

ARBOR GREENE
Community Development District

Annual Operating and Debt Service Budget
Fiscal Year 2020

Version 2 - Approved Tentative Budget:
(Approved 5/21/2019)

Prepared by:



ARBOR GREENE

Community Development District

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Arbor Greene
Community Development District

Operating Budget
Fiscal Year 2020

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET FY 2019	THRU MAR-2019	APR - SEP-2019	PROJECTED FY 2019	BUDGET FY 2020
REVENUES							
Interest - Investments	\$ 8,083	\$ 16,819	\$ 12,530	\$ 15,103	\$ 15,103	\$ 30,206	\$ 16,939
Concession Revenue	10,241	10,001	10,403	4,798	5,204	10,002	10,407
S/F Swimming Program Fees	9,810	9,805	8,700	3,522	5,050	8,572	8,700
S/F Snack Bar Revenue	3,699	2,864	3,700	684	2,316	3,000	3,000
Club Memberships & Tennis Fees	14,229	19,224	14,300	5,231	9,069	14,300	14,300
Special Events	6,613	3,790	4,000	1,774	2,226	4,000	4,000
Interest - Tax Collector	269	401	100	542	-	542	550
Rents or Royalties	24,620	24,547	18,000	9,863	9,863	19,726	18,000
Special Assmnts- Tax Collector	1,711,299	1,711,251	2,505,959	2,366,840	139,119	2,505,959	2,606,386
Special Assmnts- Discounts	(62,098)	(62,384)	(100,238)	(92,974)	-	(92,974)	(104,255)
Contributions, Private	1,750	3,250	-	500	500	1,000	-
Other Miscellaneous Revenues	446	2,554	120	5,931	60	5,991	120
Gate Bar Code/Remotes	10,484	9,987	9,000	4,327	4,327	8,654	9,000
TOTAL REVENUES	1,739,445	1,752,109	2,486,574	2,326,141	192,837	2,518,978	2,587,146
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	24,544	24,544	25,836	11,842	12,918	24,760	25,836
ProfServ-Arbitrage Rebate	600	600	600	-	600	600	-
ProfServ-Dissemination Agent	1,000	1,000	1,000	-	1,000	1,000	-
ProfServ-Engineering	8,591	11,994	10,000	4,995	4,995	9,990	10,000
ProfServ-Legal Services	10,532	9,584	15,500	16,881	7,750	24,631	15,500
ProfServ-Mgmt Consulting Serv	66,856	68,862	68,862	37,763	31,099	68,862	70,928
ProfServ-Tax Collector	16,560	15,982	50,119	45,478	4,641	50,119	52,128
ProfServ-Trustee Fees	3,717	3,717	3,717	-	3,717	3,717	-
Auditing Services	5,923	5,900	5,923	-	6,100	6,100	6,100
Postage and Freight	1,974	2,378	1,650	480	1,520	2,000	2,000
Insurance - Risk Management	35,382	36,340	40,198	37,314	-	37,314	41,045
Printing and Binding	295	448	500	228	228	456	550
Legal Advertising	1,672	1,798	1,000	2,025	-	2,025	2,000
Miscellaneous Services	639	833	300	828	828	1,656	900
Misc-District Filing Fees	175	175	175	175	-	175	175
Misc-Bank Charges	1,710	1,650	1,700	741	741	1,482	1,700
Office Supplies	-	13	350	-	-	-	-
Total Administrative	180,170	185,818	227,430	158,750	76,137	234,887	228,862
<i>Physical Environment</i>							
Capital Outlay	49,761	309,955	500,000	62,895	470,000	532,895	500,000
Total Physical Environment	49,761	309,955	500,000	62,895	470,000	532,895	500,000

