

Final Budget
Harbor Bay Community Development District
General Fund
Fiscal Year 2013/2014

	Chart of Accounts Classification	Budget for 2013/2014
2		
3	REVENUES	
4		
5	Interest Earnings	
6	Interest Earnings	\$ -
7	Special Assessments	
8	Tax Roll*	\$ 2,671,554
9	Street Light Assessment	\$ 154,740
10	Off Roll*	\$ 914,911
11		
12	TOTAL REVENUES	\$ 3,741,205
13		
14	Balance Forward from Prior Year	\$ -
15		
16	TOTAL REVENUES AND BALANCE FORWARD	\$ 3,741,205
17		
18		
19	EXPENDITURES - ADMINISTRATIVE	
20		
21	Legislative	
22	Supervisor Fees	\$ 16,000
23	Financial & Administrative	
24	Administrative Services	\$ 8,450
25	District Management	\$ 35,000
26	District Engineer	\$ 20,000
27	Special Engineer - Pool Monitoring	\$ 7,200
28	Disclosure Report	\$ 6,000
29	Trustees Fees	\$ 7,812
30	Financial Consulting Services	\$ 9,900
31	Accounting Services	\$ 19,700
32	Auditing Services	\$ 3,300
33	Arbitrage Rebate Calculation	\$ 650
34	Public Officials Liability Insurance	\$ 6,500
35	Legal Advertising	\$ 1,500
36	Bank Fees	\$ 10
37	Dues, Licenses & Fees	\$ 1,800
38	Property Taxes	\$ 3,500
39	Website Fees & Maintenance	\$ -
40	Legal Counsel	
41	District Counsel	\$ 75,000
42	Special Reserves	\$ 900,836
43	Contingency for Security System/Improvements	\$ 185,284
44		
45	Administrative Subtotal	\$ 1,308,442
46		
47	EXPENDITURES - FIELD OPERATIONS	
48		
49	Security Operations	
50	Greeter Staff/FHP Rover	\$ 109,000
51	Security Operations (Leased Automated System)	\$ 128,400

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52	Security system infrastructure/Fencing	\$ 35,000
53	Electric Utility Services	
54	Street Lights	\$ 154,740
55	Utility-Irrigation	\$ 23,940
56	Utility-Guardhouse & Gate Electric	\$ 6,910
57	Utility - Recreation Facilities	\$ 104,622
58	Gas Utility Services	
59	Utility Services	\$ 5,538
60	Garbage/Solid Waste Control Services	
61	Garbage - Recreation Facility	\$ 7,800
62	Water-Sewer Combination Services	
63	Utility Services - Amenities	\$ 18,000
64	Utility - Irrigation	\$ 10,000
65	Stormwater Control	
66	Aquatic Maintenance	\$ 33,600
67	Mitigation Area Monitoring & Maintenance	\$ 1,500
68	Fountain Service Repairs	\$ 2,000
69	Fountain Maintenance	\$ 3,200
70	Other Physical Environment	
71	General Liability & Property Insurance	\$ 112,665
72	Insurance - Flood	\$ 10,500
73	Entry & Walls Maintenance	\$ 5,000
74	Landscape Maintenance - General	\$ 294,989
75	Irrigation Repairs and Maintenance	\$ 31,000
76	Lighting Maintenance & Repair	\$ 15,000
77	Landscape Maintenance - Sea Crest	\$ 36,845
78	Landscape Maintenance - Optional Areas	\$ 19,000
79	Landscape - Fertilization	\$ 85,750
80	Landscape - Pest Control	\$ 26,224
81	Landscape - Mulching	\$ 85,500
82	Landscape - Annuals	\$ 13,440
83	Landscape Replacement Plants, Shrubs, Trees	\$ 15,000
84	Hand Watering	\$ 2,000
85	Minor Void Repairs	\$ 35,000
86	Freeze Protection	\$ 4,000
87	Landscape Oak Tree trimming	\$ 6,000

