

**BALLANTRAE CDD - STATEMENT 1
FY 2024 PROPOSED BUDGET**

| | FY 2019 ACTUAL | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 AMENDED | FY 2024 PROPOSED | VARIANCE 2023-2024 |
|---|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|-----------------------|
| 1 O&M REVENUES: | | | | | | | |
| 2 LANDOWNER ASSESMENTS (NET) | \$ 1,030,626 | \$ 1,025,698 | 1,027,365 | \$ 1,027,504 | \$ 1,024,660 | \$ 1,024,660 | \$ - |
| 3 EXCESS FEES CARRYFORWARD PREVIOUS YEARS | 3,758 | 4,428 | - | 4,075 | 2,812 | - | (2,812) |
| 4 CARRYOVER FROM PREVIOUS YEARS (FUND BALANCE FORWARD) | 249,323 | - | - | - | 175,000 | 75,000 | (100,000) |
| 5 OTHER INCOME | 10,788 | 6,912 | 7,404 | 783 | - | - | - |
| 6 TRANSFER IN FROM RESERVE FUND | 202,547 | - | - | - | - | - | - |
| 7 O&M TOTAL REVENUES: | 1,497,042 | 1,037,038 | 1,034,769 | 1,032,362 | 1,202,472 | 1,099,660 | (102,812) |
| 8 | | | | | | | |
| 9 O&M ADMINISTRATIVE EXPENDITURES: | | | | | | | |
| 10 BOARD OF SUPERVISORS | | | | | | | |
| 11 SUPERVISOR STIPENDS | 13,200 | 10,600 | 11,585 | 10,355 | 14,000 | 14,000 | - |
| 12 NEWSLETTER - PRINT & MAILING | 7,593 | 4,681 | - | - | - | - | - |
| 13 WEBSITE SERVER & NAME | 794 | 1,761 | 2,015 | 2,015 | 2,015 | 2,015 | - |
| 14 PUBLIC OFFICIALS LIABILITY INSURANCE | 2,500 | 2,563 | 2,691 | | 3,369 | 3,740 | 371 |
| 15 MANAGEMENT SERVICES | | | | | | | |
| 16 ADMINISTRATIVE SERVICES | - | - | - | | - | - | - |
| 17 DISTRICT MANAGEMENT | 53,196 | 55,460 | 60,053 | 55,804 | 55,000 | 55,000 | - |
| 18 FINANCIAL CONSULTING SERVICES | - | - | - | - | - | - | - |
| 19 ACCOUNTING SERVICES | - | - | - | - | - | - | - |
| 20 ENGINEERING & LEGAL SERVICES | | | | | | | |
| 21 DISTRICT ENGINEER | 5,177 | 17,683 | 11,623 | 5,937 | 18,000 | 16,000 | (2,000) |
| 22 DISTRICT COUNSEL | 10,084 | 18,111 | 10,099 | 11,875 | 17,300 | 10,000 | (7,300) |
| 23 ADMINISTRATIVE: OTHER | | | | | | | |
| 24 ANNUAL FINANCIAL AUDIT | 3,700 | 3,700 | 3,700 | 3,800 | 4,200 | 4,200 | - |
| 25 DISCLOSURE REPORT | - | - | - | - | - | - | - |
| 26 TRUSTEES FEES | 3,771 | 3,771 | 2,021 | 3,636 | 3,772 | 4,256 | 484 |
| 27 PROPERTY APPRAISER FEE | 150 | 150 | 150 | 150 | 150 | 150 | - |
| 28 LEGAL ADVERTISING | 1,055 | 1,821 | 1,206 | 1,923 | 750 | 1,000 | 250 |
| 29 ARBITRAGE REBATE CALCULATION | 500 | 500 | 500 | | 650 | 650 | - |
| 30 DUES, LISCENSES AND FEES | 193 | 406 | 175 | 205 | 1,200 | 1,200 | - |
| 31 COMPLIANCE WITH ADA | - | - | - | | 2,480 | - | (2,480) |
| 32 ADMINISTRATIVE CONTINGENCY | 4,675 | 4,367 | 1,646 | 4,313 | 5,000 | - | (5,000) |
| 33 MISC SERVICES | - | - | - | | - | - | - |
| 33 O&M ADMINISTRATIVE TOTAL: | 106,588 | 125,574 | 107,464 | 100,013 | 127,886 | 112,211 | (15,675) |

