

LEXINGTON OAKS
Community Development District

Annual Operating and Debt Service Budget
Fiscal Year 2018

Version 4 - Approve Tentative Budget:
(Printed on 5/23/17)

Prepared by:



LEXINGTON OAKS

Community Development District

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Lexington Oaks
Community Development District

Operating Budget
Fiscal Year 2018

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET FY 2017	THRU APR-17	MAY - SEP-2017	PROJECTED FY 2017	BUDGET FY 2018
REVENUES							
Interest - Investments	\$ 2,240	\$ 2,666	2000	\$ 2,485	\$ 10,650	\$ 13,135	\$ 2,000
Room Rentals	8,959	7,514	6,000	5,734	266	6,000	6,000
Interest - Tax Collector	207	-	-	20	-	20	-
Special Assmnts- Tax Collector	1,180,412	1,223,513	1,249,250	1,237,341	11,909	1,249,250	1,311,745
Special Assmnts- Delinquent	1,856	-	-	-	-	-	-
Special Assmnts- Discounts	(43,238)	(45,387)	(49,970)	(47,095)	-	(47,095)	(52,470)
Settlements	19,172	-	-	-	-	-	-
Other Miscellaneous Revenues	11,776	22,062	3,500	18,493	-	18,493	18,000
TOTAL REVENUES	1,181,384	1,210,368	1,210,780	1,216,978	22,825	1,239,803	1,285,275
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	23,400	23,200	23,000	11,200	10,000	21,200	23,000
Payroll-Other	3,203	4,028	3,300	2,521	1,801	4,322	3,300
FICA Taxes	1,790	1,775	1,760	781	765	1,546	1,760
Unemployment Compensation	87	31	55	8	6	14	55
ProfServ-Arbitrage Rebate	1,200	1,200	1,200	600	600	1,200	1,200
ProfServ-Dissemination Agent	1,000	1,000	1,000	-	1,000	1,000	1,000
ProfServ-Engineering	27,766	34,603	20,000	7,950	12,050	20,000	17,000
ProfServ-Legal Services	17,104	9,044	10,000	4,208	3,006	7,214	10,000
ProfServ-Mgmt Consulting Serv	54,042	54,042	54,042	31,525	22,517	54,042	54,042
ProfServ-Property Appraiser	150	150	150	-	150	150	150
ProfServ-Special Assessment	12,793	12,793	12,793	12,793	-	12,793	12,793
ProfServ-Trustee Fees	6,095	8,312	8,421	7,590	-	7,590	8,421
ProfServ-Web Site Development	587	155	2,000	1,114	886	2,000	2,000
Auditing Services	11,500	11,500	8,500	8,500	-	8,500	8,500
Communication - Telephone	637	-	660	-	-	-	660
Postage and Freight	1,721	1,578	2,000	608	434	1,042	2,000
Insurance - General Liability	11,823	12,143	8,887	8,519	-	8,519	8,887
Printing and Binding	4,992	3,083	4,250	567	405	972	4,250
Legal Advertising	1,017	2,293	1,500	36	1,464	1,500	1,500
Misc-Bank Charges	774	902	840	664	176	840	840
Misc-Assessmnt Collection Cost	20,230	20,570	24,985	23,162	1,823	24,985	26,235
Misc-County Tax Bill	2,715	2,892	2,800	2,936	-	2,936	2,800
Office Supplies	319	297	500	231	165	396	500
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	205,120	205,766	192,818	125,688	57,247	182,935	191,068
<i>Water-Sewer Comb Services</i>							
Utility - Water & Sewer	11,496	-	-	-	-	-	-
Total Water-Sewer Comb Services	11,496	-	-	-	-	-	-

