

**Final Budget**  
**Harbor Bay Community Development District**  
**General Fund**  
**Fiscal Year 2014/2015**

	<b>Chart of Accounts Classification</b>	<b>Budget for 2014/2015</b>
1	<b>REVENUES</b>	
2	Interest Earnings	
3	Interest Earnings	
4	Special Assessments	
5	Tax Roll*	\$ 2,697,993
6	Street Light Assessment	\$ 154,740
7	Off Roll*	\$ 626,593
8	Other Miscellaneous Revenues	
9	Miscellaneous Revenues	\$ -
10	<b>TOTAL REVENUES</b>	<b>\$ 3,479,327</b>
11		
12	<b>EXPENDITURES - ADMINISTRATIVE</b>	
13	<b>Legislative</b>	
14	Supervisor Fees	\$ 16,000
15	<b>Financial &amp; Administrative</b>	
16	Administrative Services	\$ 8,704
17	District Management	\$ 36,050
18	District Engineer	\$ 22,500
19	Special Engineer - Pool Monitoring	\$ -
20	Disclosure Report	\$ 6,000
21	Trustees Fees	\$ 7,812
22	Financial Consulting Services	\$ 10,197
23	Accounting Services	\$ 20,291
24	Auditing Services	\$ 4,000
25	Arbitrage Rebate Calculation	\$ 650
26	Public Officials Liability Insurance	\$ 7,000
27	Legal Advertising	\$ 1,500
28	Bank Fees	\$ -
29	Dues, Licenses & Fees	\$ 2,558
30	Property Taxes	\$ 3,350
31	Website	\$ 1,200

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	<b>Chart of Accounts Classification</b>	<b>Budget for 2014/2015</b>
32	<b>Legal Counsel</b>	
33	District Counsel	\$ 85,000
34	Litigation Services - SeaCrest HOA	\$ 10,000
35	Seawall Stablization Project	\$ 100,000
36	<b>Special Legal Services</b>	
37	Special Legal Services	\$ 50,000
38	<b>Special Reserves</b>	
39	Seawall Stablization Project	\$ -
40	Contingency for Sec. Sys/Impovements	\$ -
41		
42	<b>Administrative Subtotal</b>	<b>\$ 392,812</b>
43		
44	<b>EXPENDITURES - FIELD OPERATIONS</b>	
45	<b>Security Operations</b>	
46	Florida Highway Patrol	\$ 75,000
47	Security Operations (Leased System)	\$ 128,400
48	Security system infastructure/Fencing	\$ -
49	<b>Electric Utility Services</b>	
50	Street Lights	\$ 154,740
51	Utility-Irrigation	\$ 23,000
52	Utility-Guardhouse & Gate Electric	\$ 5,700
53	Utility - Recreation Facilities	\$ 95,000
54	<b>Gas Utility Services</b>	
55	Utility Services	\$ 5,700
56	<b>Garbage/Solid Waste Control Services</b>	
57	Garbage - Recreation Facility	\$ 1,800
58	Recycled Waste	\$ 1,950
59	<b>Water-Sewer Combination Services</b>	
60	Utility - Irrigation	\$ 9,200
61	Utility Services - Amenities	\$ 21,000
62	<b>Stormwater Control</b>	
63	Aquatic Maintenance	\$ 33,600
64	Mitigation Area Monitoring & Maintenance	\$ 1,500
65	Fountain Service Repairs	\$ 500
66	Fountain Maintenance	\$ 3,900
67	<b>Other Physical Environment</b>	
68	General Liability & Property Insurance	\$ 128,154
69	Insurance - Flood	\$ 12,407
70	Entry & Walls Maintenance	\$ 5,000
71	Landscape Maintenance - General	\$ 280,000
72	Irrigation Repairs and Maintenance	\$ 31,000
73	Lighting Maintenance & Repair	\$ 150,000