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88	Road & Street Facilities	
89	Street/ Parking Lot Sweeping	\$ 4,140
90	Roadway Repair & Maintenance	\$ 1,000
91	Sidewalk Repair & Maintenance	\$ 2,000
92	Gate Maintenance (Minor)	\$ 20,000
93	Gate Programming	\$ 500
94	Parks & Recreation	
95	Onsite Staffing/Employment	\$ 88,120
96	WTS Management Fee	\$ 36,000
97	Facility Contribution - MiraBay Club	\$ 431,540
98	Boat Lift Sling Repairs & Maintenance	\$ 28,000
99	Office Supplies	\$ 1,000
100	Cleaning Supplies	\$ 2,500
101	Printing Supplies	\$ 1,000
102	Computer Support, Maintenance & Repair	\$ 3,000
103	Pool Operation & Maintenance	\$ 28,800
104	Pool Repairs	\$ 126,000
105	Pool Heater Maintenance	\$ 500
106	Building Repairs & Maintenance	\$ 35,000
107	Tennis Court Maintenance & Supplies	\$ 1,000
108	Maintenance Supplies	\$ 4,000
109	Basketball Court Maintenance & Supplies	\$ 1,000
110	Pest Control	\$ 4,100
111	Playground Repairs	\$ 1,000
112	Elevator Maintenance	\$ 5,000
113	Dog Waste Station Supplies	\$ 1,000
114	Cell Phone - Maintenance Staff	\$ 720
115	Telephone/Internet -Gate, Boat Lift & Club	\$ 13,680
116	Miscellaneous Contingency	\$ -
117	Capital Reserves	\$ 150,000
118		
119	Field Operations Subtotal	\$ 2,432,763
120		
121		
122	TOTAL EXPENDITURES	\$ 3,741,205
123		
124	EXCESS OF REVENUES OVER EXPENDITURES	\$ -
125		

**Final Budget
Harbor Bay Community Development District
Enterprise Fund
Fiscal Year 2013/2014**

	Chart of Accounts Classification	Budget for 2013/2014
	Other Financing Sources.Uses	
	Balance Forward from Prior Year	
	REVENUES	
13	Amenity Center Revenue	
14	Personal Training	21,262
15	Group Exercise	19,294
16	Massage	11,830
17	Tennis Lessons	34,840
18	Swim Lessons	8,217
19	Facials	2,580
20	Facility Rental	13,680
21	Merchandise Sales	3,322
22	Food Sales	53,405
23	Beverage Sales	46,936
24	Spa Retail	1,032
25	Programs	111,694
26	Adult Programs	0
27	Other Miscellaneous Revenues	
28	Miscellaneous	
29	General Fund Facility Contribution	431,540
30	Proximity Card Replacement	
31		
32	TOTAL REVENUES	759,632
33		
34	EXPENDITURES	
35	Cost of Goods	
36	Merchandise Retail	2,325
37	Spa Retail	516
38	Food	42,416
39	Beverage	21,385
40	Payroll & Related Expenses	
41	Salaries Management	96,153
42	Payroll Reception	61,812
43	Payroll Administrative	
44	Personal Training Commissions	10,682
45	Group Fitness Commissions	20,554
46	Massage Therapist Commissions	6,507
47	Tennis Commissions	27,872
48	Aquatics Commissions	4,519
49	Facial Commissions	1,419
50	Payroll Outfitters	30,396
51	Payroll Cafe	56,850
52	Payroll Activities & Programs	48,144
53	Spa Retail Commissions	103
54	Retail Commissions	332
55	Maintenance Payroll	44,676
56	Payroll Taxes	51,048

**Final Budget
Harbor Bay Community Development District
Enterprise Fund
Fiscal Year 2013/2014**

	Chart of Accounts Classification	Budget for 2013/2014
57	Payroll HR Admin Support	9,378
58	Benefits	38,500
59	Workers Compensation	9,617
60	Parks & Recreation	
61	Credit Card Processing Fees	17,264
62	Cleaning Supplies	4,685
63	Daily Operation Software	7,068
64	General Liability Insurance	9,732
65	Continuing Education	825
66	Laundry, Towels, Linen	1,519
67	Marketing & Promotions	2,140
68	Postage & Shipping	802
69	Printing Supplies	5,661
70	Travel	1,115
71	Uniforms	2,695
72	Employee Recognition	311
73	Salon Supplies	923
74	Miscellaneous	4,985
75	Computer Repairs & Maintenance	2,921
76	Cellular Phones & Other Reimbursements	2,144
77	Member & Guest Supplies	6,636
78	Operating Supplies	19,245
79	Amenities Office Expenses	1,804
80	Taxes	274
81	Program Supplies	56,078
82	Furniture, Fixtures, & Equipment	3,589
83	Equipment Maintenance/Repair	435
84	Fitness Repairs & Maintenance	11,577
24		
86	Field Operations Subtotal	749,632
88	Contingency	
89	Contingency	
90	Miscellaneous Contingency	
91	Capital Projects	10,000
92		
93	Contingency Subtotal	10,000
94		
95		
96		
97	TOTAL EXPENDITURES	759,632
98		
99		
100		
101	EXCESS OF REVENUES OVER EXPENDITURES	0

Collection and Discount % applicable to the county: 8.0%

Gross assessments \$ -

Budget Template
Harbor Bay Community Development District
Debt Service
Fiscal Year 2013/2014