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU MAR-2019	PROJECTED APR - SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
Water-Sewer Comb Services							
Utility - City Water - Park	20,884	18,220	21,000	8,948	10,604	19,552	21,000
Electricity - Entry Fountain	5,663	6,991	6,900	3,136	3,191	6,327	6,900
Electricity - Main Fountain	8,324	5,889	7,800	3,700	3,407	7,107	7,800
Electricity - Pump Station	5,218	3,583	4,200	1,572	1,572	3,144	4,200
R&M-Equipment	-	-	2,000	-	2,000	2,000	2,000
Total Water-Sewer Comb Services	40,089	34,683	41,900	17,356	20,774	38,130	41,900
Flood Control/Stormwater Mgmt							
Contracts-Envirom'l Monitoring	-	-	750	-	750	750	750
Contracts-Lake and Wetland	28,188	34,668	34,668	17,334	17,334	34,668	34,668
R&M-Lake	21,280	-	15,000	-	15,000	15,000	15,000
R&M-Stormwater System	1,170	1,529	1,000	-	1,000	1,000	1,000
Misc-NPDES Program	13	5,625	500	-	500	500	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 Mgmt	50,651	41,822	57,418	17,334	35,084	52,418	57,418
Landscape Services							
Contracts-Landscape	256,300	260,300	260,000	127,300	113,598	240,898	260,000
R&M-Renewal and Replacement	58,397	42,508	35,000	20,255	14,745	35,000	35,000
R&M-Irrigation Equip	7,156	2,952	5,000	5,366	-	5,366	5,000
R&M-Pump Station	10,515	2,953	7,000	37	6,963	7,000	7,000
R&M-Trees and Trimming	46,935	77,780	30,000	109,610	-	109,610	30,000
Reserves - Irrigation System	-	-	2,000	-	-	-	2,000
Reserve - Landscaping	-	4,655	2,000	-	-	-	2,000
Total Landscape Services	379,303	391,148	341,000	262,568	135,306	397,874	341,000
Gatehouse							
Contracts-Police	31,978	25,649	32,400	8,687	9,000	17,687	32,400
Contracts-Security Services	136,127	134,643	135,200	67,264	65,000	132,264	135,200
Communication - Telephone	2,199	2,615	2,640	1,308	1,320	2,628	2,640
Electricity - General	2,080	1,809	1,920	887	960	1,847	1,980
Utility - Water	186	81	120	46	60	106	120
R&M-Gatehouse	20,863	6,605	9,780	2,457	7,323	9,780	9,780
Misc-Bar Codes	4,271	5,632	3,000	2,529	3,171	5,700	5,700
Bottled Water Delivery	371	280	420	60	60	120	300
Reserve - Gate	-	-	2,000	-	-	-	2,000
Total Gatehouse	198,075	177,314	187,480	83,238	86,894	170,132	190,120