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET FY 2017	THRU APR-17	MAY - SEP-2017	PROJECTED FY 2017	BUDGET FY 2018
Flood Control/Stormwater Mgmt							
Contracts-Lake and Wetland	23,880	23,880	23,880	13,930	9,950	23,880	23,880
R&M-Lake	-	675	2,500	-	2,500	2,500	2,500
R&M-Mitigation	2,600	1,600	5,000	-	5,000	5,000	5,000
Total Flood Control/Stormwater Mgmt	26,480	26,155	31,380	13,930	17,450	31,380	31,380
Field							
Contracts-Landscape	225,854	202,415	201,200	117,367	83,833	201,200	201,200
Insurance - Property	7,044	5,069	7,436	7,259	-	7,259	7,985
R&M-Entry Feature	2,184	14,045	6,000	1,053	4,947	6,000	6,000
R&M-Irrigation	9,682	22,878	20,000	5,560	14,440	20,000	25,000
R&M-Mulch	7,737	14,430	7,000	-	7,000	7,000	14,000
R&M-Plant Replacement	27,965	18,509	21,000	9,229	11,771	21,000	21,000
R&M-Sidewalks	-	10,000	-	-	-	-	-
R&M-Annuals	12,544	12,035	17,400	5,800	11,600	17,400	17,400
R&M-Tree Replacement	5,100	2,571	5,000	3,508	1,492	5,000	12,000
R&M-Sidewalks Cleaning	-	-	8,000	4,000	4,000	8,000	8,000
R&M-Boundary walls/fence/monuments	-	-	-	-	-	-	38,000
Capital Improvements	-	8,900	114,850	121,753	-	121,753	75,000
Total Field	298,110	310,852	407,886	275,529	139,083	414,612	425,585
Utilities							
Contracts-Solid Waste Services	1,507	1,507	1,507	879	628	1,507	1,507
Communication - Teleph - Field	3,837	6,062	4,000	3,202	2,287	5,489	4,000
Electricity - General	140,956	137,326	145,000	77,992	55,709	133,701	140,000
Utility - Gas	1,961	19,618	23,000	18,076	12,911	30,987	23,000
Utility - Water & Sewer	-	15,249	15,000	10,954	7,824	18,778	15,000
Total Utilities	148,261	179,762	188,507	111,103	79,360	190,463	183,507
Parks and Recreation - General							
Payroll-Salaries	112,121	73,716	74,000	44,738	31,956	76,694	76,000
Payroll - Site Manager	-	46,700	47,500	27,474	19,624	47,098	49,000
FICA Taxes	8,575	9,212	9,295	5,601	3,946	9,547	9,563
Workers' Compensation	2,467	4,375	4,000	3,881	-	3,881	4,000
Unemployment Compensation	78	40	177	31	22	53	182
Contracts-Pools	14,400	14,685	15,600	8,500	5,875	14,375	15,000
Contracts-Security Alarms	-	480	480	280	200	480	480
Contracts-Sheriff	18,744	18,800	17,350	7,240	5,171	12,411	20,000
Contracts-Security System - TIP	54,224	54,183	34,738	20,264	14,474	34,738	34,738
R&M-Clubhouse	34,225	37,262	15,000	9,495	5,505	15,000	17,000
R&M-Parks	464	5,581	7,500	242	7,258	7,500	5,000
R&M-Pools	5,147	15,559	10,000	16,107	-	16,107	15,000
R&M-Fitness Center	3,448	11,956	12,000	2,446	9,554	12,000	12,000
Misc-Property Taxes	-	1,989	1,989	-	1,989	1,989	1,989
R&M Security	683	-	332	666	-	666	2,500
Holiday Lighting & Decorations	2,500	4,865	3,300	4,271	-	4,271	5,000

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET FY 2017	THRU APR-17	MAY - SEP-2017	PROJECTED FY 2017	BUDGET FY 2018
Op Supplies - Clubhouse	17,439	11,201	12,000	6,975	4,226	11,201	15,000
Capital Outlay	130,925	-	-	-	-	-	51,500
Total Parks and Recreation - General	405,440	310,604	265,261	158,211	109,801	268,012	333,952
Reserves							
Reserve - Clubhouse	-	-	2,567	-	-	-	2,567
Reserve - Drainage Structure	-	44,628	7,000	170	-	170	5,000
Reserve - Fitness Center	-	-	933	-	-	-	933
Reserve - Parks	-	-	3,000	-	-	-	4,000
Reserve - Pool	-	1,452	29,000	2,904	-	2,904	30,000
Reserve - Ponds	1,886	145,850	42,283	32,400	-	32,400	42,283
Reserve - Sidewalks	18,330	21,295	40,144	22,905	-	22,905	25,000
Reserves-Boundary walls/fences/monuments	-	-	-	-	-	-	10,000
Total Reserves	20,216	213,225	124,927	58,379	-	58,379	119,783
TOTAL EXPENDITURES & RESERVES	1,115,123	1,246,364	1,210,780	742,840	402,941	1,145,781	1,285,275
Excess (deficiency) of revenues Over (under) expenditures	66,261	(35,996)	-	474,138	(380,116)	94,022	-
Net change in fund balance	66,261	(35,996)	-	474,138	(380,116)	94,022	-
FUND BALANCE, BEGINNING	377,812	444,073	408,204	408,204	-	408,204	502,226
FUND BALANCE, ENDING	\$ 444,073	\$ 408,204	\$ 408,204	\$ 882,342	\$ (380,116)	\$ 502,226	\$ 502,226

