

ARBOR GREENE

Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2018

Version 4 - Adopted Budget:
(Adopted 8/15/17)

Prepared by:



ARBOR GREENE

Community Development District

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Arbor Greene
Community Development District

Operating Budget
Fiscal Year 2018

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET FY 2017	THRU APR-2017	MAY - SEP-2017	PROJECTED FY 2017	BUDGET FY 2018
REVENUES							
Interest - Investments	\$ 7,457	\$ 6,193	\$ 5,134	\$ 4,263	\$ 3,045	\$ 7,308	\$ 5,971
Concession Revenue	5,063	4,428	4,800	5,105	4,500	9,605	10,800
S/F Swimming Program Fees	6,290	8,450	8,400	5,320	3,625	8,945	8,700
S/F Snack Bar Revenue	4,739	4,512	4,700	865	3,635	4,500	4,500
Club Memberships & Tennis Fees	14,851	11,093	15,000	8,481	6,519	15,000	15,000
Special Events	3,499	4,276	1,000	5,803	-	5,803	4,000
Interest - Tax Collector	90	389	60	237	-	237	100
Rents or Royalties	17,023	26,486	18,000	14,891	3,109	18,000	18,000
Special Assmnts- Tax Collector	1,711,299	1,711,299	1,711,299	1,670,761	40,538	1,711,299	1,711,251
Special Assmnts- Discounts	(62,192)	(62,252)	(68,452)	(63,282)	-	(63,282)	(68,450)
Contributions, Private	3,975	4,170	-	1,000	-	1,000	-
Other Miscellaneous Revenues	10,638	139	120	360	50	410	120
Gate Bar Code/Remotes	8,300	11,796	6,500	6,092	408	6,500	6,500
TOTAL REVENUES	1,731,032	1,730,979	1,706,561	1,659,896	65,429	1,725,325	1,716,492
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	24,058	24,975	25,836	14,425	10,000	24,425	25,836
ProfServ-Arbitrage Rebate	600	600	600	-	600	600	600
ProfServ-Dissemination Agent	1,000	1,000	1,000	-	1,000	1,000	1,000
ProfServ-Engineering	2,331	7,689	11,000	1,761	4,583	6,344	8,000
ProfServ-Legal Services	75,124	51,388	12,000	7,810	5,579	13,389	18,000
ProfServ-Mgmt Consulting Serv	62,328	66,856	66,856	41,844	25,012	66,856	68,862
ProfServ-Property Appraiser	31,805	-	-	-	-	-	-
ProfServ-Tax Collector	21,283	17,453	34,226	32,150	2,076	34,226	34,225
ProfServ-Trustee Fees	3,717	3,717	3,717	-	3,717	3,717	3,717
Auditing Services	5,900	5,900	5,900	4,500	1,423	5,923	5,923
Postage and Freight	1,099	832	1,500	705	625	1,330	1,500
Insurance - Risk Management	36,307	36,439	40,083	35,382	-	35,382	38,920
Printing and Binding	938	465	1,500	146	750	896	1,000
Legal Advertising	467	672	1,000	-	1,000	1,000	1,000
Miscellaneous Services	278	184	300	394	281	675	300
Misc-District Filing Fees	175	175	175	175	-	175	175
Misc-Bank Charges	1,403	1,624	1,500	879	628	1,507	1,700
Office Supplies	-	143	350	-	146	146	350
Total Administrative	268,813	220,112	207,543	140,171	57,420	197,591	211,108
<i>Physical Environment</i>							
R&M-Clubhouse	348,181	140,100	-	-	-	-	-
Capital Outlay	88,501	56,453	20,000	44,561	-	44,561	20,000
Total Physical Environment	436,682	196,553	20,000	44,561	-	44,561	20,000