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|--|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|-----------------------|
| 34 | | | | | | | |
| 35 INSURANCE | | | | | | | |
| 36 GERNERAL LIABILITY | 3,414 | 2,960 | 3,108 | 3,215 | 7,700 | 8,470 | 770 |
| 37 PROPERTY CASUALTY | 12,986 | 13,905 | 15,265 | 21,804 | 18,000 | 19,800 | 1,800 |
| 38 INSURANCE TOTAL | 16,400 | 16,865 | 18,373 | 25,019 | 25,700 | 28,270 | 2,570 |
| 39 | | | | | | | |
| 40 UTILITY SERVICES | | | | | | | |
| 41 ELECTRIC UTILITY SERVICES | 21,975 | 22,588 | 25,960 | 64,605 | 25,000 | 37,000 | 12,000 |
| 42 ELECTRIC UTILITY - RECREATION FACILITIES | 12,680 | 11,026 | 10,629 | 13,500 | 15,000 | 17,250 | 2,250 |
| 43 ELECTRIC STREET LIGHTING | 110,052 | 101,284 | 83,685 | 72,852 | 103,500 | 112,000 | 8,500 |
| 44 UTILITY - WATER - CLUBHOUSE & POOLS | 8,133 | 5,756 | 10,554 | 6,201 | 14,000 | 21,000 | 7,000 |
| 45 STORMWATER ASSESSMENT | 1,751 | - | 4,469 | - | 2,200 | 2,200 | - |
| 46 UTILITY SERVICES SUBTOTAL | 154,591 | 140,653 | 135,297 | 157,158 | 159,700 | 189,450 | 29,750 |
| 47 | | | | | | | |
| 48 LAKES/PONDS & LANDSCAPE | | | | | | | |
| 49 LAKES/PONDS: CONTRACTS | | | | | | | |
| 50 AQUATIC CONTRACT | 22,800 | 21,673 | 30,539 | 36,061 | 34,800 | 38,076 | 3,276 |
| 51 WETLAND BUFFER SPRAY CONTRACT | | 15,192 | 15,192 | 18,816 | 20,256 | 16,800 | (3,456) |
| 52 LAKES/PONDS: OTHER | | | | | | | |
| 53 FOUNTAIN REPAIRS & MAINTNANCE | 765 | 485 | 1,173 | 2,424 | 3,000 | 3,500 | 500 |
| 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 | 143,366 | 144,240 | 144,240 | - |
| 59 LANDSCAPE - SECONDARY CONTRACTS | 26,030 | - | 24,813 | 22,831 | 31,212 | 36,830 | 5,618 |
| 60 LANDSCAPE OVERSIGHT/MANAGEMENT | - | - | - | - | - | - | - |
| 61 LANDSCAPING: OTHER | | | | | | | |
| 62 IRRIGATION REPAIRS AND MAINTENANCE | 12,287 | 14,850 | 15,725 | 6,791 | 14,000 | 14,000 | - |
| 63 REPLACE PLANTS, MULCH & TREES | 23,643 | 15,712 | 44,195 | 39,316 | 40,000 | 20,000 | (20,000) |
| 64 SOD & SEED REPLACEMENT | - | - | - | 4,874 | 10,000 | 15,000 | 5,000 |
| 65 LANDSCAPE ENHANCEMENT | - | - | - | 28,000 | - | - | - |
| 66 EXTRA MOWINGS DURING RAINY SEASON | - | - | 865 | - | 5,000 | 2,500 | (2,500) |
| 67 RUST PREVENTION FOR IRRIGATION SYSTEM | 10,380 | 10,380 | 10,380 | 9,725 | 10,380 | 11,280 | 900 |
| 68 FIELD MISCELLANEOUS (Included in FY 2023 - Kubota) | 1,585 | 317 | 1,820 | 2,873 | 5,000 | - | (5,000) |
| 69 LAKES/PONDS & LANDSCAPE TOTAL | 247,005 | 227,414 | 308,209 | 315,077 | 334,388 | 308,726 | (25,662) |

