

**TSR
COMMUNITY DEVELOPMENT DISTRICT
AMENDED BUDGET
FISCAL YEAR 2024
EFFECTIVE NOVEMBER 30, 2024**

**TSR
COMMUNITY DEVELOPMENT DISTRICT
AMENDED BUDGET
FISCAL YEAR 2024
EFFECTIVE NOVEMBER 30, 2024**

	FY 2024 Actual	Adopted Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	FY 2024 Amended Budget
REVENUES					
Assessment levy: on-roll - net	4,642,165	\$4,597,709	\$ (44,456)	\$ 44,456	4,642,165
Trash collection assessments	3,221	17,465	14,244	(14,244)	3,221
Commerical shared costs	144,031	120,191	(23,840)	23,840	144,031
Program revenue	28,898	14,000	(14,898)	14,898	28,898
Interest	72,932	2,500	(70,432)	70,432	72,932
Specialty program revenue	-	6,000	6,000	(6,000)	-
Miscellaneous-rental revenue	52,466	17,000	(35,466)	35,466	52,466
Total revenues	<u>4,943,713</u>	<u>4,774,865</u>	<u>(168,848)</u>	<u>168,848</u>	<u>4,943,713</u>
EXPENDITURES					
Professional & administrative					
Supervisors	9,258	10,200	942	(942)	9,258
Management	42,070	42,070	-	-	42,070
Legal	39,874	30,000	(9,874)	9,874	39,874
Engineering	23,875	20,000	(3,875)	3,875	23,875
Assessment administration	10,000	10,000	-	-	10,000
Audit	6,500	4,570	(1,930)	1,930	6,500
Arbitrage rebate calculation	3,250	3,000	(250)	250	3,250
Dissemination agent	13,000	13,000	-	-	13,000
Trustee	35,019	35,000	(19)	19	35,019
Telephone	250	250	-	-	250
Postage	5,347	1,500	(3,847)	3,847	5,347
Printing & binding	2,000	2,000	-	-	2,000
Legal advertising	3,202	1,000	(2,202)	2,202	3,202
Annual special district fee	175	175	-	-	175
Insurance	6,690	6,800	110	(110)	6,690
Other current charges	1,725	2,000	275	(275)	1,725
Office supplies	623	750	127	(127)	623
Website	-				
Hosting & maintenance	705	705	-	-	705
ADA compliance	210	200	(10)	10	210
Property taxes	2,558	687	(1,871)	1,871	2,558
Property appraiser & tax collector	76,507	95,786	19,279	(19,279)	76,507
Total professional & administrative	<u>282,838</u>	<u>279,693</u>	<u>(3,145)</u>	<u>3,145</u>	<u>282,838</u>

**TSR
COMMUNITY DEVELOPMENT DISTRICT
AMENDED BUDGET
FISCAL YEAR 2024
EFFECTIVE NOVEMBER 30, 2024**

	<u>FY 2024 Actual</u>	<u>Adopted Budget</u>	<u>Budget to Actual Variance</u>	<u>Proposed Amendment Increase/ (Decrease)</u>	<u>FY 2024 Amended Budget</u>
Field operations					
Contract services					
Field services	28,325	28,325	-	-	28,325
Landscape maintenance	1,670,383	1,760,000	89,617	(89,617)	1,670,383
Landscape consulting	94,875	65,400	(29,475)	29,475	94,875
Landscape arbor care	54,006	155,000	100,994	(100,994)	54,006
Wetland maintenance	-	30,000	30,000	(30,000)	-
Wetland mitigation reporting	47,940	4,500	(43,440)	43,440	47,940
Lake maintenance	138,256	100,000	(38,256)	38,256	138,256
Community trash hauling	345,790	375,000	29,210	(29,210)	345,790
Off-duty traffic patrols	15,425	20,000	4,575	(4,575)	15,425
Wildhog removal	18,835	16,000	(2,835)	2,835	18,835
Repairs & maintenance					
Repairs - general	12,182	15,000	2,818	(2,818)	12,182
Operating supplies	22,199	13,000	(9,199)	9,199	22,199
Plant replacement	218,948	70,000	(148,948)	148,948	218,948
Mulch	141,128	200,000	58,872	(58,872)	141,128
Playground mulch	11,616	18,000	6,384	(6,384)	11,616
Sod	154,735	200,000	45,265	(45,265)	154,735
Fertilizer/chemicals	86,216	30,000	(56,216)	56,216	86,216
Irrigation repairs	170,337	30,000	(140,337)	140,337	170,337
Irrigation monitoring	-	2,280	2,280	(2,280)	-
Security/alarms/camera/repair	-	1,500	1,500	(1,500)	-
Road & sidewalk	78,255	40,000	(38,255)	38,255	78,255
Common area signage	4,612	3,000	(1,612)	1,612	4,612
Bridge & deck maintenance	44,023	60,000	15,977	(15,977)	44,023
Utilities - common area					
Electric	14,964	14,500	(464)	464	14,964
Streetlights	433,685	370,000	(63,685)	63,685	433,685
Irrigation - reclaimed water	79,815	70,000	(9,815)	9,815	79,815
Gas	970	450	(520)	520	970

**TSR
COMMUNITY DEVELOPMENT DISTRICT
AMENDED BUDGET
FISCAL YEAR 2024
EFFECTIVE NOVEMBER 30, 2024**

	FY 2024 Actual	Adopted Budget	Budget to Actual Variance	Proposed Amendment Increase/ (Decrease)	FY 2024 Amended Budget
Recreation facilities					
Amenity management staff/contract	395,883	404,861	8,978	(8,978)	395,883
Office operations	135,767	128,780	(6,987)	6,987	135,767
Amenity repairs & maintenance	6,534	-	(6,534)	6,534	6,534
Park A/C repairs and maintenance	5,348	5,000	(348)	348	5,348
Pool operations	131,957	79,194	(52,763)	52,763	131,957
Pool fence & gate repairs	4,197	-	(4,197)	4,197	4,197
Pool permits and licensing	985	-	(985)	985	985
Pest services	1,630	500	(1,130)	1,130	1,630
Insurance	83,819	69,706	(14,113)	14,113	83,819
Cable/internet/telephone/software	11,903	10,000	(1,903)	1,903	11,903
Access cards	1,521	2,000	479	(479)	1,521
Activities	32,345	30,000	(2,345)	2,345	32,345
Security	10,308	-	(10,308)	10,308	10,308
Specialty programming	26,221	6,000	(20,221)	20,221	26,221
Recreational repairs	-	2,500	2,500	(2,500)	-
Pool signage	-	1,000	1,000	(1,000)	-
Holiday decorations	8,300	8,000	(300)	300	8,300
Other					
Contingency	62,622	55,680	(6,942)	256,942	312,622
Total field operations	4,806,860	4,495,176	(311,684)	561,684	5,056,860
Total expenditures	5,089,698	4,774,869	(314,829)	564,829	5,339,698
Net increase/(decrease) of fund balance	(145,985)	(4)	145,981	(145,981)	(395,985)
Fund balance - beginning (unaudited)*	1,898,951	2,030,713	131,762	(131,762)	1,898,951
Fund balance - ending (projected)	<u>\$ 1,752,966</u>	<u>\$ 2,030,709</u>	<u>\$ 277,743</u>	<u>\$ (277,743)</u>	<u>\$ 1,502,966</u>

*FY 2024 beginning fund balance is \$53,909 higher than audited fund balance to account for the due to Developer reduction.