

**BALLANTRAE CDD - STATEMENT 1
FY 2022- 2023 ADOPTED BUDGET - GENERAL FUND**

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 AMENDED	FY 2023 ADOPTED	VARIANCE 2022-2023
1 O&M REVENUES:						
2 LANDOWNER ASSESMENTS (NET)	\$ 1,030,626	\$ 1,025,698	1,027,365	\$ 1,024,660	\$ 1,024,660	\$ -
3 EXCESS FEES CARRYFORWARD PREVIOUS YEARS	3,758	4,428	-	2,812	2,812	-
4 CARRYOVER FROM PREVIOUS YEARS (FUND BALANCE FORWARD)	249,323	-	-	375,000	100,000	(275,000)
5 OTHER INCOME	10,788	6,912	7,404	-	-	-
6 TRANSFER IN FROM RESERVE FUND	202,547	-	-	-	-	-
6 O&M TOTAL REVENUES:	1,497,042	1,037,038	1,034,769	1,402,472	1,127,472	(275,000)
7						
8 O&M ADMINISTRATIVE EXPENDITURES:						
9 BOARD OF SUPERVISORS						
10 SUPERVISOR STIPENDS	13,200	10,600	11,585	14,000	14,000	-
11 NEWSLETTER - PRINT & MAILING	7,593	4,681	-	-	-	-
12 WEBSITE SERVER & NAME	794	1,761	2,015	1,650	2,015	365
13 PUBLIC OFFICIALS LIABILITY INSURANCE	2,500	2,563	2,691	3,369	3,369	-
14 MANAGEMENT SERVICES						
15 ADMINISTRATIVE SERVICES	-	-	-	-	-	-
16 DISTRICT MANAGEMENT	53,196	55,460	60,053	60,309	55,000	(5,309)
17 FINANCIAL CONSULTING SERVICES	-	-	-	-	-	-
18 ACCOUNTING SERVICES	-	-	-	-	-	-
19 ENGINEERING & LEGAL SERVICES						
20 DISTRICT ENGINEER	5,177	17,683	11,623	18,000	18,000	-
21 DISTRICT COUNSEL	10,084	18,111	10,099	17,300	17,300	-
22 ADMINISTRATIVE: OTHER						
23 ANNUAL FINANCIAL AUDIT	3,700	3,700	3,700	3,800	4,200	400
24 DISCLOSURE REPORT	-	-	-	-	-	-
25 TRUSTEES FEES	3,771	3,771	2,021	3,772	3,772	-
26 PROPERTY APPRAISER FEE	150	150	150	150	150	-
27 LEGAL ADVERTISING	1,055	1,821	1,206	750	750	-
28 ARBITRAGE REBATE CALCULATION	500	500	500	650	650	-
29 DUES, LISCENSES AND FEES	193	406	175	1,200	1,200	-
30 COMPLIANCE WITH ADA	-	-	-	2,480	2,480	-
31 ADMINISTRATIVE CONTINGENCY	4,675	4,274	1,428	5,000	5,000	-
32 MISC SERVICES	-	93	218	-	-	-
33 O&M ADMINISTRATIVE TOTAL:	106,588	125,574	107,464	132,430	127,886	(4,544)