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET FY 2017	THRU APR-2017	MAY - SEP-2017	PROJECTED FY 2017	BUDGET FY 2018
Water-Sewer Comb Services							
Utility - City Water - Park	8,882	14,761	16,600	10,797	6,917	17,714	16,600
Electricity - Entry Fountain	6,434	6,437	6,900	3,536	2,875	6,411	6,900
Electricity - Main Fountain	6,670	7,020	8,000	5,127	3,333	8,460	8,500
Electricity - Pump Station	3,691	3,615	4,000	2,480	1,667	4,147	4,000
R&M-Equipment	943	150	2,200	-	-	-	2,000
Total Water-Sewer Comb Services	26,620	31,983	37,700	21,940	14,792	36,732	38,000
Flood Control/Stormwater Mgmt							
Contracts-Envirom'l Monitoring	-	-	750	-	750	750	750
Contracts-Lake and Wetland	28,188	28,188	28,188	16,443	11,745	28,188	34,668
R&M-Lake	6,780	14,280	15,000	5,580	2,700	8,280	15,000
R&M-Stormwater System	750	-	1,000	-	1,000	1,000	1,000
Misc-NPDES Program	-	-	500	13	500	513	500
Op Supplies - General	-	-	500	-	500	500	500
Reserve - Lakes	-	-	2,500	-	-	-	2,500
Reserve-Stormwater System	-	-	2,500	-	-	-	2,500
Total Flood Control/Stormwater	35,718	42,468	50,938	22,036	17,195	39,231	57,418
Landscape Services							
Contracts-Landscape	253,240	247,190	260,000	155,933	94,665	250,598	260,000
Contracts-Landscape Consultant	18,480	-	-	-	-	-	-
R&M-Renewal and Replacement	19,040	43,331	35,000	39,322	-	39,322	35,000
R&M-Irrigation Equip	4,266	4,072	5,000	4,243	757	5,000	5,000
R&M-Pump Station	4,847	2,409	7,000	4,569	2,431	7,000	7,000
R&M-Trees and Trimming	8,266	28,605	20,000	1,250	18,750	20,000	30,000
Reserve - Irrigation System	-	-	7,000	-	-	-	2,000
Reserve - Landscaping	-	-	2,500	-	-	-	2,000
Total Landscape Services	308,139	325,607	336,500	205,317	116,603	321,920	341,000
Gatehouse							
Contracts-Police	31,322	30,633	31,200	17,598	15,600	33,198	31,200
Contracts-Security Services	120,193	124,077	135,200	80,190	65,000	145,190	135,200
Communication - Telephone	2,430	2,079	1,920	1,270	907	2,177	2,220
Electricity - General	2,795	2,719	3,000	1,379	1,250	2,629	3,000
Utility - Water	105	83	120	59	50	109	120
R&M-Gatehouse	12,950	10,518	9,780	2,571	7,209	9,780	9,780
Misc-Bar Codes	4,515	3,678	3,000	2,957	43	3,000	3,000
Bottled Water Delivery	389	362	420	208	212	420	420
Reserve - Gate	2,800	-	2,000	-	-	-	2,000
Total Gatehouse	177,499	174,149	186,640	106,232	90,271	196,503	186,940

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET FY 2017	THRU APR-2017	MAY - SEP-2017	PROJECTED FY 2017	BUDGET FY 2018
Road and Street Facilities							
Electricity - Streetlighting	37,713	35,337	40,000	21,697	15,498	37,195	40,000
R&M-Road Cleaning	1,000	2,250	3,000	1,400	3,000	4,400	3,900
R&M-Sidewalks	40,049	61,224	65,000	32,517	32,483	65,000	70,000
R&M-Street Signs	1,807	3,966	2,000	2,925	-	2,925	2,000
R&M-Streetlights	20,690	23,119	17,500	9,494	8,006	17,500	20,000
R&M-Walls and Signage	1,856	15,200	2,000	24	1,976	2,000	2,000
R&M-Roads, Alleyways and Curbs	11,386	11	25,000	33,604	-	33,604	35,000
Reserve - Monuments/Signage	14,616	-	10,000	-	-	-	10,000
Reserve - Roadways	36,750	-	10,000	-	-	-	10,000
Total Road and Street Facilities	165,867	141,107	174,500	101,661	60,963	162,624	192,900
Coffee Shop							
COS - Food & Bev Supplies	3,318	2,400	3,000	528	2,472	3,000	3,000
Total Coffee Shop	3,318	2,400	3,000	528	2,472	3,000	3,000
Swimming Pool							
ProfServ-Pool Maintenance	15,300	14,650	15,300	8,400	6,900	15,300	15,300
Contracts-Fountain	500	940	1,380	250	1,130	1,380	1,380
Utility - Gas	784	661	1,000	482	518	1,000	1,000
R&M-Fountain	3,382	883	3,500	2,143	1,357	3,500	3,500
R&M-Pools	6,907	6,471	5,000	5,348	3,820	9,168	6,500
Op Supplies - Fountain	367	220	500	-	500	500	500
Op Supplies-Pool Chem.&Equipm.	1,319	970	1,000	365	635	1,000	1,000
Reserve - Fountain	-	-	1,500	-	-	-	1,500
Reserve - Swimming Pools	15,489	848	5,000	-	-	-	5,000
Total Swimming Pool	44,048	25,643	34,180	16,988	14,860	31,848	35,680
Tennis Court							
R&M-Court Maintenance	14,109	14,594	15,000	9,784	5,216	15,000	15,000
Op Supplies - General	123	320	500	264	236	500	500
Reserve - Tennis Court	-	-	7,500	-	-	-	9,000
Total Tennis Court	14,232	14,914	23,000	10,048	5,452	15,500	24,500
Common Area							
ProfServ-Info Technology	3,383	10,554	10,158	8,910	6,901	15,811	16,500
Contracts-Security Services	321	346	500	287	160	447	360
Contracts-Fitness Equipment	285	760	1,140	665	475	1,140	1,140
Contracts-Air Conditioning	700	1,030	2,100	679	1,421	2,100	2,100
Contracts-Cleaning Services	7,031	7,705	8,160	6,700	4,375	11,075	10,500
Contracts-Interior Plants	2,139	178	-	-	-	-	-
Fuel, Gasoline and Oil	833	1,179	2,000	775	1,225	2,000	2,000
Communication - Telephone	13,732	12,791	10,644	5,792	4,137	9,929	9,000
Postage and Freight	51	514	500	-	500	500	500
Electricity - General	57,908	63,727	55,000	31,190	22,279	53,469	55,000
Utility - Refuse Removal	3,077	3,288	3,240	1,974	1,425	3,399	3,420
Utility - Water & Sewer	28,842	33,115	31,500	24,293	17,352	41,645	34,000