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	Amount
Beginning Fund Balance - Fiscal Year 2018	\$ 502,226
Net Change in Fund Balance - Fiscal Year 2018	-
Reserves - Fiscal Year 2018 Additions	119,783
Total Funds Available (Estimated) - 9/30/2018	622,009

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposit	855
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Assigned Fund Balance

Operating Reserve -Operating Capital		154,637 ⁽¹⁾
-Clubhouse Previous Years	13,046	
-Clubhouse FY 2017	2,567	
-Clubhouse FY 2018	2,567	18,180
-Drainage Previous Years	-	
-Drainage Structure FY 2017 Expenditures	(170)	
-Drainage Structure FY 2017	10,000	
-Drainage Structure FY 2018	5,000	14,830
-Fitness Center previous years	5,520	
-Fitness Center FY 2017	933	
-Fitness Center FY 2018	933	7,386
-Park Previous Years	5,000	
-Park FY 2017	3,000	
-Park FY 2018	4,000	12,000
-Pool Previous Years	68,548	
-Pool FY 2017	29,000	
-Pool FY 2017 expenditure	(2,904)	
-Pool FY 2018	30,000	124,644
-Ponds Previous Years	64,079	
-Ponds FY 2017	42,283	
-Ponds FY 2017 Expenditures	(32,400)	
-Ponds FY 2018	42,283	116,245
-Sidewalks Previous Years	110,993	
-Sidewalks FY 2017	40,144	
-Sidewalks FY 2017 Expenditures	(22,905)	
-Sidewalks FY 2018	25,000	153,232
-Boudary walls/ fences/ monuments FY 2018	20,000	20,000
Subtotal		466,517

Total Allocation of Available Funds	622,009
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Total Unassigned (undesignated) Cash	\$ 0
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Notes

(1) Represents approximately over 1 months of operating expenditures

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL THRU APR-17	PROJECTED MAY - SEP-2017	TOTAL PROJECTED FY 2017	ANNUAL BUDGET FY 2018
REVENUES							
Interest - Investments	\$ 37	\$ 67	\$ 40	\$ 16	\$ 16	\$ 32	\$ 40
Special Assmnts- Tax Collector	9,929	10,673	10,673	10,571	102	10,673	10,673
Special Assmnts- Discounts	(366)	(396)	(427)	(402)	-	(402)	(427)
Settlements	-	600	-	-	-	-	-
Gate Bar Code/Remotes	459	485	300	393	-	393	300
TOTAL REVENUES	10,059	11,429	10,586	10,578	118	10,696	10,586
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	170	180	213	198	2	200	213
Total Administrative	170	180	213	198	2	200	213
<i>Gatehouse</i>							
Communication - Telephone	652	858	799	465	465	930	799
Electricity - Gate	489	557	595	314	314	628	595
R&M-Gate	3,480	5,672	2,760	697	697	1,394	2,760
Total Gatehouse	4,621	7,087	4,154	1,476	1,476	2,952	4,154
<i>Reserves</i>							
Reserve - Gate	-	-	940	-	-	-	940
Reserve - Roadways	-	-	2,835	-	-	-	2,835
Reserve - Sidewalks	-	-	2,444	3,097	-	3,097	2,444
Total Reserves	-	-	6,219	3,097	-	3,097	6,219
TOTAL EXPENDITURES & RESERVE:	4,791	7,267	10,586	4,771	1,478	6,249	10,586
Excess (deficiency) of revenues Over (under) expenditures	5,268	4,162	-	5,807	(1,360)	4,447	-
TOTAL OTHER SOURCES (USES)	-	4,162	-	-	-	-	-
Net change in fund balance	5,268	4,162	-	5,807	(1,360)	4,447	-
FUND BALANCE, BEGINNING	17,391	22,659	26,821	26,821	-	26,821	31,268
FUND BALANCE, ENDING	\$ 22,659	\$ 26,821	\$ 26,821	\$ 32,627	\$ (1,360)	\$ 31,268	\$ 31,268