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|--|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|-----------------------|
| 70 | | | | | | | |
| 71 STREETS, SIDEWALKS, MAINTENANCE & OPERATIONS | | | | | | | |
| 72 STREETS & SIDEWALKS | | | | | | | |
| 73 ENTRY & WALLS MAINTENANCE | 43 | 225 | 2,621 | 1,989 | 2,000 | 2,000 | - |
| 74 STREET/DECORATIVE LIGHT MAINTENANCE | - | - | - | 236 | 1,000 | 1,000 | - |
| 75 SIDEWALK REPAIR & MAINTENANCE | - | - | 5,250 | 2,975 | 1,500 | 1,500 | - |
| 76 MAINTENANCE STAFF | | | | | | | |
| 77 EMPLOYEE - SALARIES | 70,338 | 72,407 | 85,414 | 88,634 | 127,300 | 140,000 | 12,700 |
| 78 EMPLOYEE - P/R TAXES | 9,030 | 7,866 | 9,909 | 5,473 | 10,494 | 11,466 | 972 |
| 79 EMPLOYEE - WORKERS COMP | 3,052 | 5,037 | 4,623 | 2,911 | 4,200 | 4,620 | 420 |
| 80 PAYROLL PROCESSING FEES | 2,137 | 1,809 | 1,925 | 810 | 1,900 | 1,900 | - |
| 81 EMPLOYEE- HEALTH & PHONE STIPENDS | 322 | 8,990 | 8,503 | 2,400 | 14,400 | 14,400 | - |
| 82 MILEAGE | - | 97 | 217 | | 1,100 | 1,100 | - |
| 83 STREETS, SIDEWALKS, MAINTENANCE & OPERATIONS | 84,922 | 96,431 | 118,462 | 105,428 | 163,894 | 177,986 | 14,092 |
| 84 CLUBHOUSE & SAFETY & SECURITY | | | | | | | |
| 85 CLUBHOUSE & MISCELLANEOUS | | | | | | | |
| 86 PARK/FIELD REPAIRS | 2,000 | 532 | 192 | 10,443 | 7,200 | - | (7,200) |
| 87 CLUBHOUSE FACILITY MAINTENANCE | 3,279 | 2,281 | 1,938 | 17,959 | 9,000 | 15,000 | 6,000 |
| 88 CLUBHOUSE TELEPHONE/INTERNET/FAX | 3,626 | 4,446 | 4,208 | 5,165 | 4,200 | 4,200 | - |
| 89 MISCELLANEOUS SUPPLIES (INCLUSIVE OF DEBIT CARD) | 658 | - | 1,604 | 1,774 | 3,500 | - | (3,500) |
| 90 POOL/FOUNTAIN/SPALSH PAD MAINTENANCE | 9,112 | 12,196 | 15,038 | 14,699 | 10,000 | 10,000 | - |
| 91 POOL PERMITS | 705 | 705 | 705 | 705 | 750 | 750 | - |
| 92 SEASONAL LIGHTING | 18,238 | 18,352 | 16,100 | 15,325 | 20,000 | 14,000 | (6,000) |
| 93 PEST CONTROL | 480 | 440 | 400 | 320 | 520 | 520 | - |
| 94 CLUBHOUSE EXTERIOR FURNISHINGS | - | - | - | - | - | - | - |
| 95 CLUBHOUSE CLEANING | - | - | - | - | - | - | - |
| 96 CLUBHOUSE MISCELLANEOUS | 2,266 | 2,176 | 2,125 | 10,104 | 7,500 | 10,000 | 2,500 |
| 97 SAFETY & SECURITY | | | | | | | |
| 98 PART-TIME LAW ENFORCEMENT DETAILS | 36,410 | 37,400 | 27,210 | 34,350 | 50,000 | 50,000 | - |
| 99 SALARY FOR SUMMER MONITOR AT BOTH POOLS | 19,362 | 12,081 | 33,152 | 1,499 | 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 | 4,423 | 1,000 | 1,000 | - |
| 104 CLUBHOUSE & SAFETY & SECURITY | 104,704 | 92,915 | 107,417 | 116,766 | 140,470 | 132,270 | (8,200) |