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	<b>Chart of Accounts Classification</b>	<b>Budget for 2014/2015</b>
74	Landscape Maintenance - Sea Crest	\$ 36,845
75	Landscape Maintenance - Optional Areas	\$ 19,000
76	Landscape - Fertilization	\$ 85,750
77	Landscape - Pest Control	\$ 27,500
78	Landscape - Mulching	\$ 66,375
79	Landscape - Annuals	\$ 13,440
80	Landscape Replacement Plants, Shrubs,	\$ 25,000
81	Hand Watering	\$ 2,000
82	Minor Void Repairs	\$ 65,000
83	Freeze Protection	\$ 6,000
84	Landscape Oak Tree trimming	\$ 20,000
85	<b>Road &amp; Street Facilities</b>	
86	Street/ Parking Lot Sweeping	\$ 4,140
87	Roadway Repair & Maintenance	\$ 1,000
88	Sidewalk Repair & Maintenance	\$ 25,000
89	Gate Maintenance (Minor)	\$ 20,000
90	Gate Programming	\$ -
91	<b>Parks &amp; Recreation</b>	
92	Onsite Staffing/Employment	\$ 115,000
93	WTS Management Fee	\$ 85,000
94	Facility Contribution - MiraBay Club	\$ 477,639
95	Boat Lift Sling Repairs & Maintenance	\$ 7,500
96	Office Supplies	\$ 1,000
97	Cleaning Supplies	\$ 1,000
98	Printing Supplies	\$ 1,500
99	Computer Support, Maintenance & Repair	\$ 5,000
100	Pool Operation & Maintenance	\$ 28,800
101	Pool Resurface	\$ -
102	Pool Heater Maintenance	\$ 3,200
103	Building Repairs & Maintenance	\$ 35,000
104	Tennis Court Maintenance & Supplies	\$ 25,000
105	Maintenance Supplies	\$ 2,000
106	Basketball Court Maintenance & Supplies	\$ 21,500
107	Pest Control	\$ 4,000
108	Playground Repairs	\$ 5,000
109	Elevator Maintenance	\$ 5,500
110	Dog Waste Station Supplies	\$ 2,500
111	Cell Phone - Maintenance Staff	\$ 775
112	Telephone/Internet -Gate, Boat Lift & Club	\$ 25,000
113	Facility A/C & Heating Maintenance &	\$ 45,000
114	Sign Maintenance & Repairs	\$ 25,000
115	Clubhouse Audio Equipment	\$ 10,000

**Final Budget  
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	<b>Chart of Accounts Classification</b>	<b>Budget for 2014/2015</b>
116	GEM Car Repairs & maintenance	\$ 5,000
117	Holiday Decorations	\$ 7,500
118	Conceirge Desk Clubhouse	\$ 7,500
119	Clubhouse Furniture Replacement	\$ -
120	Tiki Huts Refurbish roofs	\$ -
121	Exterior Painting portion #2	\$ -
122	<b>Contingency</b>	
123	Miscellaneous Contingency	\$ 250,000
124	Capital Reserves	\$ 300,000
125		
126	<b>Field Operations Subtotal</b>	<b>\$ 3,086,515</b>
127		
128		
129	<b>TOTAL EXPENDITURES</b>	<b>\$ 3,479,327</b>
130		
131	<b>EXCESS OF REVENUES OVER</b>	<b>\$ (0)</b>
132		

**Final Budget  
Harbor Bay Community Development District  
Enterprise Fund  
Fiscal Year 2014/2015**

	Chart of Accounts Classification	Budget for 2014/2015
	<b>Other Financing Sources/Uses</b>	
	Balance Forward from Prior Year	
	<b>REVENUES</b>	
13	Amenity Center Revenue	
14	Personal Training	23,210
15	Group Exercise	18,582
16	Massage	8,450
17	Tennis Lessons	17,008
18	Swim Lessons	10,911
19	Facials	1,800
20	Facility Rental	12,265
21	Merchandise Sales	2,606
22	Food Sales	69,759
23	Beverage Sales	57,746
24	Spa Retail	756
25	Programs	104,051
27	Other Miscellaneous Revenues	
28	Miscellaneous	
29	General Fund Facility Contribution	477,639
30	Proximity Card Replacement	
31		
32	<b>TOTAL REVENUES</b>	<b>804,783</b>
33		
34	<b>EXPENDITURES</b>	
35	Cost of Goods	
36	Merchandise Retail	1,825
37	Spa Retail	456
38	Food	46,040
39	Beverage	38,113
40	Payroll & Related Expenses	
41	Salaries Management	98,014
42	Payroll Reception	61,380
44	Personal Training Commissions	11,605
45	Group Fitness Commissions	24,210
46	Massage Therapist Commissions	4,648
47	Tennis Commissions	13,606
48	Aquatics Commissions	6,001
49	Facial Commissions	990
50	Payroll Outfitters	25,128
51	Payroll Cafe	68,864
52	Payroll Activities & Programs	51,384
55	Maintenance Payroll	51,456
56	Payroll Taxes	46,789
57	Payroll HR Admin Support	10,432
58	Benefits	68,544
59	Workers Compensation	9,139