Exhibit "B"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2018	\$ 31,268
Net Change in Fund Balance - Fiscal Year 2018	-
Reserves - Fiscal Year 2018 Additions	6,219
Total Funds Available (Estimated) - 9/30/2018	37,487

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve -Operating Capital		1,092 ⁽¹⁾
-Gate Previous Years	940	
-Gate FY 2017	940	
-Gate FY 2018	940	2,820
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-Roadways Previous Years	16,826	
-Roadways FY 2017	2,835	
-Roadways FY 2018	2,835	22,496
	<hr/>	<hr/>
-Sidewalks Previous Years	6,192	
-Sidewalks FY 2017	2,444	
-Sidewalks FY 2017 expenses	(3,097)	
-Sidewalks FY 2018	2,444	7,983
	<hr/>	<hr/>
Subtotal		33,299

Total Allocation of Available Funds	34,391
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Total Unassigned (undesignated) Cash	\$ 3,096
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Notes

(1) Represents approximately 3 months of operating expenditures

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL THRU APR-17	PROJECTED MAY - SEP-2017	TOTAL PROJECTED FY 2017	ANNUAL BUDGET FY 2018
REVENUES							
Interest - Investments	\$ 82	\$ 141	\$ 80	\$ 30	\$ 6	\$ 36	\$ 80
Special Assmnts- Tax Collector	13,410	14,410	14,410	14,273	137	14,410	14,410
Special Assmnts- Discounts	(494)	(535)	(576)	(543)	-	(543)	(576)
Gate Bar Code/Remotes	510	735	200	140	-	140	200
TOTAL REVENUES	13,508	14,751	14,114	13,900	143	14,043	14,114
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	230	243	288	267	-	267	288
Total Administrative	230	243	288	267	-	267	288
<i>Gatehouse</i>							
Communication - Telephone	583	592	691	347	69	416	691
Electricity - Gate	601	591	691	359	72	431	691
R&M-Gate	1,116	7,090	2,000	1,828	-	1,828	2,000
Total Gatehouse	2,300	8,273	3,382	2,534	141	2,675	3,382
<i>Reserves</i>							
Reserve - Gate	-	-	940	-	-	-	940
Reserve - Roadways	-	-	4,893	-	-	-	4,893
Reserve - Sidewalks	-	-	4,611	8,963	-	8,963	4,611
Total Reserves	-	-	10,444	8,963	-	8,963	10,444
TOTAL EXPENDITURES & RESERVE	2,530	8,516	14,114	11,764	141	11,905	14,114
Excess (deficiency) of revenues							
Over (under) expenditures	10,978	6,235	-	2,136	2	2,138	-
TOTAL OTHER SOURCES (USES)	-	6,235	-	-	-	-	-
Net change in fund balance	10,978	6,235	-	2,136	2	2,138	-
FUND BALANCE, BEGINNING	40,466	51,444	57,679	57,679	-	57,679	59,817
FUND BALANCE, ENDING	\$ 51,444	\$ 57,679	\$ 57,679	\$ 59,814	\$ 2	\$ 59,817	\$ 59,817

Exhibit "C"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2018	\$ 59,817
Net Change in Fund Balance - Fiscal Year 2018	-
Reserves - Fiscal Year 2018 Additions	10,444
Total Funds Available (Estimated) - 9/30/2018	70,261

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve -Operating Capital		918 ⁽¹⁾
-Gate Previous Years	940	
-Gate FY 2017	940	
-Gate FY 2018	940	2,820
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-Roadways Previous Years	28,770	
-Roadways FY 2017	4,893	
-Roadways FY 2018	4,893	38,556
	<hr/>	<hr/>
-Sidewalks Previous Years	9,222	
-Sidewalks FY 2017	4,611	
-Sidewalks FY 2017 expense	(8,963)	
-Sidewalks FY 2018	4,611	9,481
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Subtotal		50,857
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Total Allocation of Available Funds	51,775
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Total Unassigned (undesignated) Cash	\$ 18,486
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Notes

(1) Represents approximately 3 months of operating expenditures

Budget Narrative
Fiscal Year 2018

Revenue

Interest-Investments

The District earns interest income on their checking account and other Money Market accounts.