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| | FY 2019 ACTUAL | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 AMENDED | FY 2024 PROPOSED | VARIANCE 2023-2024 |
|---|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|-----------------------|
| 105 | | | | | | | |
| 106 O&M CONTINGENCY & CAPITAL PROJECTS | | | | | | | |
| 107 O&M CONTINGENCY | 354,088 | - | 20,475 | 202,300 | 99,935 | 49,248 | (50,687) |
| 108 ENTRANCES & OTHER PLANT REPLACEMENT | - | - | - | - | | - | - |
| 109 WALL & STRUCTURE PAINTING | - | - | - | - | | - | - |
| 110 INVASIVE & UNDESIRABLE PLANT REMOVAL | - | - | - | - | | - | - |
| 108 O&M CONTINGENCY TOTAL | 354,088 | - | 20,475 | 202,300 | 99,935 | 49,248 | (50,687) |
| 109 | | | | | | | |
| 110 TOTAL EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES) | 1,068,298 | 699,852 | 815,697 | 1,021,761 | 1,051,973 | 998,161 | (53,812) |
| 111 | | | | | | | |
| 112 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPEND. | 428,744 | 337,186 | 219,072 | 10,601 | 150,500 | 101,499 | (49,000) |
| 113 | | | | | | | |
| 114 OTHER FINANCING SOURCES AND (USES) | | | | | | | |
| 115 RESERVES TRANSFERS OUT-OTHER FINANCING USES | | | | | | | |
| 116 EMERGENCY RESERVE | 20,000 | 20,000 | 129,315 | 90,000 | - | - | - |
| 117 ASSET RESERVE | 46,600 | 47,500 | 47,500 | 47,500 | 50,500 | 51,500 | 1,000 |
| 118 BILL PAYMENT RESERVE | - | - | - | | - | - | - |
| 119 PARK DEVELOPMENT RESERVE | 175,000 | 37,514 | 76,000 | 50,000 | 100,000 | 50,000 | (50,000) |
| 120 TOTAL OTHER FINANCING SOURCES AND (USES) | 241,600 | 105,014 | 252,815 | 187,500 | 150,500 | 101,500 | (49,000) |
| 121 | | | | | | | |
| 122 O&M TOTAL EXPENDITURES | 1,309,898 | 804,866 | 1,068,512 | 1,209,261 | 1,202,472 | 1,099,661 | (102,812) |
| 123 | | | | | | | |
| 124 NET CHANGE IN FUND BALANCE | 187,144 | 232,172 | (33,743) | (176,899) | 0 | 0 | (0) |
| 125 BEGINNING FUND BALANCE GENERAL FUND - UNASSIGNED FY 2022 | | | | | 195,857 | | |
| 126 LESS FUND BALANCE FORWARD FROM FY 2023 BUDGET | | | | | (175,000) | | |
| 127 ENDING FUND BALANCE - GENERAL FUND | | | | | 20,857 | | |

