

**Final Budget**  
**Harbor Bay Community Development District**  
**General Fund**  
**Fiscal Year 2016/2017**

	Chart of Accounts Classification	Budget for 2016/2017
1		
2	<b>REVENUES</b>	
3		
4	Interest Earnings	
5	Interest Earnings	\$ -
6	Special Assessments	
7	Tax Roll*	\$ 2,258,986
8	Street Light Assessment	\$ 154,738
9	Off Roll*	\$ 675,603
10		
11	<b>TOTAL REVENUES</b>	<b>\$ 3,089,327</b>
12		
13		
14	<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 3,089,327</b>
15		
16	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject</i>	
17		
18	<b>EXPENDITURES - ADMINISTRATIVE</b>	
19		
20	Legislative	
21	Supervisor Fees	\$ 16,000
22	Financial & Administrative	
23	Administrative Services	\$ 9,700
24	District Management	\$ 36,050
25	District Engineer	\$ 37,500
26	Disclosure Report	\$ 6,000
27	Trustees Fees	\$ 7,812
28	Financial Consulting Services	\$ 10,000
29	Accounting Services	\$ 19,492
30	Auditing Services	\$ 4,000
31	Arbitrage Rebate Calculation	\$ 650
32	Public Officials Liability Insurance	\$ 4,891
33	Legal Advertising	\$ 5,000
34	Dues, Licenses & Fees	\$ 4,000
35	Property Taxes	\$ 3,615
36	Website Hosting, Maintenance, Backup (and Email)	\$ 3,600
37	Legal Counsel	
38	District Counsel	\$ 120,000
39	Special Legal Services	
40	Special Legal Services	\$ 25,000
41		
42	<b>Administrative Subtotal</b>	<b>\$ 313,310</b>
43		
44	<b>EXPENDITURES - FIELD OPERATIONS</b>	
45		
46	Law Enforcement	
47	Florida Highway Patrol Patrols	\$ 75,000
48	Security Operations (Leased System)	\$ 145,000
49	Electric Utility Services	
50	Street Lights	\$ 154,740
51	Utility-Irrigation	\$ 23,000
52	Utility-Guard House and Gate	\$ 5,700
53	Utility - Recreation Facilities	\$ 91,000
54	Gas Utility Services	
55	Utility Services	\$ 5,700
56	Garbage/Solid Waste Control Services	
57	Garbage - Recreation Facility	\$ 2,000
58	Recycled Waste	\$ -
59	Water-Sewer Combination Services	
60	Utility - Irrigation	\$ 9,200
61	Utility Services Amenities	\$ 23,000
62	Aquatic Maintenance	\$ 33,600
63	Mitigation Area Monitoring & Maintenance	\$ 3,000
64	Fountain Service Repairs	\$ 550
65	Fountain Maintenance	\$ 3,900
66	Other Physical Environment	
67	General Liability & Property Insurance	\$ 95,306
68	Insurance - Flood	\$ 14,913
69	Entry & Walls Maintenance	\$ 5,000
70	Landscape Maintenance - General	\$ 294,000
71	Irrigation Repairs & Maintenance	\$ 32,550
72	Lighting Maintenance & Repair	\$ 26,000
73	Landscape Maintenance - Sea Crest	\$ 28,687
74	Landscape Maintenance - Optional Areas	\$ 19,950
75	Landscape Fertilization	\$ 90,038