Room Rentals

The District receives revenue from the rental of the Clubhouse for events.

Special Assessment-Tax Collector

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

Special Assessment-Discounts

Per Section 197.3632 and Section 197.162 of the Florida Statutes, discounts are allowed for early payment of assessments collected by the Tax Collector and only when the Tax Collector is using the uniform methodology. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

Miscellaneous Revenue

The District receives revenue from fitness lessons and various other small charges.

Expenditures

Expenditures – Administrative

P/R-Board of Supervisors

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for a meeting attendance and to receive \$200 per meeting. The amount for the fiscal year is based upon all supervisors attending to the meetings.

Payroll-Other

ADP administration fees charged for the payroll services.

FICA Taxes

Payroll Social Security and Medicare taxes on Board of Supervisor’s compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor’s payroll expenditures.

Unemployment Compensation

The payroll unemployment taxes are based on the first \$7,000 of wages paid to each Board of Supervisor in a calendar year. The budgeted amount for the fiscal year is calculated at 0.10% of the total Board of Supervisor’s payroll expenditures.

Professional Services-Arbitrage Rebate Calculation

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series of Benefit Special Assessment Bonds. The budgeted amount for the fiscal year is based on standard fees charged for this service.

Professional Services-Dissemination Agent

The District is required by the Securities and Exchange Commission to comply with Rule 15c2-12(b)-(5), which relates to additional reporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on standard fees charged for this service.

Budget Narrative
Fiscal Year 2018**Expenditures – Administrative (continued)****Professional Services-Engineering**

The District's engineer will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

Professional Services-Legal Services

The District's legal counsel will provide general legal services to the District, i.e. attendance and preparation for monthly meetings, review of operating and maintenance contracts, and other specifically requested assignments.

Professional Services-Management Services

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Severn Trent Environmental Services, Inc. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Professional-Property Appraiser

The District reimburses the Pasco County Property Appraiser for her or his necessary administrative costs. This includes the annual fee of \$150 to expedite the annual processing that elects to use the Uniform Method of Collection.

Professional Service-Special Assessment

Administrative costs to put the District's assessments on the Tax Roll Accounting Services

Professional Service-Trustee Fees

The District issued Series of Special Assessment Bonds that are deposited with a Trustee to handle all trustee matters. The annual trustee fee is based on standard fees plus any out of pockets expenses.

Professional Service-Web Site Development

The District contracts services for a website at www.lexingtonoakscdd.org that contains information about the District.

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter.

Communication Telephone

This line item is for the cell phone.

Postage & Freight

Postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance-General Liability

The District's General Liability & Public Officials Liability Insurance policy is currently with Florida Municipal Insurance. FMI Insurance specializes in providing insurance coverage to governmental agencies. The budgeted amount for the fiscal year is based on prior year premiums plus any anticipated market adjustments.

Printing & Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Budget Narrative
Fiscal Year 2018

Expenditures – Administrative (continued)

Misc-Bank Charges

This includes bank charges and any other miscellaneous expenses that incurred during the year.

Misc-Assessment Collection Costs

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

Misc-County Tax Bill

The District pays a Non-Ad Valorem Assessments for Pasco County Stormwater and Solid Waste Assessment (Clubhouse) to the Pasco County.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Annual District Filing Fee

The District is required to pay an annual fee of \$175 to the Department of Community Affairs.

Operations and Maintenance:

Expenditures –Flood Control/Stormwater Mgmt

Contracts-Lake and Wetland

The District has contracted services with American Ecosystem for treatment of the Lakes and Wetlands for \$1,990 per month.

R&M-Lake

This is for any maintenance required for the lakes of the District.

R&M-Mitigation

This is for monitoring the water level and vegetation of the lakes and wetland of the District.

Budget Narrative
Fiscal Year 2018

Expenditures – Field

Contracts-Landscape

The District has a contract for landscape maintenance with LMP that includes general mowing, edging and maintenance.
- One Source monthly fee \$16,767.66.