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU MAR-2019	PROJECTED APR - SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
Road and Street Facilities							
Electricity - Streetlighting	35,531	36,538	40,000	18,405	18,405	36,810	40,000
R&M-Road Cleaning	2,700	2,425	3,900	3,860	2,600	6,460	8,550
R&M-Sidewalks	66,117	64,563	70,000	8,992	61,008	70,000	70,000
R&M-Street Signs	3,025	788	2,000	400	1,600	2,000	2,000
R&M-Streetlights	19,514	28,401	20,000	10,212	9,788	20,000	20,000
R&M-Walls and Signage	176	-	2,000	-	2,000	2,000	2,000
R&M-Roads, Alleyways and Curbs	75,116	135,848	35,000	13,897	21,103	35,000	35,000
Reserve - Monuments/Signage	-	-	10,000	-	-	-	10,000
Reserve - Roadways	-	-	50,000	-	-	-	337,025
Total Road and Street Facilities	202,179	268,563	232,900	55,766	116,504	172,270	524,575
Coffee Shop							
COS - Food & Bev Supplies	2,658	2,244	3,000	598	2,402	3,000	3,000
Total Coffee Shop	2,658	2,244	3,000	598	2,402	3,000	3,000
Swimming Pool							
ProfServ-Pool Maintenance	14,400	14,425	14,400	7,200	7,200	14,400	14,400
Contracts-Fountain	500	2,350	1,380	125	1,255	1,380	1,380
Utility - Gas	615	2,703	1,000	863	863	1,726	1,000
R&M-Fountain	2,143	17,607	3,500	334	3,166	3,500	3,500
R&M-Pools	7,698	10,837	6,500	13,468	1,800	15,268	10,000
Op Supplies - Fountain	-	-	500	-	500	500	500
Op Supplies-Pool Chem.&Equipm.	553	484	1,000	62	938	1,000	1,000
Reserve - Fountain	-	-	1,500	-	-	-	1,500
Reserve - Swimming Pools	-	-	5,000	-	-	-	5,000
Total Swimming Pool	25,909	48,406	34,780	22,052	15,722	37,774	38,280
Tennis Court							
R&M-Court Maintenance	12,047	8,447	15,000	8,724	8,724	17,448	15,000
Op Supplies - General	542	718	500	224	224	448	500
Reserve - Tennis Court	-	37,710	9,000	1,615	-	1,615	12,000
Total Tennis Court	12,589	46,875	24,500	10,563	8,948	19,511	27,500
Common Area							
ProfServ-Info Technology	15,830	16,940	16,500	8,124	8,124	16,248	16,500
Contracts-Security Services	389	295	412	288	288	576	412
Contracts-Fitness Equipment	1,140	1,140	1,140	570	570	1,140	1,140
Contracts-Air Conditioning	679	250	2,100	-	2,100	2,100	2,100
Contracts-Cleaning Services	10,200	10,075	5,000	3,470	3,470	6,940	8,000
Fuel, Gasoline and Oil	1,538	2,087	2,000	621	621	1,242	2,000
Communication - Telephone	9,990	9,493	9,492	4,903	5,166	10,069	10,332
Postage and Freight	-	-	500	-	500	500	500
Electricity - General	51,722	49,197	55,000	24,418	24,418	48,836	52,000
Utility - Refuse Removal	3,387	3,508	3,480	2,074	2,016	4,090	4,100
Utility - Water & Sewer	49,801	36,324	50,000	17,057	17,057	34,114	40,000
R&M-Air Conditioning	4,898	600	3,000	450	450	900	3,000

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET FY 2019	THRU MAR-2019	APR - SEP-2019	PROJECTED FY 2019	BUDGET FY 2020
R&M-Boardwalks	28,192	129	5,000	-	5,000	5,000	5,000
R&M-Buildings	72,536	53,341	55,000	20,536	20,536	41,072	55,000
R&M-Electrical	1,177	384	1,000	54	946	1,000	1,000
R&M-Equipment	7,967	8,866	8,000	3,520	3,520	7,040	8,000
R&M-Grounds	4,842	6,462	7,000	1,293	1,293	2,586	7,000
R&M-Parks	188	6,976	7,000	-	7,000	7,000	10,000
Advertising	-	-	100	-	100	100	100
Misc-Access Cards	289	5,935	3,500	98	3,402	3,500	3,500
Misc-Event Expense	20,259	19,035	18,510	11,115	11,115	22,230	18,000
Misc-Holiday Lighting	30,000	30,925	32,925	31,325	-	31,325	32,925
Misc-Backgr. checks/bonding	172	171	800	462	462	924	900
Misc-Contingency	5,576	7,020	5,000	3,579	3,579	7,158	7,500
Office Supplies	3,416	3,471	6,000	979	979	1,958	3,500
Office Equipment	3,114	1,861	3,000	3,620	3,620	7,240	4,000
Op Supplies - General	13,736	11,807	12,000	6,519	6,519	13,038	14,500
Op Supplies - Uniforms	2,034	1,583	1,500	1,356	1,356	2,712	2,000
Reserve - Clubhouse	-	-	1,000	-	-	-	1,000
Reserve - Court Amenities	-	-	1,000	-	-	-	1,000
Reserve - Fences	1,972	3,944	1,000	-	-	-	1,000
Reserve - Playground	-	-	1,000	-	-	-	1,000
Total Common Area	345,044	291,819	318,959	146,431	134,207	280,638	317,009
Newsletter							
Contractual Services	1,559	1,350	600	750	750	1,500	600
Total Newsletter	1,559	1,350	600	750	750	1,500	600
Personnel							
Payroll-Salaries	82,530	85,972	85,000	45,335	41,080	86,415	131,000
Payroll-Part Time	16,112	22,498	28,000	11,304	11,304	22,608	12,000
Payroll-Maintenance	-	26,055	34,500	16,969	16,969	33,938	-
Payroll-Part Time Club	79,369	72,966	77,000	28,858	48,142	77,000	77,000
Payroll-Part Time Maint	77,155	55,919	60,000	22,348	22,348	44,696	65,000
FICA Taxes	17,762	20,151	19,125	9,548	10,698	20,246	21,803
Workers' Compensation	8,959	8,582	11,632	6,156	2,158	8,314	8,730
Travel and Per Diem	256	16	350	68	282	350	350
Misc-Training	1,701	453	1,000	485	515	1,000	1,000
Total Personnel	283,844	292,612	316,607	141,071	153,496	294,567	316,882
TOTAL EXPENDITURES	1,771,831	2,092,609	2,286,574	979,372	1,256,223	2,235,595	2,587,146
Excess (deficiency) of revenues							
Over (under) expenditures	(32,386)	(340,500)	200,000	1,346,769	(1,063,387)	283,382	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	200,000	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	200,000	-	-	-	-