**Final Budget**  
**Harbor Bay Community Development District**  
**General Fund**  
**Fiscal Year 2016/2017**

	Chart of Accounts Classification	Budget for 2016/2017
76	Landscape Pest Control	\$ 28,875
77	Landscape - Mulch	\$ 44,694
78	Landscape Annuals	\$ 14,112
79	Landscape Replacement Plants, Shrubs, Trees	\$ 25,000
80	Hand Watering	\$ 2,100
81	Minor Void Repairs	\$ 25,000
82	Freeze Protection	\$ 6,300
83	Road & Street Facilities	
84	Street/ Parking Lot Sweeping	\$ 4,750
85	Roadway Repair & Maintenance	\$ 1,000
86	Sidewalk Repair & Maintenance	\$ 20,000
87	Gate Facility Maintenance	\$ 15,000
88	Parks & Recreation	
89	Onsite Staffing/Employment	\$ 235,595
90	WTS Management Fee	\$ 36,000
91	Facility Contribution - Mira Bay Club	\$ 607,648
92	Boat Lift Sling Repairs & Maintenance	\$ 18,000
93	Office Supplies	\$ 2,500
94	Cleaning Supplies	\$ 500
95	Printing Supplies	\$ 500
96	Computer Support, Maintenance & Repair	\$ 5,000
97	Pool Operation & Maintenance	\$ 43,800
98	Pool Heater Maintenance	\$ 3,200
99	Clubhouse Audio Equipment	\$ 2,500
100	GEM Car Repair & Maintenance	\$ 2,500
101	Building Repairs & Maintenance	\$ 35,000
102	Facility A/C & Heating Maintenance & Repair	\$ 5,000
103	Tennis Court Maintenance & Supplies	\$ 15,000
104	Maintenance Supplies	\$ 7,500
105	Basketball Court Maintenance & Supplies	\$ 1,500
106	Pest Control	\$ 4,000
107	Playground Repairs	\$ 2,500
108	Elevator Maintenance	\$ 11,000
109	Dog Waste Station Supplies	\$ 5,000
110	Sign Maintenance & Repairs	\$ 5,000
111	Cell Phone - Maintenance Staff	\$ 775
112	Telephone /Internet - Gate, Boat Lift & Club	\$ 25,000
113	Holiday Decorations	\$ 12,000
114	Special Recreation Facilities	
115	Admiral Pointe Operations	\$ -
116	Electric Utility - Amenity Facilities	\$ 8,000
117	Water Utility - Amenity Facilities	\$ 1,020
118	Building Repairs & Maintenance	\$ 10,000
119	Supplies	\$ 1,500
120	Landscape Maintenance	\$ 10,000
121	Clubhouse Pest Control	\$ 300
122	Pool Operation & Maintenance	\$ 5,000
123	Telephone /Internet	\$ 8,600
124	WTS Management Fee	\$ 11,250
	Street Tree Pruning	\$ 20,000
125	Contingency	
126	Miscellaneous Contingency	\$ 15,001
127	Traffic Enforcement Study	\$ -
128	Capital Outlay	\$ 229,663
129		
130	<b>Field Operations Subtotal</b>	<b>\$ 2,776,017</b>
131		
132	<b>TOTAL EXPENDITURES</b>	<b>\$ 3,089,327</b>
133		
134	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 0</b>
135		

**Final Budget  
Harbor Bay Community Development District  
Reserve Fund  
Fiscal Year 2016/2017**

	Chart of Accounts Classification	Budget for 2016/2017
1		
2	<b>REVENUES</b>	
3	Interest Earnings	
5	Interest Earnings	\$ -
4	Special Assessments	
5	Tax Roll*	\$ 300,000
6	Contingency	
7	Capital Reserves	\$ -
8		
9	<b>TOTAL REVENUES</b>	<b>\$ 300,000</b>
10		
11	Balance Forward from Prior Year	\$ -
12		
13	<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 300,000</b>
14		
15	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject</i>	
16		
17	<b>EXPENDITURES</b>	
18		
19	Contingency	
20	Capital Reserves	\$ -
21	Capital Outlay	\$ -
22		
23	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>
24		
25	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 300,000</b>
26		