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34						
35 INSURANCE						
36 GERNERAL LIABILITY	3,414	2,960	3,108	6,957	7,700	743
37 PROPERTY CASUALTY	12,986	13,905	15,265	16,214	18,000	1,786
38 INSURANCE TOTAL	16,400	16,865	18,373	23,171	25,700	2,529
39						
40 UTILITY SERVICES						
41 ELECTRIC UTILITY SERVICES	21,975	22,588	25,960	23,000	25,000	2,000
42 ELECTRIC UTILITY - RECREATION FACILITIES	12,680	11,026	10,629	15,000	15,000	-
43 ELECTRIC STREET LIGHTING	110,052	101,284	83,685	103,500	103,500	-
44 UTILITY - WATER - CLUBHOUSE & POOLS	8,133	5,756	10,554	14,000	14,000	-
45 STORMWATER ASSESSMENT	1,751	-	4,469	2,200	2,200	-
46 UTILITY SERVICES SUBTOTAL	154,591	140,653	135,297	157,700	159,700	2,000
47						
48 LAKES/PONDS & LANDSCAPE						
49 LAKES/PONDS: CONTRACTS						
50 AQUATIC CONTRACT	22,800	21,673	30,539	34,800	34,800	-
51 WETLAND BUFFER SPRAY CONTRACT		15,192	15,192	20,256	20,256	-
52 LAKES/PONDS: OTHER						
53 FOUNTAIN REPAIRS & MAINTNANCE	765	485	1,173	3,000	3,000	-
54 MITIGATION AREAS: MONITOR & MAINTAIN	-	-	-	1,500	1,500	-
55 LAKE/POND REPAIRS	5,284	4,573	14,646	10,000	10,000	-
56 INSTALL/REPLACE AQUATIC PLANTS	-	-	-	5,000	5,000	-
57 LANDSCAPING: CONTRACTS						
58 LANDSCAPE MAINTENANCE CONTRACT	144,231	144,231	148,861	144,240	144,240	-
59 LANDSCAPE - SECONDARY CONTRACTS	26,030	-	24,813	31,212	31,212	-
60 LANDSCAPE OVERSIGHT/MANAGEMENT	-	-	-	-	-	-
61 LANDSCAPING: OTHER						
62 IRRIGATION REPAIRS AND MAINTENANCE	12,287	14,850	15,725	14,000	14,000	-
63 REPLACE PLANTS, MULCH & TREES	23,643	15,712	44,195	40,000	40,000	-
64 SOD & SEED REPLACEMENT	-	-	-	10,000	10,000	-
65 LANDSCAPE ENHANCEMENT	-	-	-	-	-	-
66 EXTRA MOWINGS DURING RAINY SEASON	-	-	865	5,000	5,000	-
67 RUST PREVENTION FOR IRRIGATION SYSTEM	10,380	10,380	10,380	10,380	10,380	-
68 FIELD MISCELLANEOUS	1,585	317	1,820	13,000	5,000	(8,000)
69 LAKES/PONDS & LANDSCAPE TOTAL	247,005	227,414	308,209	342,388	334,388	(8,000)

**BALLANTRAE CDD - STATEMENT 1
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	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 AMENDED	FY 2023 ADOPTED	VARIANCE 2022-2023
70						
71 STREETS, SIDEWALKS, MAINTENANCE & OPERATIONS						
72 STREETS & SIDEWALKS						
73 ENTRY & WALLS MAINTENANCE	43	225	2,621	2,000	2,000	-
74 STREET/DECORATIVE LIGHT MAINTENANCE	-	-	-	1,000	1,000	-
75 SIDEWALK REPAIR & MAINTENANCE	-	-	5,250	1,500	1,500	-
76 MAINTENANCE STAFF						
77 EMPLOYEE - SALARIES	70,338	72,407	85,414	86,495	127,300	40,805
78 EMPLOYEE - P/R TAXES	9,030	7,866	9,909	7,370	10,494	3,123
79 EMPLOYEE - WORKERS COMP	3,052	5,037	4,623	3,654	4,200	546
80 PAYROLL PROCESSING FEES	2,137	1,809	1,925	1,900	1,900	-
81 EMPLOYEE- HEALTH & PHONE STIPENDS	322	8,990	8,503	9,600	14,400	4,800
82 MILEAGE	-	97	217	1,100	1,100	-
83 STREETS, SIDEWALKS, MAINTENANCE & OPERATIONS	84,922	96,431	118,462	114,619	163,894	49,274
84 CLUBHOUSE & SAFETY & SECURITY						
85 CLUBHOUSE & MISCELLANEOUS						
86 PARK/FIELD REPAIRS	2,000	532	192	7,200	7,200	-
87 CLUBHOUSE FACILITY MAINTENANCE	3,279	2,281	1,938	9,000	9,000	-
88 CLUBHOUSE TELEPHONE/INTERNET/FAX	3,626	4,446	4,208	4,200	4,200	-
89 MISCELLANEOUS SUPPLIES (INCLUSIVE OF DEBIT CARD)	658	-	1,604	3,500	3,500	-
90 POOL/FOUNTAIN/SPALSH PAD MAINTENANCE	9,112	12,196	15,038	10,000	10,000	-
91 POOL PERMITS	705	705	705	750	750	-
92 SEASONAL LIGHTING	18,238	18,352	16,100	20,000	20,000	-
93 PEST CONTROL	480	440	400	520	520	-
94 CLUBHOUSE EXTERIOR FURNISHINGS	-	-	-	-	-	-
95 CLUBHOUSE CLEANING	-	-	-	-	-	-
96 CLUBHOUSE MISCELLANEOUS	2,266	2,176	2,125	7,500	7,500	-
97 SAFETY & SECURITY						
98 PART-TIME LAW ENFORCEMENT DETAILS	36,410	37,400	27,210	50,000	50,000	-
99 SALARY FOR SUMMER MONITOR AT BOTH POOLS	19,362	12,081	33,152	23,500	23,500	-
100 EMPLOYEE P/R TAXES	3,257	-	-	2,000	2,000	-
101 EMPLOYEE WORKER'S COMP	1,593	-	-	1,300	1,300	-
102 VIDEO SURVEILLANCE	-	-	-	-	-	-
103 SECURITY - OTHER (GATE SERVICE)	3,718	2,306	4,745	1,000	1,000	-
104 CLUBHOUSE & SAFETY & SECURITY	104,704	92,915	107,417	140,470	140,470	-