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU MAR-2019	PROJECTED APR - SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
Net change in fund balance	(32,386)	(340,500)	200,000	1,346,769	(1,063,387)	283,382	-
FUND BALANCE, BEGINNING	982,471	950,085	609,585	609,585	-	609,585	892,967
FUND BALANCE, ENDING	\$ 950,085	\$ 609,585	\$ 809,585	\$ 1,956,354	\$(1,063,387)	\$ 892,967	\$ 892,967

Exhibit "A"
Allocation of Fund Balance

Description	Amount
Beginning Fund Balance - Fiscal Year 2020	\$ 892,967
Net Change in Fund Balance - Fiscal Year 2020	-
Reserves - Fiscal Year 2020 Additions	380,525
Less:	
Funding for First Quarter Operating Expenditures:	\$ (347,858) ⁽¹⁾
Assigned Fund Balance for Capital Projects/Renewal and Replacement:	
	<u>Unassignment/ Use</u>
	<u>of Reserves</u>
	FY 2019 ⁽³⁾ FY 2020 ⁽⁴⁾
	<u>Total</u>
<i>Clubhouse</i>	\$ - \$ 1,000 \$ 1,000 2,000
<i>Court</i>	19,689 - 1,000 1,000 21,689
<i>Fences</i>	12,305 - 1,000 1,000 14,305
<i>Fountain</i>	13,958 - 1,500 1,500 16,958
<i>Gate</i>	14,903 - 2,000 2,000 18,903
<i>Irrigation</i>	50,000 - 2,000 2,000 54,000
<i>Lakes</i>	12,500 - 2,500 2,500 17,500
<i>Landscape</i>	43,345 - 2,000 2,000 47,345
<i>Playground</i>	32,605 - 1,000 1,000 34,605
<i>Roadways</i>	38,350 - 50,000 337,025 425,375
<i>Signage</i>	32,800 - 10,000 10,000 52,800
<i>Stormwater</i>	48,500 - 2,500 2,500 53,500
<i>Swimming</i>	34,937 - 5,000 5,000 44,937
<i>Tennis Court</i>	4,590 (1,615) 9,000 12,000 23,975
<i>Total</i>	358,482 (1,615) 90,500 380,525 827,892 (827,892)
Total Undesignated Fund Balance as of 9/30/2020	\$ 97,742

Notes

- (1) Represents approximately 2 months of operating expenditures
- (2) Represents assigned reserves to date (by motion at 11/20/18 board meeting).
- (3) Represents FY 2019 budgeted reserves.
- (4) Represents FY 2020 proposed budgeted reserves.

Budget Narrative
Fiscal Year 2020**REVENUES****Interest-Investments**

The District earns interest on the monthly average collected balance for their operating accounts.

Concession Revenue

The District receives concession revenue from Mr. Chow and Protential Sports.