**Final Budget**  
**Harbor Bay Community Development District**  
**Enterprise Fund**  
**Fiscal Year 2016/2017**

	Chart of Accounts Classification	Budget for 2016/2017
1		
2	<b>REVENUES</b>	
3		
4	Amenity Center Revenue	
5	Personal Training	\$ 20,500
6	Group Exercise	\$ 15,750
7	Massage	\$ 750
8	Tennis Lessons	\$ 20,000
9	Swim Lessons	\$ 3,000
10	Facials	\$ 500
11	Facility Rental	\$ 13,000
12	Merchandise Sales	\$ 500
13	Food Sales	\$ 80,500
14	Beverage Sales (Alcohol)	\$ 68,000
15	Beverage Sales (Non-Alcohol)	\$ 7,500
16	Programs	\$ 132,000
17	Other Miscellaneous Revenues	
18	General Fund Facility Contribution	\$ 607,648
19	Proximity Card Replacement	\$ -
20		
21	<b>TOTAL REVENUES</b>	<b>\$ 969,648</b>
22		
23	Balance Forward from Prior Year	\$ -
24		
25	<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 969,648</b>
26		
27	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject</i>	
28		
29	<b>EXPENDITURES</b>	
30		
31	<b>Cost of Goods</b>	
32	Merchandise Retail	\$ 675
33	Spa Retail	\$ -
34	Food	\$ 80,000
35	Beverage (Alcohol)	\$ 46,000
36	Beverage (Non Alcohol)	\$ 7,000
37	<b>Payroll &amp; Related Expense</b>	
38	Payroll Management	\$ 116,905
39	Payroll Administrative	\$ 26,952
40	Payroll Reception	\$ 66,000
41	Payroll Pool Attendants	\$ 26,000
42	Personal Training Commissions	\$ 15,000
43	Group Fitness Commissions	\$ 12,100
44	Aerobics Commissions	\$ 11,700
45	Yoga Commissions	\$ 500
46	Massage Therapist Commissions	\$ 1,000
47	Tennis Commissions	\$ 10,000
48	Aquatics Commissions	\$ 3,000
49	Nail Comissions	\$ -
50	Facial Commissions	\$ 250
51	Payroll Outfitters	\$ 5,000
52	Payroll Cafe	\$ 93,136
53	Payroll Activities & Programs	\$ 60,000
54	Maintenance Payroll	\$ 91,500
55	Payroll Taxes	\$ 49,000
56	Payroll HR Admin Support	\$ 13,500
57	Benefits	\$ 52,700
58	Workers Compensation	\$ 12,100
59	<b>Parks &amp; Recreation</b>	
60	Credit Card Processing Fees	\$ 20,000
61	Cleaning Supplies	\$ 3,000
62	Daily Operation Software	\$ 7,500
63	General Liability Insurance	\$ 13,000
64	Continuing Education	\$ 500
65	Laundry, Towels, Linen	\$ 1,500
66	Marketing & Promotions	\$ 1,000
67	Postage & Shipping	\$ 500
68	Printing Supplies	\$ 4,500
69	Travel	\$ 500
70	Uniforms	\$ 2,000
71	Employee Recognition	\$ 500
72	Salon Supplies	\$ 500
73	Miscellaneous	\$ 2,000
74	Computer Repairs & Maintenance	\$ 1,000
75	Cellular Phones & Other Reimbursements	\$ 2,150

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26952  
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**Final Budget  
Harbor Bay Community Development District  
Enterprise Fund  
Fiscal Year 2016/2017**

	Chart of Accounts Classification	Budget for 2016/2017
76	Member & Guest Supplies	\$ 7,180
77	Operating Supplies	\$ 35,000
78	Amenities Office Expenses	\$ 1,800
79	Taxes	\$ 275
80	Program Supplies	\$ 55,725
81	Furniture, Fixtures, & Equipment	\$ 1,000
82	Equipment Maintenance/Repair	\$ 500
83	Fitness Repairs & Maintenance	\$ 3,000
84	<b>Contingency</b>	
85	Capital Projects	\$ 5,000
86		
87	<b>TOTAL EXPENDITURES</b>	<b>\$ 969,648</b>
88		
89	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>
90		

