

**Final Budget**  
**Harbor Bay Community Development District**  
**General Fund**  
**Fiscal Year 2015/2016**

	Chart of Accounts Classification	Budget for 2015/2016
1	<b>REVENUES</b>	
3	Interest Earnings	
4	Interest Earnings	
5	Special Assessments	
6	Tax Roll*	\$ 2,438,871
8	Off Roll*	\$ 650,456
9	Other Miscellaneous Revenues	
10	Miscellaneous Revenues	\$ -
11	<b>TOTAL REVENUES</b>	<b>\$ 3,089,327</b>
16		
17	<b>EXPENDITURES</b>	
18	<b>Legislative</b>	
19	Supervisor Fees	\$ 16,000
20	<b>Financial &amp; Administrative</b>	
21	Administrative Services	\$ 9,700
22	District Management	\$ 36,050
23	District Engineer	\$ 22,500
24	Disclosure Report	\$ 6,000
25	Trustees Fees	\$ 7,812
26	Financial Consulting Services	\$ 10,000
27	Accounting Services	\$ 19,492
28	Auditing Services	\$ 4,000
29	Arbitrage Rebate Calculation	\$ 650
30	Public Officials Liability Insurance	\$ 6,862
31	Legal Advertising	\$ 1,500
32	Dues, Licenses & Fees	\$ 2,558
33	Property Taxes	\$ 3,615
34	Website	\$ 3,600
35	<b>Legal Counsel</b>	
36	District Counsel	\$ 85,000
37	Litigation Services - Sea Crest HOA	\$ -
38	Seawall Stablization Project	\$ -
39	<b>Special Legal Services</b>	
40	Special Legal Services	\$ 10,730
41	<b>Administrative Subtotal</b>	<b>\$ 246,069</b>
42		
43	<b>EXPENDITURES - FIELD OPERATIONS</b>	
47	<b>Security Operations</b>	
48	Florida Highway Patrol	\$ 75,000
49	Security Operations (Leased System)	\$ 145,000
51	<b>Electric Utility Services</b>	
52	Street Lights	\$ 154,740

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	<b>Chart of Accounts Classification</b>	<b>Budget for 2015/2016</b>
53	Utility-Irrigation	\$ 23,000
54	Utility-Guardhouse & Gate Electric	\$ 5,700
55	Utility - Recreation Facilities	\$ 95,000
56	<b>Gas Utility Services</b>	
57	Utility Services	\$ 5,700
58	<b>Garbage/Solid Waste Control Services</b>	
59	Garbage - Recreation Facility	\$ 1,800
60	Recycled Waste	\$ 1,950
61	<b>Water-Sewer Combination Services</b>	
62	Utility - Irrigation	\$ 9,200
63	Utility Services - Amenities	\$ 22,500
64	<b>Stormwater Control</b>	
65	Aquatic Maintenance	\$ 33,600
66	Mitigation Area Monitoring & Maintenance	\$ 1,500
67	Fountain Service Repairs	\$ 550
68	Fountain Maintenance	\$ 3,900
69	<b>Other Physical Environment</b>	
76	General Liability & Property Insurance	\$ 95,306
77	Insurance - Flood	\$ 12,618
78	Entry & Walls Maintenance	\$ 5,000
79	Landscape Maintenance - General	\$ 280,000
80	Irrigation Repairs and Maintenance	\$ 31,000
81	Lighting Maintenance & Repair	\$ 26,000
82	Landscape Maintenance - Sea Crest	\$ 36,845
83	Landscape Maintenance - Optional Areas	\$ 19,000
84	Landscape - Fertilization	\$ 85,750
85	Landscape - Pest Control	\$ 27,500
86	Landscape - Mulching	\$ 66,375
87	Landscape - Annuals	\$ 13,440
88	Landscape Replacement Plants, Shrubs,	\$ 25,000
89	Hand Watering	\$ 2,000
90	Minor Void Repairs	\$ 65,000
91	Freeze Protection	\$ 6,000
92	Landscape Oak Tree trimming	\$ -

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**General Fund**  
**Fiscal Year 2015/2016**