Swim and Fitness-Swimming Program Fees

The District expects to receive swim program fees from Tampa Bay Aquatics.

Swim and Fitness-Snack Bar Revenue

Revenue from food items sold at snack bar (during season) and vending machines.

Club Memberships & Tennis Fees

The District expects to receive revenues from tennis activities and non-resident membership fees.

Special Events

The District expects to hold certain events at the district for community benefit.

Interest-Tax Collector

Interest received on funds held by the tax collector prior to distribution.

Rents or Royalties

The District charges a fee for the rental of the recreational area.

Special Assessment-Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year.

Special Assessment-Discount

Special Assessment-Discount is calculating 4% Discount on the Non-Ad Valorem assessments.

Other Miscellaneous Revenues

This category includes sales and use tax collection allowance and income that is not budgeted for in another category.

Gate Bar Code/Remotes

The District charges a nominal fee for bar codes and remotes.

EXPENDITURES**Administrative****P/R Board of Supervisor Salaries**

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for a meeting attendance and to receive \$200 per meeting plus payroll taxes. The amount for the Fiscal Year is based on 5 Board members paid for attending 24 meetings. Payroll taxes for supervisor salaries are calculated as 7.65% of payroll.

Professional Services-Engineering Fees

The District's engineer will be providing general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review invoices, etc. Fees are based on prior year activity and anticipated costs.

Budget Narrative
Fiscal Year 2020**EXPENDITURES****Administrative** (continued)**Professional Services-Legal Services**

The District's legal counsel will be providing general legal services to the District, i.e. attendance and preparation for monthly meetings, review operating and maintenance contracts, etc. Fees are based on prior year legal expenses and anticipated costs.

Professional Services-Mgmt Consulting Services

The District receives management, accounting, assessment and recording services as part of a Management Agreement with Inframark.

Professional Services-Tax Collector

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

Auditing Services

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The anticipated fee is based on prior year cost.

Postage & Freight

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Insurance-Risk Management

The District has insurance policies with Public Risk Insurance. Additional costs historically recorded to this line item include utility bond expenditures. The amount is based upon prior year's cost and anticipated increases.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings etc. in a newspaper of general circulation.

Miscellaneous Services

This represents credit card processing costs any additional expenditures that may not have been provided for in the budget.

Miscellaneous-District Filing Fees

The District is required to pay an annual fee to the Department of Economic Opportunity Division of Community Development in the amount of \$175. This is the only expense under this category for the District.

Miscellaneous-Bank Charges

This represents charges incurred for banking services as assessed by the District's chosen banking institution.

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.

Budget Narrative
Fiscal Year 2020**EXPENDITURES****Water-Sewer Comb** (continued)**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

Solitude Lake Management currently provides aquatic services to the District for \$2,424/month. The HOA pays the district \$75/month for a portion of shared services. The District currently reimburses Hunter's Green \$540/month (\$6,480/yr.) for a portion of lake bank erosion maintenance services.

R&M-Lake

Lake bank and erosion repairs.

R&M-Stormwater System

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

Miscellaneous-NPDES Program

Costs associated with maintaining compliance with NPDES.

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.

Budget Narrative
Fiscal Year 2020**EXPENDITURES****Landscape** (continued)**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.

Contracts-Security Service

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

Communication-Telephone

Frontier provides communication services at their gatehouse.

Electricity-General

Electricity services for the gatehouse are provided by TECO.

Utility-Water

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

R&M-Gatehouse

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

Miscellaneous-Bar Codes

Expenditures for the purchase of new bar codes.

Bottled Water Delivery

The District receives bottled water delivery services from Culligan Water.

Reserve-Gate

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

Budget Narrative
Fiscal Year 2020**EXPENDITURES****Road and Street Facilities** (continued)**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 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 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 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.

Budget Narrative
Fiscal Year 2020**EXPENDITURES****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 will be contracted as needed. Routine cleaning is performed by district staff.

Fuel, Gasoline & Oil

Costs associated with fuel, gasoline & oil for the clubhouse.

Communication-Telephone

Communication vendors and services include Frontier, Sotel and Jason's cell phone.