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	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 AMENDED	FY 2023 ADOPTED	VARIANCE 2022-2023
105						
106 O&M CONTINGENCY & CAPITAL PROJECTS						
107 O&M CONTINGENCY	13,205	-	20,475	304,194	24,935	(279,259)
108 ENTRANCES & OTHER PLANT REPLACEMENT	156,192	-	-	-	-	-
109 WALL & STRUCTURE PAINTING	98,374	-	-	-	-	-
110 INVASIVE & UNDESIRABLE PLANT REMOVAL	86,317	-	-	-	-	-
111 O&M CONTINGENCY TOTAL	354,088	-	20,475	304,194	24,935	(279,259)
112						
113 TOTAL EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	1,068,298	699,852	815,697	1,214,972	976,973	(238,000)
114						
115 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPEND.	428,744	337,186	219,072	187,500	150,499	(37,000)
116						
117 OTHER FINANCING SOURCES AND (USES)						
118 RESERVES TRANSFERS OUT-OTHER FINANCING USES						
119 EMERGENCY RESERVE	20,000	20,000	129,315	90,000	-	(90,000)
120 ASSET RESERVE	46,600	47,500	47,500	47,500	50,500	3,000
121 BILL PAYMENT RESERVE	-	-	-	-	-	-
122 PARK DEVELOPMENT RESERVE	175,000	37,514	76,000	50,000	100,000	50,000
123 TOTAL OTHER FINANCING SOURCES AND (USES)	241,600	105,014	252,815	187,500	150,500	(37,000)
124						
125 O&M TOTAL EXPENDITURES	1,309,898	804,866	1,068,512	1,202,472	1,127,473	(275,000)
126						
127 NET CHANGE IN FUND BALANCE	187,144	232,172	(33,743)	(0)	0	(0)

BALLANTRAE CDD - STATEMENT 2

FY 2022- 2023 ADOPTED BUDGET

RESERVES

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED	FY 2023 ADOPTED	FY 2022 to FY 2023 VARIANCE
1 REVENUES:					
2 INTEREST REVENUE					
3 PARK DEVELOPMENT	\$ 3,718	\$ 1,050	\$ -	\$ -	\$ -
4 ASSET RESERVE	1,326	414	-	-	-
5 EMERGENCY RESERVE	303	154	-	-	-
6 BILL PAYMENT RESERVE	581	154	-	-	-
7 FUND BALANCE FORWARD - PARK DEVELOPMENT	-	-	-	50,000	50,000
8 TOTAL REVENUE	5,928	1,772	-	50,000	50,000
9					
10 RESERVES EXPENDITURES:					
11 EMERGENCY RESERVE	12,023	-	-	-	-
12 ASSET RESERVE	23,989	-	-	-	-
13 PARK DEVELOPMENT RESERVE	-	-	-	50,000	50,000
14 PROJECTS	-	-	-	-	-
15 TOTAL RESERVE EXPENDITURES	36,012	-	-	50,000	50,000
16					
17 EXCESS OF REVENUE OVER(UNDER)EXPENDITURES	(30,084)	1,772	-	-	-
18					
19 OTHER FINANCING SOURCES SOURCES (USES)					
20 TRANSFER IN - PARK DEVELOPMENT	37,515	76,000	50,000	100,000	50,000
21 TRANSFER IN (OUT)- ASSET RESERVE	47,500	47,500	47,500	50,500	3,000
22 INCREASE IN FUDN BALANCE	-	-	-	(150,500)	(150,500)
23 TRANSFER IN (OUT) - EMERGENCY RESERVE	20,000	127,343	90,000	-	(90,000)
24 TOTAL OTHER FINANCING SOURCES SOURCES (USES)	105,015	250,843	187,500	-	(187,500)
25					
26 NET CHANGE IN FUND BALANCE	74,931	252,615	187,500	-	
27 FUND BALANCE BEGINNING	1,579,727	1,654,656	1,907,269	2,094,769	
28 FUND BALANCE FORWARD USE	-	-	-	(50,000)	
29 FUND BALANCE ENDING	1,654,656	1,907,269	2,094,769	2,044,769	-