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET FY 2017	THRU APR-2017	MAY - SEP-2017	PROJECTED FY 2017	BUDGET FY 2018
R&M-Air Conditioning	880	1,713	3,000	179	2,821	3,000	3,000
R&M-Boardwalks	870	85	5,000	3,969	1,031	5,000	5,000
R&M-Buildings	35,540	46,321	91,574	54,864	39,189	94,053	55,000
R&M-Electrical	170	345	1,000	892	108	1,000	1,000
R&M-Equipment	5,633	7,869	8,000	4,799	3,201	8,000	8,000
R&M-Grounds	4,560	7,672	7,000	4,569	2,431	7,000	7,000
R&M-Parks	-	1,703	5,000	-	5,000	5,000	7,000
Advertising	62	50	100	-	100	100	100
Misc-Access Cards	-	8,950	3,500	246	3,254	3,500	3,500
Misc-Event Expense	16,971	27,180	18,510	13,960	4,550	18,510	18,510
Misc-Holiday Lighting	8,739	18,863	30,000	30,000	-	30,000	30,000
Misc-Backgr. checks/bonding	990	586	800	143	657	800	800
Misc-Contingency	398	2,441	2,500	3,472	-	3,472	4,700
Office Supplies	2,769	5,850	6,000	2,086	3,914	6,000	6,000
Office Equipment	510	2,182	2,000	2,966	-	2,966	3,000
Op Supplies - General	10,236	18,766	10,000	7,208	2,792	10,000	12,000
Op Supplies - Uniforms	1,879	2,081	1,500	1,240	260	1,500	1,500
Reserve - Clubhouse	71,608	1,915	8,500	-	-	-	8,500
Reserve - Court Amenities	-	-	2,500	-	-	-	2,000
Reserve - Fences	-	2,438	2,500	1,972	-	1,972	1,000
Reserve - Playground	28,185	-	8,500	-	-	-	1,000
Total Common Area	308,302	292,197	342,426	213,830	129,558	343,388	313,130
Newsletter							
Contractual Services	1,632	1,350	1,500	909	625	1,534	1,500
Total Newsletter	1,632	1,350	1,500	909	625	1,534	1,500
Personnel							
Payroll-Salaries	66,146	75,200	75,235	48,196	31,735	79,931	80,000
Payroll-Part Time	19,543	20,808	23,000	5,867	17,133	23,000	24,000
Payroll-Maintenance	59,428	38,757	-	-	-	-	-
Payroll-Part Time Club	73,720	76,601	82,000	39,495	32,500	71,995	77,000
Payroll-Part Time Maint	22,952	48,183	78,000	41,806	26,600	68,406	80,000
FICA Taxes	18,000	20,602	19,755	8,597	8,260	16,857	19,967
Pension Benefits	3,395	1,830	-	-	-	-	-
Life and Health Insurance	11,578	5,625	-	-	-	-	-
Workers' Compensation	8,169	9,099	9,394	6,769	4,380	11,149	9,000
Unemployment Compensation	2,880	-	-	-	-	-	-
Travel and Per Diem	247	228	500	107	208	315	350
Misc-Training	890	1,718	750	645	-	645	1,000
Total Personnel	286,948	298,651	288,634	151,482	120,815	272,297	291,317
TOTAL EXPENDITURES	2,077,818	1,767,134	1,706,561	1,035,703	631,026	1,666,729	1,716,492
Excess (deficiency) of revenues							
Over (under) expenditures	(346,786)	(36,155)	-	624,193	(565,597)	58,596	-

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET FY 2017	THRU APR-2017	MAY - SEP-2017	PROJECTED FY 2017	BUDGET FY 2018
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	(346,786)	(36,155)	-	624,193	(565,597)	58,596	-
FUND BALANCE, BEGINNING	1,377,709	1,030,923	994,768	994,768	-	994,768	1,053,364
FUND BALANCE, ENDING	\$ 1,030,923	\$ 994,768	\$ 994,768	\$ 1,618,961	\$ (565,597)	\$ 1,053,364	\$ 1,053,364

ARBOR GREENE

Community Development District

Exhibit "A" Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2018	\$ 1,716,492
Net Change in Fund Balance - Fiscal Year 2018	-
Reserves - Fiscal Year 2018 Additions	59,000
Total Funds Available (Estimated) - 9/30/2018	1,775,492