BALLANTRAE CDD - STATEMENT 2
FY 2023- 2024 ADOPTED BUDGET

RESERVES

| | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 ADOPTED | FY 2023 ADOPTED | FY 2024 PROPOSED | FY 2023 to FY 2024 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 | 15,000 | (35,000) |
| 8 TOTAL REVENUE | 5,928 | 1,772 | - | 50,000 | 15,000 | (35,000) |
| 9 | | | | | | |
| 10 RESERVES EXPENDITURES: | | | | | | |
| 11 EMERGENCY RESERVE | 12,023 | - | - | - | - | - |
| 12 ASSET RESERVE | 23,989 | - | - | - | - | - |
| 13 PARK DEVELOPMENT RESERVE - XMAS LIGHTS - \$15,000 | - | - | - | 50,000 | 15,000 | (35,000) |
| 14 PROJECTS | - | - | - | - | - | - |
| 15 TOTAL RESERVE EXPENDITURES | 36,012 | - | - | 50,000 | 15,000 | (35,000) |
| 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 | (50,000) |
| 21 TRANSFER IN (OUT)- ASSET RESERVE | 47,500 | 47,500 | 47,500 | 150,500 | 51,500 | (99,000) |
| 22 INCREASE IN FUND BALANCE | - | - | - | (250,500) | (101,500) | 149,000 |
| 23 TRANSFER IN (OUT) - EMERGENCY RESERVE | 20,000 | 127,343 | 90,000 | - | - | - |
| 24 INCREASE IN FUDN BALANCE | | | | - | - | - |
| 25 TOTAL OTHER FINANCING SOURCES SOURCES (USES) | 105,015 | 250,843 | 187,500 | - | - | - |
| 26 | | | | | | |
| 27 NET CHANGE IN FUND BALANCE | 74,931 | 252,615 | 187,500 | - | - | - |
| 28 FUND BALANCE BEGINNING | 1,579,727 | 1,654,656 | 1,907,269 | 2,094,769 | 2,044,769 | |
| 29 FUND BALANCE FORWARD USE | - | - | - | (50,000) | (15,000) | |
| 30 FUND BALANCE ENDING | 1,654,656 | 1,907,269 | 2,094,769 | 2,044,769 | 2,029,769 | - |

| | FINANCIAL STATEMENT CATEGORY | VENDOR | ANNUAL AMOUNT OF CONTRACT | COMMENTS/SCOPE OF SERVICE |
|----|---|-----------------------|---------------------------|---|
| 9 | O&M ADMINISTRATIVE EXPENDITURES: | | | |
| 10 | BOARD OF SUPERVISORS | | | |
| 11 | Supervisor Stipends | | \$ 14,000.00 | Assumes 5 supervisor to be paid for 14 meetings (workshops, etc.) - \$200 per meeting |
| 12 | Newsletter | | \$ - | Newsletter - is provided for by BREEZE |
| 13 | Website Server & Name | Campus Suite | \$ 2,015.00 | ADA compliant website to be furnished by Campus Suite. Amount includes monthly scans of the website, the website platform itself as well as the remediation of 750 document pages. Additionally, allocated \$500 for BREEZE processing and maintaining to the website |
| 14 | Public officials liability Insurance | Egis Insurance | \$ 3,740.00 | Pursuant to agent confirmation |
| 15 | MANAGEMENT SERVICES | | | |
| 16 | Administrative Services | Not applicable | \$ - | No longer utilized |
| 17 | District Management | BREEZE | \$ 55,000.00 | Pursuant to new contract dated April 16, 2022 approved by the Board of Supervisors |
| 18 | Financial Consulting Services | Not applicable | \$ - | No longer utilized |
| 19 | Accounting Services | Not applicable | \$ - | No longer utilized |
| 20 | ENGINEERING & LEGAL SERVICES | | | |
| 21 | District Engineer | Stantec-Tonja Stewart | \$ 16,000.00 | Provides general engineering services to District, i.e. attendance & preparation for monthly board meetings and other specifically requested assignments |
| 22 | District Counsel | Strayley & Robin | \$ 10,000.00 | Provides general legal services, review of contracts, agreements and other research assigned and directed by the Board and District Manager |
| 23 | ADMINISTRATIVE OTHER | | | |
| 24 | Annual Financial Audit | Dibartolomeo | \$ 4,200.00 | State law requires the District to undertake an annual independent audit. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter. |
| 25 | Disclosure Report | | \$ - | No longer necessary |
| 26 | Trustee Fees | US Bank - Series 2015 | \$ 4,256.00 | Confirmed with trustee for fees related to the maintenance of the Ballantrae CDD Capital Improvement Revenue Refunding Bond, Series 2015 |
| 27 | Property Appraiser Fee | Pasco County | \$ 150.00 | Property Appraiser for the handling of Non-Ad Valorem Assessments, due and payable by June 1 of each year. |
| 28 | Legal Advertising | local newspaper | \$ 1,000.00 | Estimated public notice for 3 public hearings, 1 yearly meeting schedule |
| 29 | Arbitrage Rebate Calculation | GNP Services | \$ 650.00 | Fees for the annual calculation of the Rebatable Arbitrage Liability for the Ballantrae CDD Capital Improvement Revenue Refunding Bonds, Series 2015 |
| 30 | Dues Licenses & Fees | | \$ 1,200.00 | Includes \$175 required by State Statute and other misc. |
| 31 | ADA Compliance | | \$ - | Campus Suite hosting of ADA compliant website and remediation of any uploaded documents |
| 32 | Administrative Contingency | | \$ - | |
| 33 | O&M ADMINISTRATIVE TOTAL | | \$ 112,211.00 | |