**Budget Template**  
**Harbor Bay Community Development District**  
**Debt Service**  
**Fiscal Year 2016/2017**

Chart of Accounts Classification	Series 2001A	Series 2002	Budget for 2016/2017
<b>REVENUES</b>			
Special Assessments			
Net Special Assessments <sup>(1)</sup>	\$311,544.56	\$940,002.56	\$1,251,547.12
<b>TOTAL REVENUES</b>	<b>\$311,544.56</b>	<b>\$940,002.56</b>	<b>\$1,251,547.12</b>
<b>EXPENDITURES</b>			
<b>Administrative</b>			
Financial & Administrative			
Bank Fees			
Debt Service Obligation	\$311,544.56	\$940,002.56	\$1,251,547.12
<b>Administrative Subtotal</b>	<b>\$311,544.56</b>	<b>\$940,002.56</b>	<b>\$1,251,547.12</b>
<b>TOTAL EXPENDITURES</b>	<b>\$311,544.56</b>	<b>\$940,002.56</b>	<b>\$1,251,547.12</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>

Collection and Discount % applicable to the county:

6.0%

**Gross assessments**

**\$1,331,433.11**

**Notes:**

Tax Roll Collection Costs for Hillsborough County is 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

Hillsborough County collection costs decreased by 2%.

<sup>(1)</sup> Maximum Annual Debt Service less Prepaid Assessments received

**Harbor Bay Community Development District**  
**FISCAL YEAR 2016/2017 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

2016/2017 O&M Budget	\$3,389,327.00
Hillsborough Co. 6% Collection Cost <sup>(1)</sup> :	\$216,340.02
<b>2016/2017 Total:</b>	<b>\$3,605,667.02</b>
2015/2016 O&M Budget	\$3,389,327.00
2016/2017 O&M Budget	\$3,389,327.00
<b>Total Difference:</b>	<b>\$0.00</b>

	<u>PER UNIT ANNUAL ASSESSMENT</u>		<u>Proposed Increase / Decrease</u>	
	2015/2016	2016/2017	\$	%
Series 2002 Debt Service - Townhome	\$344.00	\$336.68	-\$7.32	-2%
O&M/Street Lights - Townhome	\$959.54	\$938.89	-\$20.65	-2%
<b>Total</b>	<b>\$1,303.54</b>	<b>\$1,275.57</b>	<b>-\$27.97</b>	<b>-2%</b>
Series 2002 Debt Service - Villas	\$550.00	\$538.30	-\$11.70	-2%
O&M/Street Lights - Villas	\$1,535.26	\$1,502.22	-\$33.04	-2%
<b>Total</b>	<b>\$2,085.26</b>	<b>\$2,040.52</b>	<b>-\$44.74</b>	<b>-2%</b>
Series 2002 Debt Service - Single Family 50'	\$687.00	\$672.38	-\$14.62	-2%
O&M/Street Lights - Single Family 50'	\$1,919.09	\$1,877.77	-\$41.32	-2%
<b>Total</b>	<b>\$2,606.09</b>	<b>\$2,550.15</b>	<b>-\$55.94</b>	<b>-2%</b>
Series 2001A Debt Service - Single Family 60'	\$786.00	\$769.28	-\$16.72	-2%
O&M/Street Lights - Single Family 60'	\$2,302.90	\$2,253.33	-\$49.57	-2%
<b>Total</b>	<b>\$3,088.90</b>	<b>\$3,022.61</b>	<b>-\$66.29</b>	<b>-2%</b>
Series 2002 Debt Service - Single Family 60'	\$825.00	\$807.45	-\$17.55	-2%
O&M/Street Lights - Single Family 60'	\$2,302.90	\$2,253.33	-\$49.57	-2%
<b>Total</b>	<b>\$3,127.90</b>	<b>\$3,060.78</b>	<b>-\$67.12</b>	<b>-2%</b>
Series 2001A Debt Service - Single Family 70'	\$917.00	\$897.49	-\$19.51	-2%
O&M/Street Lights - Single Family 70'	\$2,686.72	\$2,628.88	-\$57.84	-2%
<b>Total</b>	<b>\$3,603.72</b>	<b>\$3,526.37</b>	<b>-\$77.35</b>	<b>-2%</b>
Series 2001A Debt Service - Single Family 80'	\$1,048.00	\$1,025.70	-\$22.30	-2%
O&M/Street Lights - Single Family 80'	\$3,070.54	\$3,004.44	-\$66.10	-2%
<b>Total</b>	<b>\$4,118.54</b>	<b>\$4,030.14</b>	<b>-\$88.40</b>	<b>-2%</b>
Series 2002 Debt Service - Single Family 80'	\$1,100.00	\$1,076.60	-\$23.40	-2%
O&M/Street Lights - Single Family 80'	\$3,070.54	\$3,004.44	-\$66.10	-2%
<b>Total</b>	<b>\$4,170.54</b>	<b>\$4,081.04</b>	<b>-\$89.50</b>	<b>-2%</b>
Series 2001A Debt Service - Single Family 100'	\$1,310.00	\$1,282.13	-\$27.87	-2%
O&M/Street Lights - Single Family 100'	\$3,838.16	\$3,755.55	-\$82.61	-2%
<b>Total</b>	<b>\$5,148.16</b>	<b>\$5,037.68</b>	<b>-\$110.48</b>	<b>-2%</b>
Series 2002 Debt Service - Single Family 100'	\$1,375.00	\$1,345.74	-\$29.26	-2%
O&M/Street Lights - Single Family 100'	\$3,838.16	\$3,755.55	-\$82.61	-2%
<b>Total</b>	<b>\$5,213.16</b>	<b>\$5,101.29</b>	<b>-\$111.87</b>	<b>-2%</b>
Series 2002 Debt Service - Commercial	\$3,094.00	\$3,028.17	-\$65.83	-2%
O&M/Street Lights - Commercial	\$975.80	\$996.12	\$20.32	2%
<b>Total</b>	<b>\$4,069.80</b>	<b>\$4,024.29</b>	<b>-\$45.51</b>	<b>-1%</b>