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital		429,123 ⁽¹⁾
Reserves-Clubhouse (Prior Years)	218,467 ⁽²⁾	
Reserves-Clubhouse (FY 2017)	8,500 ⁽³⁾	
Reserves-Clubhouse (FY 2018)	8,500 ⁽⁴⁾	235,467
Reserves-Court Amenities (Prior Years)	15,189 ⁽²⁾	
Reserves-Court Amenities (FY 2017)	2,500 ⁽³⁾	
Reserves-Court Amenities (FY 2018)	2,000 ⁽⁴⁾	19,689
Reserves-Fences (Prior Years)	12,749 ⁽²⁾	
Reserves-Fences (FY 2017)	2,500 ⁽³⁾	
Reserves-Fences (Use of Reserves)	(1,972)	
Reserves-Fences (FY 2018)	1,000 ⁽⁴⁾	14,277
Reserves-Fountain (Prior Years)	10,958 ⁽²⁾	
Reserves-Fountain (FY 2017)	1,500 ⁽³⁾	
Reserves-Fountain (FY 2018)	1,500 ⁽⁴⁾	13,958
Reserves-Gate (Prior Years)	10,903 ⁽²⁾	
Reserves-Gate (FY 2017)	2,000 ⁽³⁾	
Reserves-Gate (FY 2018)	2,000 ⁽⁴⁾	14,903
Reserves-Irrigation System (Prior Years)	47,216 ⁽²⁾	
Reserves-Irrigation System (FY 2017)	7,000 ⁽³⁾	
Reserves-Irrigation System (FY 2018)	2,000 ⁽⁴⁾	56,216
Reserves-Lakes (Prior Years)	7,500 ⁽²⁾	
Reserves-Lakes (FY 2017)	2,500 ⁽³⁾	
Reserves-Lakes (FY 2018)	2,500 ⁽⁴⁾	12,500
Reserves-Landscape (Prior Years)	43,500 ⁽²⁾	
Reserves-Landscape (FY 2017)	2,500 ⁽³⁾	
Reserves-Landscape (FY 2018)	2,000 ⁽⁴⁾	48,000
Reserves-Playground (Prior Years)	23,105 ⁽²⁾	
Reserves-Playground (FY 2017)	8,500 ⁽³⁾	
Reserves-Playground (FY 2018)	1,000 ⁽⁴⁾	32,605
Reserves-Roadways (Prior Years)	18,350 ⁽²⁾	
Reserves-Roadways (FY 2017)	10,000 ⁽³⁾	
Reserves-Roadways (FY 2018)	10,000 ⁽⁴⁾	38,350
Reserves-Signage (Prior Years)	12,800 ⁽²⁾	
Reserves-Signage (FY 2017)	10,000 ⁽³⁾	
Reserves-Signage (FY 2018)	10,000 ⁽⁴⁾	32,800

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Community Development District

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance (cont)

Reserves-Stormwater System (Prior Years)	43,500	(2)	
Reserves-Stormwater System (FY 2017)	2,500	(3)	
Reserves-Stormwater System (FY 2018)	2,500	(4)	48,500
Reserves-Swimming Pools (Prior Years)	24,937	(2)	
Reserves-Swimming Pools (FY 2017)	5,000	(3)	
Reserves-Swimming Pools (FY 2018)	5,000	(4)	34,937
Reserves-Tennis Court (Prior Years)	25,800	(2)	
Reserves-Tennis Court (FY 2017)	7,500	(3)	
Reserves-Tennis Court (FY 2018)	9,000	(4)	42,300
	Subtotal		644,502

Total Allocation of Available Funds	1,073,625
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Total Unassigned (undesignated) Cash	\$ 701,867
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Notes

- (1) Represents approximately 3 months of operating expenditures.
- (2) Represents assigned reserves to date (by motion at 10/18/16 board meeting).
- (3) Represents FY 2017 budgeted reserves.
- (4) Represents FY 2018 proposed budgeted reserves.

Budget Narrative
Fiscal Year 2018**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. Williams and Potential 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.

Budget Narrative
Fiscal Year 2018**EXPENDITURES****Administrative** (continued)**Professional Services-Arbitrage Rebate**

This line item is to cover any expenditure incurred to prepare the arbitrage rebate calculation as required by the series 2006 bond indenture.

Professional Services-Dissemination Agent

This line item is to cover dissemination services as required. Services are provided by Severn Trent.

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 Severn Trent Environmental Services, Inc.

Professional Services-Tax Collector

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

Professional Services-Trustee

This represents the fee charged by the trustee for the Series 2006 bond issue.

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.

Budget Narrative
Fiscal Year 2018**EXPENDITURES****Administrative** (continued)**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.

Office Supplies

Miscellaneous office supplies.

Physical Environment**Capital Outlay**

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

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

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

Electricity-Entry Fountain

Tampa Electric account 1261-1144840.

Electricity-Main Fountain

Tampa Electric account 1261-1169830.

Electricity-Pump Station

Tampa Electric account 1261-1575820.

R&M-Equipment

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

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

This line item is for monitoring and mitigation report services.

Contracts-Lake and Wetland

Lakemasters Aquatic 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.

Budget Narrative
Fiscal Year 2018**EXPENDITURES****Flood Control/Stormwater Mgmt** (Continued)**R&M-Lake**

Lake bank and erosion repairs.