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| | FINANCIAL STATEMENT CATEGORY | VENDOR | ANNUAL AMOUNT OF CONTRACT | COMMENTS/SCOPE OF SERVICE |
|----|--|----------------------------|---------------------------|---|
| 35 | INSURANCE | | | |
| 36 | General Liability Insurance | Egis Insurance | \$ 8,470.00 | Pursuant to agent |
| 37 | Property Casualty | Egis Insurance | \$ 19,800.00 | Pursuant to agent |
| 38 | INSURANCE TOTAL | | \$ 28,270.00 | |
| 39 | | | | |
| 40 | UTILITY SERVICES | | | |
| 41 | Electric Utility Services | DUKE Energy | \$ 37,000.00 | Average billing |
| 42 | Electric Utility Services - Recreation | DUKE Energy | \$ 17,250.00 | Average billing |
| 43 | Electric Streetlighting | DUKE Energy | \$ 112,000.00 | Average billing |
| 44 | Utility-Water-Clubhouse & pools | Pasco County | \$ 21,000.00 | Average billing |
| 45 | Stormwater Assessment | Pasco County Tax Collector | \$ 2,200.00 | To account for increase |
| 46 | UTILITY SERVICES SUBTOTAL | | \$ 189,450.00 | |
| 47 | | | | |
| 48 | LAKES/PONDS & LANDSCAPE | | | |
| 49 | LAKES/PONDS:CONTRACTS | | | |
| 50 | Aquatic Contract | Steadfast Environmental | \$ 38,076.00 | Pursuant to contract for maintenance of District waterways and ponds |
| 51 | Wetland Buffer Spray Contract' | Steadfast Environmental | \$ 16,800.00 | Wetland Buffer Spraying |
| 52 | LAKES/PONDS:OTHER | | | |
| 53 | Fountain Repairs & Maintenance | Misc | \$ 3,500.00 | Estimated, as needed |
| 54 | Mitigation Areas:Monitor & Maintain | Misc | \$ 1,500.00 | Estimated, as needed |
| 55 | Lake/Pond Repairs | Misc | \$ - | Earmarked as needed for minor erosion repairs, etc. |
| 56 | Install/Replace Aquatic Plants | American Ecosystems | \$ 5,000.00 | Install plants as needed |
| 57 | LANDSCAPING:CONTRACTS | | | |
| 58 | Landscape Maintenance Contract | Yellowstone | \$ 144,240.00 | Pursuant to contract addendum - \$12,020 monthly. |
| 59 | Landscape Secondary Contracts | Yellowstone | \$ 36,830.00 | 1x yearly mulch-\$16,830, annuals \$4,000 per rotation (4 rotations) Mulch and annuals total \$36,830 |
| 60 | Landscape Oversight/Management | Not applicable | \$ - | No longer utilized |
| 61 | LANDSCAPING:OTHER | | | |
| 62 | Irrigation Repairs & Maintenance | Yellowstone | \$ 14,000.00 | As needed |
| 63 | Replace Plants, Mulch & Trees | Yellowstone | \$ 20,000.00 | Misc. replacement as needed and care as needed |
| 64 | Sod & Seed Replacement | Yellowstone | \$ 15,000.00 | As needed. |
| 65 | Landscape Enhancement | Yellowstone - TBD | \$ - | Projects that come up |
| 66 | Extra Mowings During Rainy Season | Yellowstone | \$ 2,500.00 | As needed |
| 67 | Rust Prevention for Irrigation System | Suncoast Rust | \$ 11,280.00 | Contract increased in FY 2023 |
| 68 | Field Miscellaneous | | \$ - | Misc. Repairs. |
| 69 | LAKES/PONDS & LANDSCAPE TOTAL | | \$ 308,726.00 | |
| 70 | | | | |