	Chart of Accounts Classification	Budget for 2015/2016
93	<b>Road &amp; Street Facilities</b>	
94	Street/ Parking Lot Sweeping	\$ 4,750
95	Roadway Repair & Maintenance	\$ 1,000
96	Sidewalk Repair & Maintenance	\$ 25,000
97	Gate Maintenance (Minor)	\$ 15,000
98	<b>Parks &amp; Recreation</b>	
99	Onsite Staffing/Employment	\$ 141,104
100	WTS Management Fee	\$ 36,000
101	Facility Contribution - MiraBay Club	\$ 556,803
102	Boat Lift Sling Repairs & Maintenance	\$ 15,000
103	Office Supplies	\$ 1,000
104	Cleaning Supplies	\$ 1,000
105	Printing Supplies	\$ 1,500
106	Computer Support, Maintenance & Repair	\$ 5,000
107	Pool Operation & Maintenance	\$ 43,800
108	Pool Heater Maintenance	\$ 3,200
109	Clubhouse Audio Equipment	\$ 10,000
110	GEM Car Repairs & maintenance	\$ 2,500
111	Building Repairs & Maintenance	\$ 35,000
112	Facility A/C & Heating Maintenance &	\$ 10,000
113	Tennis Court Maintenance & Supplies	\$ 20,000
114	Maintenance Supplies	\$ 2,000
115	Basketball Court Maintenance & Supplies	\$ 2,500
116	Pest Control	\$ 4,000
117	Playground Repairs	\$ 5,000
118	Elevator Maintenance	\$ 5,500
119	Dog Waste Station Supplies	\$ 7,500
120	Sign Maintenance & Repairs	\$ 5,000
121	Cell Phone - Maintenance Staff	\$ 775
122	Conceirge Desk Clubhouse	\$ -
123	Telephone/Internet -Gate, Boat Lift & Club	\$ 25,000
124	Holiday Decorations	\$ 10,000
125	<b>Contingency</b>	
126	Miscellaneous Contingency	\$ 222,352
127	Capital Reserves	\$ -
128	Traffic Study	
129	Capital outlay	\$ 250,000
130	<b>Field Operations Subtotal</b>	<b>\$ 2,843,258</b>
131		
133		
134	<b>TOTAL EXPENDITURES</b>	<b>\$ 3,089,327</b>
135		
136	<b>EXCESS OF REVENUES OVER</b>	<b>\$ 0</b>

**Final Budget**  
**Harbor Bay Community Development District**  
**Reserve Fund**  
**Fiscal Year 2015/2016**

	Chart of Accounts Classification	Budget for 2015/2016
1		
2	<b>REVENUES</b>	
3		
4	Special Assessments	
5	Tax Roll*	\$ 300,000
12		
13	<b>TOTAL REVENUES</b>	<b>\$ 300,000</b>
14		
17	<b>TOTAL REVENUES AND BALANCE</b>	<b>\$ 300,000</b>
18		
19	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</i>	
20		
21	<b>EXPENDITURES</b>	
22		
23	Contingency	
24	Capital Reserves	\$ 300,000
26		
27	<b>TOTAL EXPENDITURES</b>	<b>\$ 300,000</b>
28		
29	<b>EXCESS OF REVENUES OVER</b>	<b>\$ -</b>
30		

**Final Budget**  
**Harbor Bay Community Development District**  
**Enterprise Fund**  
**Fiscal Year 2015/2016**

	<b>Chart of Accounts Classification</b>	<b>Budget for 2015/2016</b>
	<b>REVENUES</b>	
9	Amenity Center Revenue	
10	Personal Training	25,000
11	Group Exercise	15,750
12	Massage	3,300
13	Tennis Lessons	5,000
14	Swim Lessons	6,700
15	Facials	500
16	Facility Rental	5,800
17	Merchandise Sales	775
18	Food Sales	80,500
19	Beverage Sales	68,000
20	Programs	122,000
21	Other Miscellaneous Revenues	
22	Miscellaneous	
23	General Fund Facility Contribution	\$ 556,803
24	Proximity Card Replacement	
25		
26	<b>TOTAL REVENUES</b>	<b>890,128</b>
27		
28	<b>EXPENDITURES</b>	
29	Cost of Goods	
30	Merchandise Retail	750
31	Spa Retail	450
32	Food	80,000
33	Beverage	46,000
34	Payroll & Related Expenses	
35	Payroll Management	94,920
41	Payroll Concierge	49,000
37	Payroll Reception	63,030
38	Payroll Pool Attendants	16,510
39	Personal Training Commissions	15,000
40	Group Fitness Commissions	24,300
41	Massage Therapist Commissions	1,700
42	Tennis Commissions	4,000
43	Aquatics Commissions	6,001
44	Facial Commissions	255
45	Payroll Outfitters	8,500
46	Payroll Cafe	93,136
47	Payroll Activities & Programs	62,535
48	Spa Retail Commissions	
49	Retail Commissions	
50	Maintenance Payroll	51,500
51	Payroll Taxes	41,286
52	Payroll HR Admin Support	10,800
53	Benefits	50,000
54	Workers Compensation	9,750
55	Parks & Recreation	