R&M-Stormwater System

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

Miscellaneous-NPDES Program

Costs associated with maintaining compliance with NPDES.

Op Supplies-General

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

Reserve-Lakes

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

Reserve-Stormwater System

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

Landscape**Contracts-Landscape**

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

R&M-Renewal and Replacement

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

R&M-Irrigation Equip

Repair and maintenance costs associated with the irrigation equipment.

R&M-Pump Station

Expenditures for pump station repair and maintenance.

R&M-Trees and Trimming

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

Reserves-Irrigation System

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

Reserves-Landscape

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

Gatehouse**Contracts-Police**

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

Budget Narrative
Fiscal Year 2018**EXPENDITURES****Gatehouse** (continued)**Contracts-Security Service**

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

Communication-Telephone

Frontier (formerly Verizon) provides communication services at their gatehouse.

Electricity-General

Electricity services for the gatehouse are provided by TECO (acct. ending 4900) for ~\$250/month (\$3,000/yr.).

Utility-Water

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

R&M-Gatehouse

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

Miscellaneous-Bar Codes

Expenditures for the purchase of new bar codes.

Bottled Water Delivery

The District receives bottled water delivery services from Culligan Water.

Reserve-Gate

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

Road and Street Facilities**Electricity-Streetlighting**

Streetlighting costs associated with the road and street facilities.

R&M-Road Cleaning

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

R&M-Sidewalks

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

R&M-Street Signs

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

R&M-Streetlights

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

R&M-Walls and Signage

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

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.

Budget Narrative
Fiscal Year 2018**EXPENDITURES****Road and Street Facilities** (continued)**Reserve-Monuments/Signage**

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

Reserve-Roadways

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

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

Cost of items purchased for resale by the Snack Shack.

Swimming Pool**Professional Services-Pool Maintenance**

Positive Pool Services provides pool maintenance services for the District at a monthly cost of \$1,200 off season and \$1,500 in season.

Contracts-Fountain

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

Utility-Gas

Services provided by TECO People's Gas.

R&M-Fountain

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

R&M-Pools

Repair and maintenance of the pool.

Op Supplies-Fountain

Operating supplies for the fountain.

Op Supplies-Pool Chemicals and Equipment

Operating supplies for the pool.

Reserve-Fountain

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

Reserves-Swimming Pools

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

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

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

Budget Narrative
Fiscal Year 2018**EXPENDITURES****Tennis Court** (Continued)**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.

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.

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 (acct. #0251401-001=0) for \$2,625/month (\$31,500/yr.).

Budget Narrative
Fiscal Year 2018**EXPENDITURES****Common Area** (continued)**R&M-Air Conditioning**

Miscellaneous repairs and maintenance of the A/C unit.

R&M-Boardwalks

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

R&M-Buildings

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

R&M-Electrical

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

R&M-Equipment

Repair and maintenance of the recreational equipment.

R&M-Grounds

This covers any repair or maintenance of the common grounds.

R&M-Parks

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

Advertising

Miscellaneous advertising.

Miscellaneous-Access Cards

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

Miscellaneous-Event Expense

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

Miscellaneous-Holiday Lighting

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

Miscellaneous-Background checks/bonding

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

Miscellaneous-Contingency

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

Office Supplies

Office supplies needed for the recreational facilities.

Office Equipment

Costs associated with purchasing or repairing office equipment.

Op Supplies-General

Operating supplies for the recreational facilities.

Budget Narrative
Fiscal Year 2018

EXPENDITURES

Common Area (continued)

Op Supplies-Uniforms

Uniforms for District employees.

Reserve-Clubhouse

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

Reserve-Court Amenities

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

Reserve-Fences

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

Reserve Playground

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

Newsletter

Contractual Services

Creative Blue Ocean currently assists in newsletter preparation.

Personnel

Payroll-Salaried

Payroll for onsite management.

Payroll-Part Time

Payroll for activities coordinator.

Payroll-Part Time Club

Payroll for part time club services and pool attendants.

Payroll-Part Time Maint

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

FICA Taxes

FICA taxes of 7.65% associated with recreational payroll.

Workers' Compensation

Worker's compensation for recreational personnel.

Travel and Per Diem

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

Miscellaneous-Training

The District expects to provide employee training.

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL THRU APR-2017	PROJECTED MAY - SEP-2017	TOTAL PROJECTED FY 2017	ANNUAL BUDGET FY 2018
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	1,000	1,000	1,000	976	24	1,000	1,000
Special Assmnts- Discounts	(36)	(36)	(40)	(37)	-	(37)	(40)
TOTAL REVENUES	964	964	960	939	24	963	960
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Property Appraiser	19	-	-	-	-	-	-
ProfServ-Tax Collector	19	19	20	19	1	20	20
Total Administrative	38	19	20	19	1	20	20
<i>Gatehouse</i>							
R&M-Gate	2,086	1,475	2,000	310	221	531	2,000
Misc-Contingency	619	514	600	297	250	547	600
Total Gatehouse	2,705	1,989	2,600	607	471	1,078	2,600
TOTAL EXPENDITURES	2,743	2,008	2,620	626	472	1,098	2,620
Excess (deficiency) of revenues							
Over (under) expenditures	(1,779)	(1,044)	(1,660)	313	(448)	(135)	(1,660)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(1,660)	-	-	-	(1,660)
TOTAL OTHER SOURCES (USES)	-	-	(1,660)	-	-	-	(1,660)
Net change in fund balance	(1,779)	(1,044)	(1,660)	313	(448)	(135)	(1,660)
FUND BALANCE, BEGINNING	7,137	5,358	4,314	4,314	-	4,314	4,179
FUND BALANCE, ENDING	\$ 5,358	\$ 4,314	\$ 2,654	\$ 4,627	\$ (448)	\$ 4,179	\$ 2,519