Insurance-Property

The District's Property Insurance policy is currently with Florida Municipal Insurance. FMI Insurance specializes in providing insurance coverage to governmental agencies. The budgeted amount for the fiscal year is based on prior year premiums plus any anticipated market adjustments.

R&M-Entry Feature

This is for the repairs and maintenance of the Entry Feature and monuments for the District.

R&M-Irrigation

The landscaping contract with LMP includes repairs and maintenance of the irrigation system in the District.
- One Source

R&M-Mulch

The landscaping contract with LMP includes maintenance of mulch.

R&M-Plant Replacement

The landscaping contract with LMP includes maintenance for new sod, clean up, and new flowering.
- One Source

R&M-Annuals

The landscaping contract with LMP includes maintenance of annuals.

R&M-Tree Replacement

The landscaping contract with LMP to replace trees.

R&M-Sidewalks Pressure Washing

District sidewalks pressure washing.

Capital Improvements-General

This is for any capital improvements that may be needed by the District.

Expenditures – Utilities

Contracts-Solid Waste Services

The District has a contract for solid waste services with Waste Services of Florida, Inc. for \$125.60 per month.

Communication-Telephone-Field

This is for the telephone usage in the field by the District.
- Verizon phone line # (813) 907 8719

Electricity-General

Electrical usage for District facilities and assets. Budget based on historical costs.

Budget Narrative
Fiscal Year 2018**Expenditures – Utilities (continued)****Utility-Gas**

This is for the gas pool heater.

Utility-Water & Sewer

The Water and Sewer expense is based on historical usage.

- Pasco County Utilities Service

Expenditures – Parks and Recreation- General**Payroll-Salaries**

This is the payroll for the Parks and Recreation staff.

Payroll-Site Manager

This is the payroll for the Site Manger

FICA Taxes

The payroll taxes are calculated at 7.65% of the total Park & Recreation and Lifeguards payroll expenditures.

Workers' Compensation

This is the workers' compensation for the Parks and Recreation staff.

Unemployment Compensation

The payroll unemployment taxes are based on the first \$7,000 of wages paid to each employee in a calendar year. The budgeted amount for the fiscal year is calculated at 0.10% of the Park & Recreation and Lifeguards payroll expenditures.

Contract-Security Services

The District has a contract with Innova Technologies for the yearly maintenance of the security system for \$15,350 per year.

Contract-Pools

The District has a contract with Positive Pool Service for \$1,300 per month service of the pool at the Recreation Center.

Contract-Security Alarms

The District has a contract with USA Electrical Services, Inc. for monitoring the security cameras and maintenance and repairs.

Contracts-Sheriff

The District has a contract with the Pasco Sheriff's Office that provides off duty sheriff's patrol.

Contracts-Security System - TIP

The District has a contract with TIP Capital for security camera lease at \$2,894.87 per month.

R&M-Clubhouse

This includes the repairs and maintenance of the Clubhouse and its equipment at the Recreation Center.

R&M-Parks

This includes the repairs and maintenance of the Parks in the District.

R&M-Pools

This includes any non-contractual repairs and maintenance of the pool at the Recreation Center.

R&M-Fitness Center

This includes any repairs and maintenance to the new fitness center.

Budget Narrative
Fiscal Year 2018

Expenditures – Parks and Recreation- General (continued)

Miscellaneous-Property Taxes

Personal property taxes for the security equipment lease for TIP Capital.

Miscellaneous-Security

This is for non-contractual security equipment expenditures.

Holiday Lighting & Decorations

This includes holidays lighting decoration throughout the District.

Op Supplies-Clubhouse

This includes drinking water and miscellaneous supplies needed for the Recreation Center.

Expenditures - Gatehouse

Communication-Telephone-Field

This is for the telephone usage in the Hawthorne Gate and Preakness Gate.

- Verizon phone line # 813 991 9536
- Verizon phone line # 813 873 7640

Electricity Gate

Electrical usage for the Hawthorn gate and Preakness Gate.

- Withlacoochee River Electric

R&M-Gate

This includes the repairs and maintenance of the Hawthorne Gate and Preakness Gate.

- Accurate Electronics Inc.