<sup>(1)</sup> Hillsborough County collection costs decreased by 2%.

**HARBOR BAY**

**FISCAL YEAR 2016/2017 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

ADMINISTRATIVE BUDGET	\$313,310.00	FIELD BUDGET	\$2,921,277.00	STREET LIGHT BUDGET	\$154,740.00
COLLECTION COSTS <sup>(4)</sup> @ 6.0%	\$19,998.51	COLLECTION COSTS <sup>(4)</sup> @ 6.0%	\$186,464.49	COLLECTION COSTS <sup>(4)</sup> @ 6.0%	\$9,877.02
<b>TOTAL O&amp;M ASSESSMENT</b>	<b>\$333,308.51</b>	<b>TOTAL O&amp;M ASSESSMENT</b>	<b>\$3,107,741.49</b>	<b>TOTAL STREET LIGHT ASSESSMENT</b>	<b>\$164,617.02</b>

**UNITS ASSESSED <sup>(1)</sup>**

PRODUCT TYPE	O&M	2001A DEBT	2002A DEBT	EAU FACTOR	ALLOCATION OF ADMIN O&M ASSESSMENT				ALLOCATION OF FIELD O&M ASSESSMENT				ALLOCATION OF STREET LIGHT ASSESSMENT				PER LOT ANNUAL ASSESSMENT							
					ADMIN UNITS	TOTAL EAU's	% TOTAL EAU's	ADMIN PER PARCEL	ADMIN PER LOT	FIELD UNITS	TOTAL EAU's	% TOTAL EAU's	FIELD PER PARCEL	FIELD PER LOT	STREET LIGHT UNITS	TOTAL EAU's	% TOTAL EAU's	STREET LIGHT PER PARCEL	STREET LIGHT PER LOT	O&M	STREET LIGHT	2001A DEBT SERVICE <sup>(2)(4)</sup>	2002 DEBT SERVICE <sup>(2)(4)</sup>	TOTAL <sup>(3)</sup>
TH	251		251	0.25	251	62.75	6.25%	\$20,820.38	\$82.95	251	62.75	6.56%	\$204,381.68	\$814.27	251	62.75	6.25%	\$10,282.93	\$40.97	\$897.22	\$40.97	\$0.00	\$336.68	\$1,274.87
Villas	456		454	0.40	456	182.40	18.16%	\$60,520.11	\$132.72	456	182.40	19.12%	\$594,091.13	\$1,302.83	456	182.40	18.16%	\$29,890.14	\$65.55	\$1,435.55	\$65.55	\$0.00	\$538.30	\$2,039.40
50'	45		45	0.50	45	22.50	2.24%	\$7,465.47	\$165.90	45	22.50	2.36%	\$73,284.27	\$1,628.54	45	22.50	2.24%	\$3,687.11	\$81.94	\$1,794.44	\$81.94	\$0.00	\$672.38	\$2,548.76
60'	114	113		0.60	114	68.40	6.81%	\$22,695.04	\$199.08	114	68.40	7.17%	\$222,784.17	\$1,954.25	114	68.40	6.81%	\$11,208.80	\$98.32	\$2,153.33	\$98.32	\$769.28	\$0.00	\$3,020.93
60'	120		120	0.60	120	72.00	7.17%	\$23,899.52	\$199.08	120	72.00	7.55%	\$234,509.65	\$1,954.25	120	72.00	7.17%	\$11,798.74	\$98.32	\$2,153.33	\$98.32	\$0.00	\$807.45	\$3,059.10