**STATEMENT 3
BALLANTRAE CDD
FY2022-2023 ADOPTED BUDGET - SERIES 2015
DEBT SERVICE ASSESSMENT**

	FY 2023 ADOPTED BUDGET
REVENUE	
ASSESSMENTS ON-ROLL	\$ 556,611
TOTAL REVENUE	556,611
EXPENDITURES	
INTEREST EXPENSE	
May 1, 2023	100,985
November 1, 2023	96,259
PRINCIPAL RETIREMENT	
May 1, 2023	360,000
TOTAL EXPENDITURES	557,245
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ (633)

TOTAL DS BUDGET	\$ 556,611.21
EARLY PAYMENT DISCOUNT @ 4%	\$ 23,685.58
COUNTY COLLECTION COST @ 2%	\$ 11,842.79
TOTAL GROSS ASSESSMENTS	\$ 592,139.58

STATEMENT 4
BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2022-2023 ADOPTED O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET \$1,024,660
EARLY PAYMENT DISCOUNT @ 4% \$43,603
COLLECTION COSTS @ 2% \$21,801
TOTAL GROSS O&M ASSESSMENT \$1,090,064

TOTAL DS BUDGET \$556,611
EARLY PAYMENT DISCOUNT @ 4% \$23,686
COLLECTION COST @ 2% \$11,843
TOTAL GROSS DS ASSESSMENT \$592,140

LOT SIZE	UNITS ASSESSED		ALLOCATION OF EAU's					BUDGET ALLOCATION		PER LOT ANNUAL ASSESSMENT		
	O&M	DEBT SERVICE	EAU FACTOR	O&M EAU's	% O&M EAU's	DS EAU's	% DS EAU's	TOTAL O&M BUDGET	TOTAL DS BUDGET	O&M	DEBT SERVICE	TOTAL
Townhomes	182	182	0.56	101.92	11.16%	101.92	11.19%	\$121,701	\$66,264	\$669	\$364.09	\$1,033
Single Family 40'	179	179	1	179.00	19.61%	179.00	19.65%	\$213,740	\$116,379	\$1,194	\$650.16	\$1,844
Single Family 45'	139	139	1	139.00	15.23%	139.00	15.26%	\$165,977	\$90,372	\$1,194	\$650.16	\$1,844
Single Family 50'	302	301	1	302.00	33.08%	301.00	33.05%	\$360,612	\$195,698	\$1,194	\$650.16	\$1,844
Single Family 65'	158	157	1.13	178.54	19.56%	177.41	19.48%	\$213,191	\$115,345	\$1,349	\$734.68	\$2,084
Single Family 70'	9	9	1.13	10.17	1.11%	10.17	1.12%	\$12,144	\$6,612	\$1,349	\$734.68	\$2,084
Commercial	1	1	2.26	2.26	0.25%	2.26	0.25%	\$2,699	\$1,469	\$2,699	\$1,469.28	\$4,168
	<u>970</u>	<u>968</u>		<u>912.89</u>	<u>100.00%</u>	<u>910.76</u>	<u>100.00%</u>	<u>\$1,090,064</u>	<u>\$592,140</u>			

LESS: Pasco County Collection Costs & Early Payment Discount \$65,404 \$35,528
Net Revenue to be Collected \$1,024,660 \$556,611

LOT SIZE	FY 2022 ASSESSMENT	FY 2023 ASSESSMENT	\$ DIFFERENCE	% DIFFERENCE
Townhomes	\$1,033	\$1,033	\$0	0.00%
Single Family 40'	\$1,844	\$1,844	\$0	0.00%
Single Family 45'	\$1,844	\$1,844	\$0	0.00%
Single Family 50'	\$1,844	\$1,844	\$0	0.00%
Single Family 65'	\$2,084	\$2,084	\$0	0.00%
Single Family 70'	\$2,084	\$2,084	\$0	0.00%