Expenditures – Reserve

Reserve-Clubhouse

This is the reserves for the repairs and replacement cost for a 15 year reserve period (reserve study) for the District's clubhouse.

Reserve-Drainage Structure

Drainage improvement plan.

Reserve-Fitness Center

This is the reserves for the repairs and replacement cost for a 15 year reserve period (reserve study) for the District's fitness center.

Reserve-Gate

This is the reserve for the replacement of gates or large components.

Reserve-Parks

This is the reserves for the repairs and replacement of the parks and courts for the District.

Reserve-Pool

This is the reserves for the replacing cost for a 15 year reserve period of the pool for the District.

Budget Narrative

Fiscal Year 2018

Expenditures – Reserve (continued)

Reserve-Sidewalks

This is the reserves for the replacement cost for a 15 year reserve period (reserve study) of sidewalks for the District (includes Hawthorne and Preakness gates).

Reserve-Ponds

This is the reserves for the restoring cost for a 15 year reserve period (reserve study) of the ponds for the District.

Lexington Oaks
Community Development District

Debt Service Budgets
Fiscal Year 2018

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL THRU APR-17	PROJECTED MAY - SEP-2017	TOTAL PROJECTED FY 2017	ANNUAL BUDGET FY 2018
REVENUES							
Interest - Investments	\$ 77	\$ 136	\$ 80	\$ 118	\$ 24	\$ 142	\$ 80
Special Assmnts- Tax Collector	248,313	248,313	248,313	245,517	2,796	248,313	248,313
Special Assmnts- Delinquent	589	1,519	-	-	-	-	1,519
Special Assmnts- Discounts	(9,095)	(9,211)	(9,933)	(9,345)	-	(9,345)	(9,933)
TOTAL REVENUES	239,884	240,757	238,460	236,290	2,820	239,110	239,979
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	4,256	4,175	4,966	4,596	-	4,596	4,966
Total Administrative	4,256	4,175	4,966	4,596	-	4,596	4,966
<i>Debt Service</i>							
Principal Debt Retirement A-1	190,000	195,000	205,000	-	205,000	205,000	215,000
Prepayments Series A-1	-	-	-	5,000	-	5,000	-
Interest Expense Series A-1	44,383	36,156	27,712	13,856	13,748	27,604	18,619
Total Debt Service	234,383	231,156	232,712	18,856	218,748	237,604	233,619
TOTAL EXPENDITURES	238,639	235,331	237,678	23,452	218,748	242,200	238,585
Excess (deficiency) of revenues Over (under) expenditures	1,245	5,426	782	212,838	(215,928)	(3,090)	1,394
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	5,426	782	-	-	-	1,394
TOTAL OTHER SOURCES (USES)	-	5,426	782	-	-	-	1,394
Net change in fund balance	1,245	5,426	782	212,838	(215,928)	(3,090)	1,394
FUND BALANCE, BEGINNING	92,347	93,592	99,018	99,018	-	99,018	95,928
FUND BALANCE, ENDING	\$ 93,592	\$ 99,018	\$ 99,800	\$ 311,857	\$ (215,928)	\$ 95,928	\$ 97,322

Amortization Schedule
SPECIAL ASSESSMENT BONDS, SERIES 2008A-1

Period Ending	Regular Principal	Coupon Rate	Interest	Outstanding Principal	Annual Debt Service
11/1/2017		4.330%	\$9,310	\$430,000	
5/1/2018	\$215,000	4.330%	\$9,310	\$215,000	\$233,619
11/1/2018		4.330%	\$4,655	\$215,000	
5/1/2019	\$215,000	4.330%	\$4,655	\$0	\$224,310
Total	\$430,000		\$27,929		\$457,929