Postage and Freight

Postage for correspondence.

Electricity-General

Electricity services for the recreational facilities are provided by TECO (acct ending 1190).

Utility-Refuse Removal

Refuse removal services for the recreational facilities are currently provided by Republic Services.

Utility-Water & Sewer

Water and Sewer services for the recreational facilities and pressure washing are provided by City of Tampa Utilities.

R&M-Air Conditioning

Miscellaneous repairs and maintenance of the A/C unit.

R&M-Boardwalks

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

R&M-Buildings

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

R&M-Electrical

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

R&M-Equipment

Repair and maintenance of the recreational equipment.

R&M-Grounds

This covers any repair or maintenance of the common grounds.

R&M-Parks

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

Advertising

Miscellaneous advertising.

Budget Narrative
Fiscal Year 2020**EXPENDITURES****Common Area** (continued)**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.

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-Maintenance

Payroll for full time salaried maintenance staff.

Budget Narrative
Fiscal Year 2020**EXPENDITURES****Personnel** (continued)**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 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU MAR-2019	PROJECTED APR - SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	1,000	1,000	4,787	4,521	266	4,787	4,787
Special Assmnts- Discounts	(36)	(36)	(191)	(178)	-	(178)	(191)
TOTAL REVENUES	964	964	4,596	4,343	266	4,609	4,596
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	19	19	96	87	9	96	96
Total Administrative	19	19	96	87	9	96	96
<i>Gatehouse</i>							
R&M-Gate	310	445	3,600	-	3,600	3,600	3,600
Misc-Contingency	514	528	600	264	264	528	600
Reserve - Gate	-	-	300	-	-	-	300
Total Gatehouse	824	973	4,500	264	3,864	4,128	4,500
TOTAL EXPENDITURES	843	992	4,596	351	3,873	4,224	4,596
Excess (deficiency) of revenues Over (under) expenditures	121	(28)	-	3,992	(3,607)	385	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	121	(28)	-	3,992	(3,607)	385	-
FUND BALANCE, BEGINNING	4,311	4,432	4,404	4,404	-	4,404	4,789
FUND BALANCE, ENDING	\$ 4,432	\$ 4,404	\$ 4,404	\$ 8,396	\$ (3,607)	\$ 4,789	\$ 4,789

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU MAR-2019	PROJECTED APR - SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	11,500	11,344	11,344	10,714	630	11,344	11,383
Special Assmnts- Discounts	(417)	(414)	(454)	(421)	-	(421)	(455)
TOTAL REVENUES	11,083	10,930	10,890	10,293	630	10,923	10,928
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	222	219	227	206	21	227	228
Total Administrative	222	219	227	206	21	227	228
<i>Gatehouse</i>							
R&M-Gate	2,568	3,645	3,100	1,894	1,206	3,100	3,100
Misc-Contingency	563	549	600	269	269	538	600
Reserve - Gate	-	-	7,000	-	-	-	7,000
Total Gatehouse	3,131	4,194	10,700	2,163	1,475	3,638	10,700
TOTAL EXPENDITURES	3,353	4,413	10,927	2,369	1,496	3,865	10,928
Excess (deficiency) of revenues Over (under) expenditures	7,730	6,517	(37)	7,924	(866)	7,058	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(37)	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	(37)	-	-	-	-
Net change in fund balance	7,730	6,517	(37)	7,924	(866)	7,058	-
FUND BALANCE, BEGINNING	14,968	22,698	29,215	29,215	-	29,215	36,273
FUND BALANCE, ENDING	\$ 22,698	\$ 29,215	\$ 29,178	\$ 37,139	\$ (866)	\$ 36,273	\$ 36,273