**Final Budget**  
**Harbor Bay Community Development District**  
**Enterprise Fund**  
**Fiscal Year 2015/2016**

	<b>Chart of Accounts Classification</b>	<b>Budget for 2015/2016</b>
56	Credit Card Processing Fees	18,000
57	Cleaning Supplies	3,500
58	Daily Operation Software	7,000
59	General Liability Insurance	10,000
60	Continuing Education	1,000
61	Laundry, Towels, Linen	1,000
62	Marketing & Promotions	1,325
63	Postage & Shipping	500
64	Printing Supplies	4,000
65	Travel	500
66	Uniforms	2,500
67	Employee Recognition	500
68	Salon Supplies	500
69	Miscellaneous	3,500
70	Computer Repairs & Maintenance	1,000
71	Cellular Phones & Other	2,150
72	Member & Guest Supplies	7,180
73	Operating Supplies	23,050
74	Amenities Office Expenses	2,000
75	Taxes	275
76	Program Supplies	55,725
77	Furniture, Fixtures, & Equipment	1,500
78	Equipment Maintenance/Repair	500
79	Fitness Repairs & Maintenance	3,500
85		
81	<b>Field Operations Subtotal</b>	<b>880,128</b>
87		
83	<b>Contingency</b>	
84	<b>Contingency</b>	
85	Miscellaneous Contingency	
86	Capital Projects	10,000
87		
88	<b>Contingency Subtotal</b>	<b>10,000</b>
89		
90		
91		
92	<b>TOTAL EXPENDITURES</b>	<b>890,128</b>
93		
94		
95		
96	<b>EXCESS OF REVENUES OVER EXPEND</b>	<b>(0)</b>

**Budget Template**  
**Harbor Bay Community Development District**  
**Debt Service**  
**Fiscal Year 2015/2016**

Chart of Accounts Classification	Series 2001A	Series 2002	Budget for 2015/2016
<b>REVENUES</b>			
Special Assessments			
Net Special Assessments <sup>(1)</sup>	\$311,544.20	\$940,000.43	\$1,251,544.63
<b>TOTAL REVENUES</b>	<b>\$311,544.20</b>	<b>\$940,000.43</b>	<b>\$1,251,544.63</b>
<b>EXPENDITURES</b>			
<b>Administrative</b>			
Financial & Administrative			
Bank Fees			
Debt Service Obligation	\$311,544.20	\$940,000.43	\$1,251,544.63
<b>Administrative Subtotal</b>	<b>\$311,544.20</b>	<b>\$940,000.43</b>	<b>\$1,251,544.63</b>
<b>TOTAL EXPENDITURES</b>	<b>\$311,544.20</b>	<b>\$940,000.43</b>	<b>\$1,251,544.63</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 \$1,360,374.60**

**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 2015/2016 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

2015/2016 O&M Budget	\$3,389,327.00
Hillsborough Co. 8% Collection Cost:	\$294,724.09
2015/2016 Total:	<u>\$3,684,051.09</u>