**Final Budget  
Harbor Bay Community Development District  
Enterprise Fund  
Fiscal Year 2014/2015**

	<b>Chart of Accounts Classification</b>	<b>Budget for 2014/2015</b>
60	Parks & Recreation	
61	Credit Card Processing Fees	19,630
62	Cleaning Supplies	2,000
63	Daily Operation Software	7,068
64	General Liability Insurance	10,812
65	Continuing Education	400
66	Laundry, Towels, Linen	1,600
67	Marketing & Promotions	1,325
68	Postage & Shipping	525
69	Printing Supplies	4,600
70	Travel	1,115
71	Uniforms	820
72	Employee Recognition	240
73	Salon Supplies	923
74	Miscellaneous	4,979
75	Computer Repairs & Maintenance	125
76	Cellular Phones & Other	2,144
77	Member & Guest Supplies	7,180
78	Operating Supplies	22,023
79	Amenities Office Expenses	1,295
80	Taxes	274
81	Program Supplies	55,725
82	Furniture, Fixtures, & Equipment	1,589
83	Equipment Maintenance/Repair	1,097
84	Fitness Repairs & Maintenance	8,670
85		
86	<b>Field Operations Subtotal</b>	<b>794,783</b>
87		
88	<b>Contingency</b>	
89	<b>Contingency</b>	
90	Miscellaneous Contingency	
91	Capital Projects	10,000
92		
93	<b>Contingency Subtotal</b>	<b>10,000</b>
94		
95		
96		
97	<b>TOTAL EXPENDITURES</b>	<b>804,783</b>
98		
99		
100		
101	<b>EXCESS OF REVENUES OVER EXPEND</b>	<b>0</b>

Collection and Discount % applicable 8.0%

**Gross assessments** **\$** **-**

**Budget Template**  
**Harbor Bay Community Development District**  
**Debt Service**  
**Fiscal Year 2014/2015**

Chart of Accounts Classification	Series 2001A	Series 2002	Budget for 2014/2015
<b>REVENUES</b>			
Special Assessments			
Net Special Assessments <sup>(1)</sup>	\$311,544.20	\$981,996.49	\$1,293,540.69
<b>TOTAL REVENUES</b>	<b>\$311,544.20</b>	<b>\$981,996.49</b>	<b>\$1,293,540.69</b>
<b>EXPENDITURES</b>			
<b>Administrative</b>			
Financial & Administrative			
Bank Fees			
Debt Service Obligation	\$311,544.20	\$981,996.49	\$1,293,540.69
<b>Administrative Subtotal</b>	<b>\$311,544.20</b>	<b>\$981,996.49</b>	<b>\$1,293,540.69</b>
<b>TOTAL EXPENDITURES</b>	<b>\$311,544.20</b>	<b>\$981,996.49</b>	<b>\$1,293,540.69</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>

Collection and Discount % applicable to the county:

8.0%

**Gross assessments**

**\$1,406,022.49**

**Notes:**

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

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

**Harbor Bay Community Development District**

**FISCAL YEAR 2014/2015 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

2014/2015 O&M Budget	\$3,479,327.00
Hillsborough Co. 8% Collection Cost:	<u>\$302,550.17</u>
2014/2015 Total:	<u><b>\$3,781,877.17</b></u>