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL THRU APR-2017	PROJECTED MAY - SEP-2017	TOTAL PROJECTED FY 2017	ANNUAL BUDGET FY 2018
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	11,500	11,500	11,500	11,228	272	11,500	11,344
Special Assmnts- Discounts	(418)	(418)	(460)	(425)	-	(425)	(454)
TOTAL REVENUES	11,082	11,082	11,040	10,803	272	11,075	10,890
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Property Appraiser	222	-	-	-	-	-	-
ProfServ-Tax Collector	222	222	230	216	14	230	230
Total Administrative	444	222	230	216	14	230	230
<i>Gatehouse</i>							
R&M-Gate	2,185	1,510	7,060	1,020	6,040	7,060	7,060
Misc-Contingency	687	570	750	327	234	561	600
Reserve - Gate	-	-	3,000	-	-	-	3,000
Total Gatehouse	2,872	2,080	10,810	1,347	6,274	7,621	10,660
TOTAL EXPENDITURES	3,316	2,302	11,040	1,563	6,288	7,851	10,890
Excess (deficiency) of revenues							
Over (under) expenditures	7,766	8,780	-	9,240	(6,016)	3,224	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	7,766	8,780	-	9,240	(6,016)	3,224	-
FUND BALANCE, BEGINNING	(1,580)	6,186	14,966	14,966	-	14,966	18,190
FUND BALANCE, ENDING	\$ 6,186	\$ 14,966	\$ 14,966	\$ 24,206	\$ (6,016)	\$ 18,190	\$ 18,190

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL THRU APR-2017	PROJECTED MAY - SEP-2017	TOTAL PROJECTED FY 2017	ANNUAL BUDGET FY 2018
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	7,813	7,813	7,813	7,628	185	7,813	3,398
Special Assmnts- Discounts	(284)	(284)	(313)	(289)	-	(289)	(136)
TOTAL REVENUES	7,529	7,529	7,500	7,339	185	7,524	3,262
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Property Appraiser	151	-	-	-	-	-	-
ProfServ-Tax Collector	151	151	156	147	9	156	68
Total Administrative	302	151	156	147	9	156	68
<i>Gatehouse</i>							
R&M-Gate	2,831	1,712	3,594	310	-	310	3,594
Misc-Contingency	687	570	750	327	250	577	600
Reserve - Gate	-	-	7,000	-	-	-	2,000
Total Gatehouse	3,518	2,282	11,344	637	250	887	6,194
TOTAL EXPENDITURES	3,820	2,433	11,500	784	259	1,043	6,262
Excess (deficiency) of revenues Over (under) expenditures	3,709	5,096	(4,000)	6,555	(74)	6,481	(3,000)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(4,000)	-	-	-	(3,000)
TOTAL OTHER SOURCES (USES)	-	-	(4,000)	-	-	-	(3,000)
Net change in fund balance	3,709	5,096	(4,000)	6,555	(74)	6,481	(3,000)
FUND BALANCE, BEGINNING	6,085	9,794	14,890	14,890	-	14,890	21,371
FUND BALANCE, ENDING	\$ 9,794	\$ 14,890	\$ 10,890	\$ 21,445	\$ (74)	\$ 21,371	\$ 18,371

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL THRU APR-2017	PROJECTED MAY - SEP-2017	TOTAL PROJECTED FY 2017	ANNUAL BUDGET FY 2018
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	677	677	1,953	1,906	47	1,953	13,404
Special Assmnts- Discounts	(25)	(25)	(78)	(72)	-	(72)	(536)
TOTAL REVENUES	652	652	1,875	1,834	47	1,881	12,868
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Property Appraiser	13	-	-	-	-	-	-
ProfServ-Tax Collector	13	13	39	37	2	39	268
Total Administrative	26	13	39	37	2	39	268
<i>Gatehouse</i>							
R&M-Gate	3,811	3,918	2,000	8,234	-	8,234	2,000
Misc-Contingency	619	2,657	836	297	250	547	600
Reserve - Gate	-	-	2,000	-	-	-	-
Total Gatehouse	4,430	6,575	4,836	8,531	250	8,781	2,600
TOTAL EXPENDITURES	4,456	6,588	4,875	8,568	252	8,820	2,868
Excess (deficiency) of revenues							
Over (under) expenditures	(3,804)	(5,936)	(3,000)	(6,734)	(205)	(6,939)	10,000
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(3,000)	-	-	-	10,000
TOTAL OTHER SOURCES (USES)	-	-	(3,000)	-	-	-	10,000
Net change in fund balance	(3,804)	(5,936)	(3,000)	(6,734)	(205)	(6,939)	10,000
FUND BALANCE, BEGINNING	12,334	8,530	2,594	2,594	-	2,594	(4,345)
FUND BALANCE, ENDING	\$ 8,530	\$ 2,594	\$ (406)	\$ (4,140)	\$ (205)	\$ (4,345)	\$ 5,655