2014/2015 O&M Budget	\$3,479,327.00
2015/2016 O&M Budget	\$3,389,327.00
Total Difference:	<u><b>-\$90,000.00</b></u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2014/2015	2015/2016	\$	%
Series 2002 Debt Service - Townhome	\$344.00	\$344.00	\$0.00	0.00%
O&M/Street Lights - Townhome	\$1,010.51	\$959.54	-\$50.97	-5.04%
<b>Total</b>	<b>\$1,354.51</b>	<b>\$1,303.54</b>	<b>-\$50.97</b>	<b>-3.76%</b>
<hr/>				
Series 2002 Debt Service - Villas	\$550.00	\$550.00	\$0.00	0.00%
O&M/Street Lights - Villas	\$1,616.81	\$1,535.26	-\$81.55	-5.04%
<b>Total</b>	<b>\$2,166.81</b>	<b>\$2,085.26</b>	<b>-\$81.55</b>	<b>-3.76%</b>
<hr/>				
Series 2002 Debt Service - Single Family 50'	\$687.00	\$687.00	\$0.00	0.00%
O&M/Street Lights - Single Family 50'	\$2,021.03	\$1,919.09	-\$101.94	-5.04%
<b>Total</b>	<b>\$2,708.03</b>	<b>\$2,606.09</b>	<b>-\$101.94</b>	<b>-3.76%</b>
<hr/>				
Series 2001A Debt Service - Single Family 60'	\$786.00	\$786.00	\$0.00	0.00%
O&M/Street Lights - Single Family 60'	\$2,425.22	\$2,302.90	-\$122.32	-5.04%
<b>Total</b>	<b>\$3,211.22</b>	<b>\$3,088.90</b>	<b>-\$122.32</b>	<b>-3.81%</b>
<hr/>				
Series 2002 Debt Service - Single Family 60'	\$825.00	\$825.00	\$0.00	0.00%
O&M/Street Lights - Single Family 60'	\$2,425.22	\$2,302.90	-\$122.32	-5.04%
<b>Total</b>	<b>\$3,250.22</b>	<b>\$3,127.90</b>	<b>-\$122.32</b>	<b>-3.76%</b>
<hr/>				
Series 2001A Debt Service - Single Family 70'	\$917.00	\$917.00	\$0.00	0.00%
O&M/Street Lights - Single Family 70'	\$2,829.44	\$2,686.72	-\$142.72	-5.04%
<b>Total</b>	<b>\$3,746.44</b>	<b>\$3,603.72</b>	<b>-\$142.72</b>	<b>-3.81%</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'	\$3,233.64	\$3,070.54	-\$163.10	-5.04%
<b>Total</b>	<b>\$4,281.64</b>	<b>\$4,118.54</b>	<b>-\$163.10</b>	<b>-3.81%</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'	\$3,233.64	\$3,070.54	-\$163.10	-5.04%
<b>Total</b>	<b>\$4,333.64</b>	<b>\$4,170.54</b>	<b>-\$163.10</b>	<b>-3.76%</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'	\$4,042.04	\$3,838.16	-\$203.88	-5.04%
<b>Total</b>	<b>\$5,352.04</b>	<b>\$5,148.16</b>	<b>-\$203.88</b>	<b>-3.81%</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'	\$4,042.04	\$3,838.16	-\$203.88	-5.04%
<b>Total</b>	<b>\$5,417.04</b>	<b>\$5,213.16</b>	<b>-\$203.88</b>	<b>-3.76%</b>
<hr/>				
Series 2002 Debt Service - Commercial	\$3,094.00	\$3,094.00	\$0.00	0.00%
O&M/Street Lights - Commercial	\$1,368.62	\$975.80	-\$392.82	-28.70%
<b>Total</b>	<b>\$4,462.62</b>	<b>\$4,069.80</b>	<b>-\$392.82</b>	<b>-8.80%</b>



**HARBOR BAY**

**FISCAL YEAR 2015/2016 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

ADMINISTRATIVE BUDGET	\$246,069.00	FIELD BUDGET	\$2,988,518.00	STREET LIGHT BUDGET	\$154,740.00
COLLECTION COSTS @ 8.0%	<u>\$21,397.30</u>	COLLECTION COSTS @ 8.0%	<u>\$259,871.13</u>	COLLECTION COSTS @ 8.0%	<u>\$13,455.65</u>
TOTAL O&M ASSESSMENT	<u>\$267,466.30</u>	TOTAL O&M ASSESSMENT	<u>\$3,248,389.13</u>	TOTAL STREET LIGHT ASSESSMENT	<u>\$168,195.65</u>

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

PRODUCT TYPE	O&M	2001A		EAU FACTOR
		DEBT	DEBT	
TH	251		251	0.25
Villas	456		454	0.40
50'	45		45	0.50
60'	114	113		0.60
60'	120		120	0.60
70'	143	143		0.70
80'	78	77		0.80
80'	367		366	0.80
100'	29	29		1.00
100'	61		61	1.00
COMM	22.4		22.4	2.25
<b>1686.4</b>	<b>362</b>	<b>1319.4</b>		