70'	143	143		0.70	143	100.10	9.96%	\$33,213.06	\$232.26	143	100.10	10.49%	\$326,033.56	\$2,279.95	143	100.10	9.96%	\$16,403.53	\$114.71	\$2,512.21	\$114.71	\$897.49	\$0.00	\$3,524.41
80'	78	77		0.80	78	62.40	6.21%	\$20,704.25	\$265.44	78	62.40	6.54%	\$203,241.70	\$2,605.66	78	62.40	6.21%	\$10,225.58	\$131.10	\$2,871.10	\$131.10	\$1,025.70	\$0.00	\$4,027.90
80'	367		366	0.80	367	293.60	29.23%	\$97,416.14	\$265.44	367	293.60	30.77%	\$956,278.26	\$2,605.66	367	293.60	29.23%	\$48,112.64	\$131.10	\$2,871.10	\$131.10	\$0.00	\$1,076.60	\$4,078.80
100'	29	29		1.00	29	29.00	2.89%	\$9,622.17	\$331.80	29	29.00	3.04%	\$94,455.28	\$3,257.08	29	29.00	2.89%	\$4,752.27	\$163.87	\$3,586.88	\$163.87	\$1,262.13	\$0.00	\$5,034.88
100'	61		61	1.00	61	61.00	6.07%	\$20,239.73	\$331.80	61	61.00	6.39%	\$198,681.79	\$3,257.08	61	61.00	6.07%	\$9,996.16	\$163.87	\$3,586.88	\$163.87	\$0.00	\$1,345.74	\$5,098.49
COMM	22.4		22.4	2.25	22.4	50.40	5.02%	\$16,722.66	\$746.55						22.4	50.40	5.02%	\$8,259.12	\$368.71	\$746.55	\$368.71	\$0.00	\$3,028.17	\$4,143.43
	<u>1686.4</u>	<u>362</u>	<u>1319.4</u>			<u>1004.55</u>	<u>100.00%</u>	<u>\$333,308.51</u>			<u>954.15</u>	<u>100.00%</u>	<u>\$3,107,741.49</u>			<u>1004.55</u>	<u>100.00%</u>	<u>\$164,617.02</u>						
LESS: Hillsborough County Collection Costs and Early Payment Discount Costs								<b>(\$19,998.51)</b>					<b>(\$186,464.49)</b>					<b>(\$9,877.02)</b>						
<b>Net Revenue to be Collected</b>								<b>\$313,310.00</b>					<b>\$2,921,277.00</b>					<b>\$154,740.00</b>						

(1) Reflects 2 (two) Series 2001A prepayment and 3 (three) Series 2002A prepayments.

(2) Annual debt service assessment per lot adopted in connection with the Series 2001A and Series 2002 bond issues. Annual Debt Service assessment includes principal, interest, Hillsborough County collection costs and early payment discount costs.

(3) Annual assessment that will appear on November 2016 Hillsborough County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

(4) Hillsborough County collection costs decreased by 2%.