ARBOR GREENE

Community Development District

General Fund - Retreat (006) Fund

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL THRU APR-2017	PROJECTED MAY - SEP-2017	TOTAL PROJECTED FY 2017	ANNUAL BUDGET FY 2018
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	3,500	3,500	3,500	3,417	83	3,500	3,500
Special Assmnts- Discounts	(127)	(127)	(140)	(129)	-	(129)	(140)
TOTAL REVENUES	3,373	3,373	3,360	3,288	83	3,371	3,360
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Property Appraiser	67	-	-	-	-	-	-
ProfServ-Tax Collector	67	67	70	66	4	70	70
Total Administrative	134	67	70	66	4	70	70
<i>Gatehouse</i>							
R&M-Gate	1,001	1,273	2,540	1,400	-	1,400	1,500
Misc-Contingency	619	514	750	297	250	547	600
Reserve - Gate	-	-	5,000	-	-	-	2,000
Total Gatehouse	1,620	1,787	8,290	1,697	250	1,947	4,100
TOTAL EXPENDITURES	1,754	1,854	8,360	1,763	254	2,017	4,170
Excess (deficiency) of revenues							
Over (under) expenditures	1,619	1,519	(5,000)	1,525	(171)	1,354	(810)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(5,000)	-	-	-	(810)
TOTAL OTHER SOURCES (USES)	-	-	(5,000)	-	-	-	(810)
Net change in fund balance	1,619	1,519	(5,000)	1,525	(171)	1,354	(810)
FUND BALANCE, BEGINNING	9,536	11,155	12,674	12,674	-	12,674	14,028
FUND BALANCE, ENDING	\$ 11,155	\$ 12,674	\$ 7,674	\$ 14,199	\$ (171)	\$ 14,028	\$ 13,218

ARBOR GREENE

Community Development District

Exhibit "B"
Allocation of Reserves

	<u>002</u> <u>Devonshire</u>	<u>003</u> <u>Estuary</u>	<u>004</u> <u>Enclave</u>	<u>005</u> <u>Parkview</u>	<u>006</u> <u>Retreat</u>
<u>AVAILABLE FUNDS</u>					
Beginning Fund Balance - Fiscal Year 2018	\$ 4,179	\$ 18,190	\$ 21,371	\$ (4,345)	\$ 14,028
Net Change in Fund Balance - Fiscal Year 2018	(1,660)	-	(3,000)	10,000	(810)
Reserves - Fiscal Year 2018 Addition	-	3,000	2,000	-	2,000
Total Funds Available (Estimated) - 9/30/2018	2,519	21,190	20,371	5,655	15,218

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve - Operating Capital	(1)	519	2,723	1,565	717	1,043
Reserves-Gate (Prior Years)	(2)	2,000	11,000	8,000	2,000	5,000
Reserves-Gate (FY 2017)	(3)	-	3,000	7,000	2,000	5,000
Reserves-Gate (FY 2018)	(4)	-	3,000	2,000	-	2,000
Total Reserves-Gate		2,000	17,000	17,000	4,000	12,000
Subtotal		<u>2,519</u>	<u>19,723</u>	<u>18,565</u>	<u>4,717</u>	<u>13,043</u>
Total Allocation of Available Funds		2,519	19,723	18,565	4,717	13,043

Total Unassigned (undesignated) Cash	\$ -	\$ 1,468	\$ 1,806	\$ 938	\$ 2,176
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Notes

- (1) Represents approximately 3 months of operating expenditures.
- (2) Represents FY 2017 budgeted reserves.
- (3) Represents FY 2018 proposed budgeted reserves.