ALLOCATION OF ADMIN O&M ASSESSMENT					
ADMIN UNITS	EAU's	% TOTAL	ADMIN		PER LOT
			PER PARCEL	PER PARCEL	
251	62.75	6.25%	\$16,707.49	\$66.56	
456	182.40	18.16%	\$48,564.88	\$106.50	
45	22.50	2.24%	\$5,990.73	\$133.13	
114	68.40	6.81%	\$18,211.83	\$159.75	
120	72.00	7.17%	\$19,170.35	\$159.75	
143	100.10	9.96%	\$26,652.11	\$186.38	
78	62.40	6.21%	\$16,614.30	\$213.00	
367	293.60	29.23%	\$78,172.42	\$213.00	
29	29.00	2.89%	\$7,721.39	\$266.25	
61	61.00	6.07%	\$16,241.55	\$266.25	
22.4	50.40	5.02%	\$13,419.24	\$599.07	
<b>1004.55</b>	<b>100.00%</b>	<b>\$267,466.30</b>			

ALLOCATION OF FIELD O&M ASSESSMENT					
FIELD UNITS	EAU's	% TOTAL	FIELD		PER LOT
			PER PARCEL	PER PARCEL	
251	62.75	6.58%	\$213,631.42	\$851.12	
456	182.40	19.12%	\$620,978.02	\$1,361.79	
45	22.50	2.36%	\$76,600.91	\$1,702.24	
114	68.40	7.17%	\$232,866.76	\$2,042.69	
120	72.00	7.55%	\$245,122.90	\$2,042.69	
143	100.10	10.49%	\$340,788.92	\$2,393.14	
78	62.40	6.54%	\$212,439.85	\$2,723.59	
367	293.60	30.77%	\$999,556.72	\$2,723.59	
29	29.00	3.04%	\$98,730.06	\$3,404.48	
61	61.00	6.39%	\$207,673.57	\$3,404.48	
<b>954.15</b>	<b>100.00%</b>	<b>\$3,248,389.13</b>			

ALLOCATION OF STREET LIGHT ASSESSMENT					
STREET LIGHT UNITS	EAU's	% TOTAL	STREET LIGHT		PER LOT
			PER PARCEL	PER PARCEL	
251	62.75	6.25%	\$10,506.47	\$41.86	
456	182.40	18.16%	\$30,539.93	\$66.97	
45	22.50	2.24%	\$3,767.26	\$83.72	
114	68.40	6.81%	\$11,452.47	\$100.46	
120	72.00	7.17%	\$12,055.24	\$100.46	
143	100.10	9.96%	\$16,760.13	\$117.20	
78	62.40	6.21%	\$10,447.87	\$133.95	
367	293.60	29.23%	\$49,158.57	\$133.95	
29	29.00	2.89%	\$4,855.58	\$167.43	
61	61.00	6.07%	\$10,213.46	\$167.43	
22.4	50.40	5.02%	\$8,438.66	\$376.73	
<b>1004.55</b>	<b>100.00%</b>	<b>\$168,195.65</b>			

PER LOT ANNUAL ASSESSMENT					
O&M	STREET LIGHT	2001A DEBT		2002 DEBT	TOTAL <sup>(3)</sup>
		SERVICE <sup>(2)</sup>	SERVICE <sup>(2)</sup>		
\$917.68	\$41.86	\$0.00	\$344.00	\$1,303.54	
\$1,468.29	\$66.97	\$0.00	\$550.00	\$2,085.26	
\$1,835.37	\$83.72	\$0.00	\$687.00	\$2,606.09	
\$2,202.44	\$100.46	\$786.00	\$0.00	\$3,088.90	
\$2,202.44	\$100.46	\$0.00	\$825.00	\$3,127.90	
\$2,569.52	\$117.20	\$917.00	\$0.00	\$3,603.72	
\$2,936.59	\$133.95	\$1,048.00	\$0.00	\$4,118.54	
\$2,936.59	\$133.95	\$0.00	\$1,100.00	\$4,170.54	
\$3,670.73	\$167.43	\$1,310.00	\$0.00	\$5,148.16	
\$3,670.73	\$167.43	\$0.00	\$1,375.00	\$5,213.16	
\$599.07	\$376.73	\$0.00	\$3,094.00	\$4,069.80	

LESS: Hillsborough County Collection Costs and Early Payment Discount Costs

Net Revenue to be Collected

<b>(\$21,397.30)</b>	<b>(\$259,871.13)</b>	<b>(\$13,455.65)</b>
<b>\$246,069.00</b>	<b>\$2,988,518.00</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 2015 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.