Chart of Accounts Classification	Series 2001A	Series 2002	Budget for 2013/2014
REVENUES			
Special Assessments			
Net Special Assessments ⁽¹⁾	\$311,544.20	\$983,008.59	\$1,294,552.79
TOTAL REVENUES	\$311,544.20	\$983,008.59	\$1,294,552.79
EXPENDITURES			
Administrative			
Financial & Administrative			
Bank Fees			
Debt Service Obligation	\$311,544.20	\$983,008.59	\$1,294,552.79
Administrative Subtotal	\$311,544.20	\$983,008.59	\$1,294,552.79
TOTAL EXPENDITURES	\$311,544.20	\$983,008.59	\$1,294,552.79
EXCESS OF REVENUES OVER EXPENDITURES	0	0	0

Collection and Discount % applicable to the county:

8.0%

Gross assessments

\$1,407,122.60

Notes:

Tax Roll Collection Costs for Hillsborough County is 8.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

⁽¹⁾ Maximum Annual Debt Service less Prepaid Assessments received

Harbor Bay Community Development District

FISCAL YEAR 2013/2014 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2013/2014 O&M Budget	\$3,741,205.00
Hillsborough Co. 8% Collection Cost:	\$325,322.17
2013/2014 Total:	<u>\$4,066,527.17</u>

2012/2013 O&M Budget	\$3,741,205.00
2013/2014 O&M Budget	\$3,741,205.00
Total Difference:	<u><u>\$0.00</u></u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2012/2013	2013/2014	\$	%
Series 2002 Debt Service - Townhome	\$344.00	\$344.00	\$0.00	0.00%
O&M/Street Lights - Townhome	\$1,061.38	\$1,061.38	\$0.00	0.00%
Total	\$1,405.38	\$1,405.38	\$0.00	0.00%
Series 2002 Debt Service - Villas	\$550.00	\$550.00	\$0.00	0.00%
O&M/Street Lights - Villas	\$1,698.21	\$1,698.21	\$0.00	0.00%
Total	\$2,248.21	\$2,248.21	\$0.00	0.00%
Series 2001A Debt Service - Single Family 60'	\$786.00	\$786.00	\$0.00	0.00%
O&M/Street Lights - Single Family 60'	\$2,547.32	\$2,547.32	\$0.00	0.00%
Total	\$3,333.32	\$3,333.32	\$0.00	0.00%
Series 2002 Debt Service - Single Family 60'	\$825.00	\$825.00	\$0.00	0.00%
O&M/Street Lights - Single Family 60'	\$2,547.32	\$2,547.32	\$0.00	0.00%
Total	\$3,372.32	\$3,372.32	\$0.00	0.00%
Series 2001A Debt Service - Single Family 70'	\$917.00	\$917.00	\$0.00	0.00%
O&M/Street Lights - Single Family 70'	\$2,971.88	\$2,971.88	\$0.00	0.00%
Total	\$3,888.88	\$3,888.88	\$0.00	0.00%
Series 2001A Debt Service - Single Family 80'	\$1,048.00	\$1,048.00	\$0.00	0.00%
O&M/Street Lights - Single Family 80'	\$3,396.43	\$3,396.43	\$0.00	0.00%
Total	\$4,444.43	\$4,444.43	\$0.00	0.00%
Series 2002 Debt Service - Single Family 80'	\$1,100.00	\$1,100.00	\$0.00	0.00%
O&M/Street Lights - Single Family 80'	\$3,396.43	\$3,396.43	\$0.00	0.00%
Total	\$4,496.43	\$4,496.43	\$0.00	0.00%
Series 2001A Debt Service - Single Family 100'	\$1,310.00	\$1,310.00	\$0.00	0.00%
O&M/Street Lights - Single Family 100'	\$4,245.53	\$4,245.53	\$0.00	0.00%
Total	\$5,555.53	\$5,555.53	\$0.00	0.00%
Series 2002 Debt Service - Single Family 100'	\$1,375.00	\$1,375.00	\$0.00	0.00%
O&M/Street Lights - Single Family 100'	\$4,245.53	\$4,245.53	\$0.00	0.00%
Total	\$5,620.53	\$5,620.53	\$0.00	0.00%
Series 2002 Debt Service - Commercial	\$3,094.00	\$3,094.00	\$0.00	0.00%
O&M/Street Lights - Commercial	\$3,617.68	\$3,617.68	\$0.00	0.00%
Total	\$6,711.68	\$6,711.68	\$0.00	0.00%

HARBOR BAY

FISCAL YEAR 2013/2014 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

ADMINISTRATIVE BUDGET **\$1,308,442.00**
 COLLECTION COSTS @ 8.0% **\$113,777.57**
 TOTAL O&M ASSESSMENT **\$1,422,219.57**

FIELD BUDGET **\$2,278,023.00**
 COLLECTION COSTS @ 8.0% **\$198,088.96**
 TOTAL O&M ASSESSMENT **\$2,476,111.96**

STREET LIGHT BUDGET **\$154,740.00**
 COLLECTION COSTS @ 8.0% **\$13,455.65**
 TOTAL STREET LIGHT ASSESSMENT **\$168,195.65**