Arbor Greene
Community Development District

Debt Service Budget
Fiscal Year 2018

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL THRU APR-2017	PROJECTED MAY - SEP-2017	TOTAL PROJECTED FY 2017	ANNUAL BUDGET FY 2018
REVENUES							
Interest - Investments	\$ 414	\$ 739	\$ 400	\$ 697	\$ 498	\$ 1,195	\$ 600
Special Assmnts- Tax Collector	959,722	959,722	959,722	936,284	22,718	959,002	959,002
Special Assmnts- Prepayment	-	1,699	-	-	-	-	-
Special Assmnts- Discounts	(34,878)	(34,912)	(38,389)	(35,463)	-	(35,463)	(38,360)
TOTAL REVENUES	925,258	927,248	921,733	901,518	23,215	924,733	921,242
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Property Appraiser	18,497	-	-	-	-	-	-
ProfServ-Tax Collector	18,497	18,497	19,194	18,017	1,177	19,194	19,180
Total Administrative	36,994	18,497	19,194	18,017	1,177	19,194	19,180
<i>Debt Service</i>							
Principal Debt Retirement	675,000	705,000	720,000	-	685,000	685,000	750,000
Principal Prepayments	30,000	45,000	-	45,000	-	45,000	-
Interest Expense	186,000	149,625	113,250	56,625	55,500	112,125	76,750
Total Debt Service	891,000	899,625	833,250	101,625	740,500	842,125	826,750
TOTAL EXPENDITURES	927,994	918,122	852,444	119,642	741,677	861,319	845,930
Excess (deficiency) of revenues Over (under) expenditures	(2,736)	9,126	69,289	781,876	(718,462)	63,414	75,312
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	69,289	-	-	-	75,312
TOTAL OTHER SOURCES (USES)	-	-	69,289	-	-	-	75,312
Net change in fund balance	(2,736)	9,126	69,289	781,876	(718,462)	63,414	75,312
FUND BALANCE, BEGINNING	587,501	584,765	593,891	593,891	-	593,891	657,305
FUND BALANCE, ENDING	\$ 584,765	\$ 593,891	\$ 663,180	\$ 1,375,767	\$ (718,462)	\$ 657,305	\$ 732,617

ARBOR GREENE

Community Development District

ARBOR GREENE SPECIAL ASSESSMENT BONDS, SERIES 2006					
Period Ending	Principal	Coupon Rate	Interest	Debt Service	Annual Debt Service
11/1/2017		5.000%	\$38,375	\$38,375	
5/1/2018	\$750,000	5.000%	\$38,375	\$788,375	\$826,750
11/1/2018		5.000%	\$19,625	\$19,625	
5/1/2019	\$785,000	5.000%	\$19,625	\$804,625	\$824,250
Total	\$1,535,000		\$116,000	\$1,651,000	\$1,651,000

Arbor Greene

Community Development District

Supporting Budget Schedules

Fiscal Year 2018

ARBOR GREENE

Community Development District

All Funds

Comparison of Assessment Rates Fiscal Year 2018 vs. Fiscal Year 2017

Parcel	Name	General Fund 001			General Fund 002			General Fund 003			General Fund 004			General Fund 005			General Fund 006			Debt Service			Total Assessments per Uni			Acres	Units
		FY 2018	FY 2017	Percent Change	FY 2018	FY 2017	Percent Change	FY 2018	FY 2017	Percent Change	FY 2018	FY 2017	Percent Change	FY 2018	FY 2017	Percent Change	FY 2018	FY 2017	Percent Change	FY 2018	FY 2017	Percent Change	FY 2018	FY 2017	Percent Change		
A	Devonshire	\$903	\$903	0.0%	\$14	\$14	0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$529	\$529	0%	\$1,445	\$1,445	0.0%	13	74
B	Alcove	\$1,806	\$1,806	0.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,013	\$1,013	0%	\$2,818	\$2,818	0.0%	13	37
C	Trace	\$1,687	\$1,687	0.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,013	\$1,013	0%	\$2,700	\$2,700	0.0%	22	67
D	Landing	\$1,376	\$1,377	0.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$720	\$720	0%	\$2,097	\$2,097	0.0%	30	112
E	Preserve	\$1,352	\$1,352	0.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$720	\$720	0%	\$2,072	\$2,072	0.0%	15	57
F	Estuary	\$1,823	\$1,823	0.0%	\$0	\$0	n/a	\$66	\$67	-1%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,088	\$1,088	0%	\$2,976	\$2,977	0.0%	61	172
G	Enclave	\$2,221	\$2,221	0.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$29	\$66	-57%	\$0	\$0	n/a	\$0	\$0	n/a	\$1,363	\$1,363	0%	\$3,613	\$3,650	-1.0%	51	118
H / J	Parkview	\$1,442	\$1,443	0.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$68	\$10	587%	\$0	\$0	n/a	\$946	\$946	0%	\$2,456	\$2,398	2.4%	32	114
I / K	Parkview	\$1,101	\$1,101	0.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$68	\$10	587%	\$0	\$0	n/a	\$608	\$608	0%	\$1,777	\$1,719	3.4%	18	84
L	Whisper Pointe	\$1,321	\$1,321	0.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$853	\$853	0%	\$2,175	\$2,175	0.0%	18	70
M	Heather Sound	\$1,036	\$1,036	0.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$603	\$603	0%	\$1,640	\$1,640	0.0%	24	119
N	Townhomes	\$485	\$485	0.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$289	\$289	0%	\$773	\$773	0.0%	15	159
O	Wynthorne	\$1,814	\$1,814	0.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,013	\$1,013	0%	\$2,826	\$2,826	0.0%	6	17
P	Avalon	\$1,564	\$1,564	0.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,013	\$1,013	0%	\$2,577	\$2,577	0.0%	7	23
Q	Retreat	\$1,869	\$1,869	0.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$159	\$159	0%	\$1,088	\$1,088	0%	\$3,115	\$3,115	0.0%	8	22
																							333	1,245			