2013/2014 O&M Budget	\$3,741,205.00
2014/2015 O&M Budget	\$3,479,327.00
Total Difference:	<u><b>-\$261,878.00</b></u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2013/2014	2014/2015	\$	%
Series 2002 Debt Service - Townhome	\$344.00	\$344.00	\$0.00	0.00%
O&M/Street Lights - Townhome	\$1,061.38	\$1,010.51	-\$50.87	-4.79%
<b>Total</b>	<b>\$1,405.38</b>	<b>\$1,354.51</b>	<b>-\$50.87</b>	<b>-3.62%</b>
<hr/>				
Series 2002 Debt Service - Villas	\$550.00	\$550.00	\$0.00	0.00%
O&M/Street Lights - Villas	\$1,698.21	\$1,616.81	-\$81.40	-4.79%
<b>Total</b>	<b>\$2,248.21</b>	<b>\$2,166.81</b>	<b>-\$81.40</b>	<b>-3.62%</b>
<hr/>				
Series 2002 Debt Service - Single Family 50'	\$687.00	\$687.00	\$0.00	0.00%
O&M/Street Lights - Single Family 50'	\$2,122.77	\$2,021.03	-\$101.74	-4.79%
<b>Total</b>	<b>\$2,809.77</b>	<b>\$2,708.03</b>	<b>-\$101.74</b>	<b>-3.62%</b>
<hr/>				
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	\$2,425.22	-\$122.10	-4.79%
<b>Total</b>	<b>\$3,333.32</b>	<b>\$3,211.22</b>	<b>-\$122.10</b>	<b>-3.66%</b>
<hr/>				
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	\$2,425.22	-\$122.10	-4.79%
<b>Total</b>	<b>\$3,372.32</b>	<b>\$3,250.22</b>	<b>-\$122.10</b>	<b>-3.62%</b>
<hr/>				
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	\$2,829.44	-\$142.44	-4.79%
<b>Total</b>	<b>\$3,888.88</b>	<b>\$3,746.44</b>	<b>-\$142.44</b>	<b>-3.66%</b>
<hr/>				
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	\$3,233.64	-\$162.79	-4.79%
<b>Total</b>	<b>\$4,444.43</b>	<b>\$4,281.64</b>	<b>-\$162.79</b>	<b>-3.66%</b>
<hr/>				
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	\$3,233.64	-\$162.79	-4.79%
<b>Total</b>	<b>\$4,496.43</b>	<b>\$4,333.64</b>	<b>-\$162.79</b>	<b>-3.62%</b>
<hr/>				
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	\$4,042.04	-\$203.49	-4.79%
<b>Total</b>	<b>\$5,555.53</b>	<b>\$5,352.04</b>	<b>-\$203.49</b>	<b>-3.66%</b>
<hr/>				
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	\$4,042.04	-\$203.49	-4.79%
<b>Total</b>	<b>\$5,620.53</b>	<b>\$5,417.04</b>	<b>-\$203.49</b>	<b>-3.62%</b>
<hr/>				
Series 2002 Debt Service - Commercial	\$3,094.00	\$3,094.00	\$0.00	0.00%
O&M/Street Lights - Commercial	\$3,617.68	\$1,368.62	-\$2,249.06	-62.17%
<b>Total</b>	<b>\$6,711.68</b>	<b>\$4,462.62</b>	<b>-\$2,249.06</b>	<b>-33.51%</b>

**HARBOR BAY**

**FISCAL YEAR 2014/2015 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

ADMINISTRATIVE BUDGET	\$392,812.00	FIELD BUDGET	\$2,931,775.00	STREET LIGHT BUDGET	\$154,740.00
COLLECTION COSTS @ 8.0%	<u>\$34,157.57</u>	COLLECTION COSTS @ 8.0%	<u>\$254,936.96</u>	COLLECTION COSTS @ 8.0%	<u>\$13,455.65</u>
TOTAL O&M ASSESSMENT	<u>\$426,969.57</u>	TOTAL O&M ASSESSMENT	<u>\$3,186,711.96</u>	TOTAL STREET LIGHT ASSESSMENT	<u>\$168,195.65</u>