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU MAR-2019	PROJECTED APR - SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	7,813	3,398	3,398	3,210	188	3,398	3,404
Special Assmnts- Discounts	(284)	(124)	(136)	(126)	-	(126)	(136)
TOTAL REVENUES	7,529	3,274	3,262	3,084	188	3,272	3,268
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	151	65	68	62	6	68	68
Total Administrative	151	65	68	62	6	68	68
<i>Gatehouse</i>							
R&M-Gate	310	662	1,000	40	960	1,000	1,000
Misc-Contingency	563	567	600	283	283	566	600
Reserve - Gate	-	-	1,600	-	-	-	1,600
Total Gatehouse	873	1,229	3,200	323	1,243	1,566	3,200
TOTAL EXPENDITURES	1,024	1,294	3,268	385	1,249	1,634	3,268
Excess (deficiency) of revenues Over (under) expenditures	6,505	1,980	(6)	2,699	(1,061)	1,638	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(6)	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	(6)	-	-	-	-
Net change in fund balance	6,505	1,980	(6)	2,699	(1,061)	1,638	-
FUND BALANCE, BEGINNING	14,892	21,397	23,377	23,377	-	23,377	25,015
FUND BALANCE, ENDING	\$ 21,397	\$ 23,377	\$ 23,371	\$ 26,076	\$ (1,061)	\$ 25,015	\$ 25,015

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU MAR-2019	PROJECTED APR - SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	1,952	13,404	13,404	12,660	744	13,404	13,404
Special Assmnts- Discounts	(71)	(489)	(536)	(497)	-	(497)	(536)
TOTAL REVENUES	1,881	12,915	12,868	12,163	744	12,907	12,868
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	38	257	268	243	25	268	268
Total Administrative	38	257	268	243	25	268	268
<i>Gatehouse</i>							
R&M-Gate	7,491	4,599	2,000	573	1,427	2,000	2,000
Misc-Contingency	514	540	600	272	272	544	600
Reserve - Gate	-	-	10,000	-	-	-	10,000
Total Gatehouse	8,005	5,139	12,600	845	1,699	2,544	12,600
TOTAL EXPENDITURES	8,043	5,396	12,868	1,088	1,724	2,812	12,868
Excess (deficiency) of revenues							
Over (under) expenditures	(6,162)	7,519	-	11,075	(980)	10,095	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	(6,162)	7,519	-	11,075	(980)	10,095	-
FUND BALANCE, BEGINNING	2,595	(3,567)	3,952	3,952	-	3,952	14,047
FUND BALANCE, ENDING	\$ (3,567)	\$ 3,952	\$ 3,952	\$ 15,027	\$ (980)	\$ 14,047	\$ 14,047

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU MAR-2019	PROJECTED APR - SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
REVENUES							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	3,500	3,500	3,500	3,306	194	3,500	5,638
Special Assmnts- Discounts	(127)	(128)	(140)	(130)	-	(130)	(226)
TOTAL REVENUES	3,373	3,372	3,360	3,176	194	3,370	5,413
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Tax Collector	67	67	70	64	6	70	113
Total Administrative	67	67	70	64	6	70	113
<i>Gatehouse</i>							
R&M-Gate	1,400	1,040	1,500	7,375	-	7,375	1,500
Misc-Contingency	514	528	600	279	279	558	600
Capital Outlay	-	5,780	-	-	-	-	-
Reserve - Gate	-	-	1,200	-	-	-	1,200
Total Gatehouse	1,914	7,348	3,300	7,654	279	7,933	3,300
TOTAL EXPENDITURES	1,981	7,415	3,370	7,718	285	8,003	3,413
Excess (deficiency) of revenues Over (under) expenditures	1,392	(4,043)	(10)	(4,542)	(91)	(4,633)	2,000
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(10)	-	-	-	2,000
TOTAL OTHER SOURCES (USES)	-	-	(10)	-	-	-	2,000
Net change in fund balance	1,392	(4,043)	(10)	(4,542)	(91)	(4,633)	2,000
FUND BALANCE, BEGINNING	12,674	14,066	10,023	10,023	-	10,023	5,390
FUND BALANCE, ENDING	\$ 14,066	\$ 10,023	\$ 10,013	\$ 5,481	\$ (91)	\$ 5,390	\$ 7,390