| | FINANCIAL STATEMENT CATEGORY | VENDOR | ANNUAL AMOUNT OF CONTRACT | COMMENTS/SCOPE OF SERVICE |
|-----|---|-------------------|---------------------------|--|
| 71 | STREETS, SIDEWALKS, MAINTENANCE & OPERATIONS | | | |
| 72 | STREETS & SIDEWALKS | | | |
| 73 | Entry & Walls Maintenance | various | \$ 2,000.00 | Estimated, as needed |
| 74 | Street/Decorative Light Maintenance | various | \$ 1,000.00 | Estimated, as needed |
| 75 | Sidewalk Repair & Maintenance | various | \$ 1,500.00 | Estimated, as needed |
| 76 | MAINTENANCE STAFF | | | |
| | Employee-Salaries | | \$ 140,000.00 | Maintenance supervisor and TWO Assistant maintenance. All employees are considered full time at 40 hours weekly. Plus overtime hours for meeting attendance & misc. |
| 77 | | | | |
| 78 | Employee-P/R Taxes | | \$ 11,465.60 | 7.65% of payroll, additional \$750 added for any additional taxes related to SUTA |
| 79 | Employee - Workers Comp | Egis Insurance | \$ 4,620.00 | Confirmed with EGIS |
| 80 | Payroll processing fees | Innovations | \$ 1,900.00 | Payroll and year end processing |
| 81 | Employee-Health & Phone Stipends | | \$ 14,400.00 | |
| 82 | Mileage | various | \$ 1,100.00 | Estimated, as needed |
| 83 | STREETS, SIDEWALKS, MAINTENANCE & OPERATIONS | | \$ 177,985.60 | |
| 84 | CLUBHOUSE & SAFETY & SECURITY | | | |
| 85 | CLUBHOUSE & MISCELLANEOUS | | | |
| 86 | Park & Field Repairs | various | \$ - | Estimated, as needed. |
| 87 | Clubhouse Facility & Field Maintenance | various | \$ 15,000.00 | Estimated, as needed (includes swipe cards, signage, pest control, etc.). |
| 88 | Clubhouse, Telephone & Internet | Brighthouse | \$ 4,200.00 | |
| 89 | Miscellaneous Supplies (Inclusive of Debit Card) | various | \$ - | Estimated, as needed |
| 90 | Pool/Fountain/Splashpad Maintenance | Poolsure | \$ 10,000.00 | Effective 12/1/2017: base rate of \$867 for a total of \$8,244. Additional \$2,800 for repairs. |
| 91 | Pool Permits | | \$ 750.00 | as required by Statute |
| 92 | Seasonal Lighting | | \$ 14,000.00 | Regular payment of \$13,750 |
| 93 | Pest Control | Tropicare Termite | \$ 520.00 | \$40 monthly |
| 94 | Clubhouse Exterior Furnishings | | \$ - | |
| 95 | Clubhouse Cleaning | | \$ - | |
| 96 | Clubhouse Miscellaneous & Supplies | To Be Determined | \$ 10,000.00 | Additional misc expenditures as needed . |
| 97 | SAFETY & SECURITY | | | |
| 98 | Part-Time Law Enforcement Details | FHP | \$ 50,000.00 | Paid at \$40 per hour - Approximately 1,125 hours |
| | Salary for Summer Monitor at Both Pools | | \$ 23,500.00 | The Board considers a salary review annually based on minimum wage requirements from the State of Florida. The State has required \$10 per hour and the Board has approved \$12 per hour |
| 99 | | | | |
| 100 | Employee P/R Taxes | | \$ 2,000.00 | 7.65% of gross payroll |
| 101 | Employee Workers Comp | | | |
| 102 | Video Surveillance | | \$ 1,300.00 | |
| 103 | Security - Other (Gate Service) | | \$ 1,000.00 | |
| 104 | CLUBHOUSE & SAFETY & SECURITY | | \$ 132,270.00 | |