PRODUCT TYPE	O&M	EAU FACTOR	2001A		2002A		ALLOCATION OF ADMIN O&M ASSESSMENT				ALLOCATION OF FIELD O&M ASSESSMENT				ALLOCATION OF STREET LIGHT ASSESSMENT				PER LOT ANNUAL ASSESSMENT								
			DEBT	DEBT	ADMIN UNITS	% TOTAL	EAU's	% TOTAL	ADMIN	ADMIN	FIELD UNITS	% TOTAL	EAU's	% TOTAL	FIELD	FIELD	STREET LIGHT UNITS	% TOTAL	EAU's	% TOTAL	STREET LIGHT	STREET LIGHT	O&M	STREET LIGHT	2001A DEBT SERVICE (1)	2002 DEBT SERVICE (1)	TOTAL (2)
TH	225	0.25		225	225	56.25	5.75%	\$24,546.00	\$109.09	225	56.25	6.06%	\$193,149.67	\$858.44	225	56.25	5.75%	\$9,669.38	\$42.98			\$967.53	\$42.98	\$0.00	\$344.00	\$1,354.51	
Villas	381	0.40		379	381	152.40	15.58%	\$66,503.31	\$174.54	381	152.40	16.42%	\$523,306.83	\$1,373.51	381	152.40	15.58%	\$26,197.58	\$68.76			\$1,548.05	\$68.76	\$0.00	\$550.00	\$2,166.81	
50'	45	0.50		45	45	22.50	2.30%	\$9,818.40	\$218.19	45	22.50	2.42%	\$77,259.87	\$1,716.89	45	22.50	2.30%	\$3,867.75	\$85.95			\$1,935.08	\$85.95	\$0.00	\$687.00	\$2,708.03	
60'	114	0.60	113	114	114	68.40	6.99%	\$29,847.94	\$261.82	114	68.40	7.37%	\$234,869.99	\$2,060.26	114	68.40	6.99%	\$11,757.97	\$103.14			\$2,322.08	\$103.14	\$786.00	\$0.00	\$3,211.22	
60'	120	0.60		120	120	72.00	7.36%	\$31,418.89	\$261.82	120	72.00	7.76%	\$247,231.57	\$2,060.26	120	72.00	7.36%	\$12,376.81	\$103.14			\$2,322.08	\$103.14	\$0.00	\$825.00	\$3,250.22	
70'	143	0.70	143	143	143	100.10	10.23%	\$43,680.98	\$305.47	143	100.10	10.79%	\$343,720.56	\$2,403.64	143	100.10	10.23%	\$17,207.20	\$120.53			\$2,709.11	\$120.53	\$917.00	\$0.00	\$3,746.44	
80'	78	0.80	77	78	78	62.40	6.38%	\$27,229.70	\$349.10	78	62.40	6.72%	\$214,267.36	\$2,747.02	78	62.40	6.38%	\$10,726.57	\$137.52			\$3,096.12	\$137.52	\$1,048.00	\$0.00	\$4,281.64	
80'	380	0.80		379	380	304.00	31.07%	\$132,657.52	\$349.10	380	304.00	32.76%	\$1,043,866.64	\$2,747.02	380	304.00	31.07%	\$52,257.63	\$137.52			\$3,096.12	\$137.52	\$0.00	\$1,100.00	\$4,333.64	
100'	29	1.00	29	29	29	29.00	2.96%	\$12,654.83	\$436.37	29	29.00	3.12%	\$99,579.38	\$3,433.77	29	29.00	2.96%	\$4,985.10	\$171.90			\$3,870.14	\$171.90	\$1,310.00	\$0.00	\$5,352.04	
100'	61	1.00		61	61	61.00	6.23%	\$26,618.78	\$436.37	61	61.00	6.57%	\$209,460.08	\$3,433.77	61	61.00	6.23%	\$10,485.91	\$171.90			\$3,870.14	\$171.90	\$0.00	\$1,375.00	\$5,417.04	
COMM	22.4	2.25		22.4	22.4	50.40	5.15%	\$21,993.22	\$981.84						22.4	50.40	5.15%	\$8,663.77	\$386.78			\$981.84	\$386.78	\$0.00	\$3,094.00	\$4,462.62	
	<u>1598.4</u>		<u>362</u>	<u>1231.4</u>		<u>978.45</u>	<u>100.00%</u>	<u>\$426,969.57</u>			<u>928.05</u>	<u>100.00%</u>	<u>\$3,186,711.96</u>			<u>978.45</u>	<u>100.00%</u>	<u>\$168,195.65</u>									
LESS: Hillsborough County Collection Costs and Early Payment Discount Costs								<u>(\$34,157.57)</u>					<u>(\$254,936.96)</u>														
<b>Net Revenue to be Collected</b>								<u><b>\$392,812.00</b></u>					<u><b>\$2,931,775.00</b></u>														

(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 2014 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.