PRODUCT TYPE	O&M	EAU FACTOR	2001A DEBT	2002A DEBT	ALLOCATION OF ADMIN O&M ASSESSMENT				ALLOCATION OF FIELD O&M ASSESSMENT				ALLOCATION OF STREET LIGHT ASSESSMENT				PER LOT ANNUAL ASSESSMENT							
					ADMIN UNITS	EAU's	% TOTAL	ADMIN PER PARCEL	ADMIN PER LOT	FIELD UNITS	EAU's	% TOTAL	FIELD PER PARCEL	FIELD PER LOT	STREET LIGHT UNITS	EAU's	% TOTAL	STREET LIGHT PER PARCEL	STREET LIGHT PER LOT	O&M	STREET LIGHT	2001A DEBT SERVICE ⁽¹⁾	2002 DEBT SERVICE ⁽¹⁾	TOTAL ⁽²⁾
TH	449	0.25		449	449	112.25	11.35%	\$161,395.29	\$359.45	449	112.25	11.96%	\$296,078.37	\$659.42	449	112.25	11.35%	\$19,087.06	\$42.51	\$1,018.87	\$42.51	\$0.00	\$344.00	\$1,405.38
Villas	381	0.40		381	381	152.40	15.41%	\$219,123.75	\$575.12	381	152.40	16.23%	\$401,980.79	\$1,055.07	381	152.40	15.41%	\$25,914.19	\$68.02	\$1,630.19	\$68.02	\$0.00	\$550.00	\$2,248.21
60'	114	0.60	113		114	68.40	6.92%	\$98,346.88	\$862.70	114	68.40	7.29%	\$180,416.57	\$1,582.60	114	68.40	6.92%	\$11,630.78	\$102.02	\$2,445.30	\$102.02	\$786.00	\$0.00	\$3,333.32
60'	82	0.60		82	82	49.20	4.97%	\$70,740.74	\$862.70	82	49.20	5.24%	\$129,773.32	\$1,582.60	82	49.20	4.97%	\$8,366.00	\$102.02	\$2,445.30	\$102.02	\$0.00	\$825.00	\$3,372.32
70'	143	0.70	143		143	100.10	10.12%	\$143,925.77	\$1,006.48	143	100.10	10.66%	\$264,030.69	\$1,846.37	143	100.10	10.12%	\$17,021.06	\$119.03	\$2,852.85	\$119.03	\$917.00	\$0.00	\$3,888.88
80'	78	0.80	77		78	62.40	6.31%	\$89,719.96	\$1,150.26	78	62.40	6.65%	\$164,590.56	\$2,110.14	78	62.40	6.31%	\$10,610.53	\$136.03	\$3,260.40	\$136.03	\$1,048.00	\$0.00	\$4,444.43
80'	380	0.80		379	380	304.00	30.73%	\$437,097.25	\$1,150.26	380	304.00	32.38%	\$801,851.44	\$2,110.14	380	304.00	30.73%	\$51,692.34	\$136.03	\$3,260.40	\$136.03	\$0.00	\$1,100.00	\$4,496.43
100'	29	1.00	29		29	29.00	2.93%	\$41,696.78	\$1,437.82	29	29.00	3.09%	\$76,492.41	\$2,637.67	29	29.00	2.93%	\$4,931.18	\$170.04	\$4,075.49	\$170.04	\$1,310.00	\$0.00	\$5,555.53
100'	61	1.00		61	61	61.00	6.17%	\$87,707.01	\$1,437.82	61	61.00	6.50%	\$160,897.82	\$2,637.67	61	61.00	6.17%	\$10,372.48	\$170.04	\$4,075.49	\$170.04	\$0.00	\$1,375.00	\$5,620.53
COMM	22.4	2.25		22.4	22.4	50.40	5.10%	\$72,466.12	\$3,235.09	22.4	50.40	5.10%	\$8,570.05	\$382.59	22.4	50.40	5.10%	\$8,570.05	\$382.59	\$3,235.09	\$382.59	\$0.00	\$3,094.00	\$6,711.68
	<u>1739.4</u>		<u>362</u>	<u>1374.4</u>		<u>989.15</u>	<u>100.00%</u>	<u>\$1,422,219.57</u>			<u>938.75</u>	<u>100.00%</u>	<u>\$2,476,111.96</u>			<u>989.15</u>	<u>100.00%</u>	<u>\$168,195.65</u>						
LESS: Hillsborough County Collection Costs and Early Payment Discount Costs								(\$113,777.57)					(\$198,088.96)					(\$13,455.65)						
Net Revenue to be Collected								\$1,308,442.00					\$2,278,023.00					\$154,740.00						

(1) 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.

(2) Annual assessment that will appear on November 2013 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.