Exhibit "B"
Allocation of Reserves

	002	003	004	005	006
	Devonshire	Estuary	Enclave	Parkview	Retreat
AVAILABLE FUNDS					
Beginning Fund Balance - Fiscal Year 2020	\$ 4,789	\$ 36,273	\$ 25,015	\$ 14,047	\$ 5,390
Net Change in Fund Balance - Fiscal Year 2020	-	-	-	-	2,000
Reserves - Fiscal Year 2020 Addition	300	7,000	1,600	10,000	1,200
Total Funds Available (Estimated) - 9/30/2020	5,089	43,273	26,615	24,047	8,590

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance						
Operating Reserve - Operating Capital	(1)	766	1,821	545	2,145	569
Reserves-Gate (Prior Years)	(2)	2,000	17,000	17,000	-	4,438
Reserves-Gate (FY 2019)	(3)	300	7,000	1,600	10,000	1,200
Reserves-Gate (FY 2020)	(4)	300	7,000	1,600	10,000	1,200
Total Reserves-Gate		2,600	31,000	20,200	20,000	6,838
	Subtotal	3,366	32,821	20,745	22,145	7,407
Total Allocation of Available Funds		3,366	32,821	20,745	22,145	7,407
Total Unassigned (undesignated) Cash		\$ 1,723	\$ 10,452	\$ 5,870	\$ 1,902	\$ 1,183

Notes

- (1) Represents approximately 2 months of operating expenditures.
- (2) Represents FY 2019 budgeted reserves.
- (3) Represents FY 2020 proposed budgeted reserves.

Arbor Greene
Community Development District

Supporting Budget Schedules
Fiscal Year 2020

**Comparison of Assessment Rates
Fiscal Year 2020 vs. Fiscal Year 2019**

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 Unit			Acres	Units
		FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change		
A	Devonshire	\$1,375	\$1,322	4.0%	\$65	\$65	0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$-	\$56	n/a	\$1,440	\$1,445	-0.4%	13	74
B	Alcove	\$2,750	\$2,644	4.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$-	\$107	n/a	\$2,750	\$2,818	-2.4%	13	37
C	Trace	\$2,570	\$2,471	4.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$-	\$107	n/a	\$2,570	\$2,700	-4.8%	22	67
D	Landing	\$2,097	\$2,016	4.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$-	\$76	n/a	\$2,097	\$2,097	0.0%	30	112
E	Preserve	\$2,060	\$1,980	4.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$-	\$76	n/a	\$2,060	\$2,072	-0.6%	15	57
F	Estuary	\$2,776	\$2,669	4.0%	\$0	\$0	n/a	\$66	\$66	0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$-	\$115	n/a	\$2,842	\$2,976	-4.5%	61	172
G	Enclave	\$3,383	\$3,253	4.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$29	\$29	0%	\$0	\$0	n/a	\$0	\$0	n/a	\$-	\$144	n/a	\$3,412	\$3,613	-5.6%	51	118
H / J	Parkview	\$2,197	\$2,112	4.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$68	\$68	0%	\$0	\$0	n/a	\$-	\$100	n/a	\$2,265	\$2,456	-7.8%	32	114
I / K	Parkview	\$1,677	\$1,613	4.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$68	\$68	0%	\$0	\$0	n/a	\$-	\$64	n/a	\$1,745	\$1,777	-1.8%	18	84
L	Whisper Pointe	\$2,013	\$1,935	4.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$-	\$90	n/a	\$2,013	\$2,175	-7.5%	18	70
M	Heather Sound	\$1,579	\$1,518	4.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$-	\$64	n/a	\$1,579	\$1,640	-3.7%	24	119
N	Townhomes	\$738	\$710	4.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$-	\$30	n/a	\$738	\$773	-4.5%	15	159
O	Wynthorne	\$2,762	\$2,656	4.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$-	\$107	n/a	\$2,762	\$2,826	-2.3%	6	17
P	Avalon	\$2,382	\$2,290	4.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$-	\$107	n/a	\$2,382	\$2,577	-7.5%	7	23
Q	Retreat	\$2,846	\$2,737	4.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$256	\$159	61%	\$-	\$115	n/a	\$3,102	\$3,115	-0.4%	8	22
																									333	1,245	