessments, taking into consideration other revenue sources during Fiscal Year 2022, will amount to (\$_____) and

WHEREAS, the Board of Supervisors of the Arbor Greene Community Development District finds the District’s Debt Service Fund Assessment during Fiscal Year 2022 will amount to (\$____); and

WHEREAS, the Board of Supervisors of the Arbor Greene Community Development District finds that the Debt Service Fund relates to systems and facilities which provide special benefits peculiar to certain property within the District based on the applicable assessment methodology; and

WHEREAS, the Board of Supervisors of the Arbor Greene Community Development District finds that the non-ad valorem special assessments it levies and imposes by this resolution for maintenance on the parcels of property involved will reimburse the District for certain special and peculiar benefits received by the property flowing from the maintenance of the systems, facilities and services apportioned in a manner that is fair and reasonable, in accordance with the applicable assessment methodology; and

WHEREAS, the District Board understands that this resolution levies only the maintenance assessments for 2022, the Chair of the District, or the designee of the District Manager, shall certify a total non-ad valorem assessment roll in a timely manner to the Tax Collector in and for Hillsborough County for collection to include all assessments levied and

approved by the District on the property including those for debt service as well as for special maintenance assessments.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD
OF SUPERVISORS OF THE ARBOR GREENE
COMMUNITY DEVELOPMENT DISTRICT OF
HILLSBOROUGH COUNTY, FLORIDA;**

Section 1. All the whereas clauses are incorporated herein and are dispositive.

Section 2. A special assessment for maintenance as provided for in Chapters 190.021(3), Florida Statutes, (hereinafter referred to as assessment) is hereby levied on the platted lots within the District.

Section 3. That the collection and enforcement of the aforesaid assessments on platted lots shall be by the Tax Collector serving as agent of the State of Florida in Hillsborough County (Tax Collector) and shall be at the same time and in like manner as ad valorem taxes and subject to all ad valorem tax collection and enforcement procedures which attend the use of the official annual tax notice.

Section 4. The levy and imposition of the maintenance special assessments on platted lots included in the District will be combined with the debt service non-ad valorem assessments which were levied and certified as a total amount on the non-ad valorem assessment roll to the Hillsborough County Tax Collector by the designee of the Chair of the Board on compatible medium no later than 31 August 2021, which shall then be collected by the Tax Collector on the tax notice along with other non-ad valorem assessments from other local governments and with all applicable property taxes to each platted parcel of property.

Section 5. The proceeds therefrom shall be paid to the Arbor Greene Community Development District.

Section 6. The Chair of the Board of the Arbor Greene Community Development District designates the District Manager to perform the certification duties.

Section 7. Be it further resolved, that a copy of this Resolution be transmitted to the proper public officials so that its purpose and effect may be carried out in accordance with law.

PASSED AND ADOPTED this 17th day of August, 2021, by the Board of Supervisors of the Arbor Greene Community Development District, Hillsborough County, Florida.

Mark Vega
Secretary

Steve Eckhardt
Chairman

**Arbor Greene Community Development District
Meeting Dates – Fiscal Year 2022**

The Board of Supervisors of the Arbor Greene Community Development District will be held on the 3rd Tuesday of the month for the Board Meeting with the Workshop on the preceding Thursday, for Fiscal Year 2022 in the Gathering Room, Arbor Greene Community Center, 18000 Arbor Greene Drive, Tampa, Florida at 6:30 p.m. on:

Workshop Dates

October 14, 2021	April 14, 2022
November 11, 2021	May 12, 2022
December 16, 2021	June 16, 2022
January 13, 2022	July 14, 2022
February 10, 2022	August 11, 2022
March 10, 2022	September 15, 2022

Regular Meeting Dates

October 19, 2021	April 19, 2022
November 16, 2021	May 17, 2022
December 21, 2021	June 21, 2022
January 18, 2022	July 19, 2022
February 15, 2022	August 16, 2022
March 15, 2022	September 20, 2022

Meetings and Workshops may be continued to a date and time certain, which will be announced at the meetings or workshops. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at the workshop or regular meeting because of a disability or physical impairment should contact the District Office at (954) 603-0033 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meetings or workshops is advised that person will need a record of the proceedings and that, accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Mark Vega
District
Manager