| | FINANCIAL STATEMENT CATEGORY | VENDOR | ANNUAL AMOUNT OF CONTRACT | COMMENTS/SCOPE OF SERVICE |
|-----|---|--------|---------------------------|---|
| 105 | | | | |
| 106 | O&M CONTINGENCY | | | |
| 107 | O&M Contingency | | \$ 49,248.00 | To be utilized based on Board direction |
| 108 | O&M Contingency Total | | \$ 49,248.00 | |
| 109 | | | | |
| 110 | TOTAL EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES) | | \$ 998,160.60 | |
| 111 | | | | |
| 112 | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPEND. | | \$ 101,499.40 | |
| 113 | | | | |
| 114 | OTHER FINANCING SOURCES AND (USES) | | | |
| 115 | RESERVES TRANSFERS OUT - OTHER FINANCING USES | | \$ - | |
| 116 | Emergency Reserve | | \$ - | Amounts borrowed in 2019 have been reimbursed |
| 117 | Asset Reserve | | \$ 51,500.00 | Based on Custom reserves Study . Main pool resurface will come from this line item |
| 118 | Bill Payment Reserve | | \$ - | Pursuant to GASB; Bill payment reserve should represent a minimum of 2 months of expenditures before other financing uses (transfers) |
| 119 | Park Development Reserve | | \$ 50,000.00 | The Straiton Pool resurface will come from this line item |
| 120 | TOTAL OTHER FINANCING SOURCES AND (USES) | | \$ 101,500.00 | |
| 121 | | | | |
| 122 | O&M TOTAL EXPENDITURES | | \$ 1,099,660.60 | |

**STATEMENT 3
BALLANTRAE CDD
FY2023-2024 ADOPTED BUDGET - SERIES 2015
DEBT SERVICE ASSESSMENT**

| | FY 2024 PROPOSED BUDGET |
|--|--|
| REVENUE | |
| ASSESSMENTS ON-ROLL | \$ 556,611 |
| TOTAL REVENUE | 556,611 |
| EXPENDITURES | |
| INTEREST EXPENSE | |
| May 1, 2023 | 100,898 |
| November 1, 2023 | 96,259 |
| PRINCIPAL RETIREMENT | |
| May 1, 2023 | 355,000 |
| TOTAL EXPENDITURES | 552,157 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$ 4,454 |

| | |
|--------------------------------|----------------------|
| 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 |