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL THRU APR-2017	PROJECTED MAY - SEP-2017	TOTAL PROJECTED FY 2017	ANNUAL BUDGET FY 2018
REVENUES							
Interest - Investments	\$ 57	\$ 105	\$ 60	\$ 81	\$ 81	\$ 162	\$ 60
Special Assmnts- Tax Collector	156,608	156,608	156,608	155,115	1,492	156,608	156,608
Special Assmnts- Prepayment	-	-	-	-	-	-	-
Special Assmnts- Discounts	(5,772)	(5,810)	(6,264)	(5,904)	-	(5,904)	(6,264)
TOTAL REVENUES	150,893	150,903	150,404	149,292	1,573	150,866	150,404
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	2,684	2,633	3,132	2,904	-	2,904	3,132
Total Administrative	2,684	2,633	3,132	2,904	-	2,904	3,132
<i>Debt Service</i>							
Principal Debt Retirement A-2	70,000	70,000	75,000	-	75,000	75,000	80,000
Prepayments Series A-2	10,000	-	-	-	-	-	-
Interest Expense Series A-2	77,433	73,781	70,372	35,186	35,186	70,372	66,719
Total Debt Service	157,433	143,781	145,372	35,186	110,186	145,372	146,719
TOTAL EXPENDITURES	160,117	146,414	148,504	38,090	110,186	148,276	149,851
Excess (deficiency) of revenues Over (under) expenditures	(9,224)	4,489	1,900	111,202	(108,612)	2,590	553
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	4,489	1,900	-	-	-	553
TOTAL OTHER SOURCES (USES)	-	4,489	1,900	-	-	-	553
Net change in fund balance	(9,224)	4,489	1,900	111,202	(108,612)	2,590	553
FUND BALANCE, BEGINNING	100,133	90,909	95,398	95,398	-	95,398	97,988
FUND BALANCE, ENDING	\$ 90,909	\$ 95,398	\$ 97,298	\$ 206,600	\$ (108,612)	\$ 97,988	\$ 98,540

**Amortization Schedule
SPECIAL ASSESSMENT BONDS, SERIES 2008A-2**

Period Ending	Regular Principal	Coupon Rate	Interest	Outstanding Principal	Annual Debt Service
11/1/2017		4.870%	\$33,360	\$1,370,000	
5/1/2018	\$80,000	4.870%	\$33,360	\$1,290,000	\$146,719
11/1/2018		4.870%	\$31,412	\$1,290,000	
5/1/2019	\$80,000	4.870%	\$31,412	\$1,210,000	\$142,823
11/1/2019		4.870%	\$29,464	\$1,210,000	
5/1/2020	\$85,000	4.870%	\$29,464	\$1,125,000	\$143,927
11/1/2020		4.870%	\$27,394	\$1,125,000	
5/1/2021	\$90,000	4.870%	\$27,394	\$1,035,000	\$144,788
11/1/2021		4.870%	\$25,202	\$1,035,000	
5/1/2022	\$95,000	4.870%	\$25,202	\$940,000	\$145,405
11/1/2022		4.870%	\$22,889	\$940,000	
5/1/2023	\$100,000	4.870%	\$22,889	\$840,000	\$145,778
11/1/2023		4.870%	\$20,454	\$840,000	
5/1/2024	\$105,000	4.870%	\$20,454	\$735,000	\$145,908
11/1/2024		4.870%	\$17,897	\$735,000	
5/1/2025	\$110,000	4.870%	\$17,897	\$625,000	\$145,795
11/1/2025		4.870%	\$15,219	\$625,000	
5/1/2026	\$115,000	4.870%	\$15,219	\$510,000	\$145,438
11/1/2026		4.870%	\$12,419	\$510,000	
5/1/2027	\$120,000	4.870%	\$12,419	\$390,000	\$144,837
11/1/2027		4.870%	\$9,497	\$390,000	
5/1/2028	\$125,000	4.870%	\$9,497	\$265,000	\$143,993
11/1/2028		4.870%	\$6,453	\$265,000	
5/1/2029	\$130,000	4.870%	\$6,453	\$135,000	\$142,906
11/1/2029		4.870%	\$3,287	\$135,000	
5/1/2030	\$135,000	4.870%	\$3,287	\$0	\$141,575
Total	\$1,370,000		\$509,889		\$1,879,889

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2015	ADOPTED ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL THRU APR-2017	PROJECTED MAY - SEP-2017	TOTAL PROJECTED FY 2017	ANNUAL BUDGET FY 2018
REVENUES							
Interest - Investments	\$ 63	\$ 230	\$ 60	\$ 194	\$ 194	\$ 388	\$ 60
Special Assmnts- Tax Collector	323,999	323,999	323,999	320,910	3,089	323,999	323,999
Special Assmnts- Discounts	(11,818)	(12,019)	(12,960)	(12,214)	-	(12,214)	(12,960)
TOTAL REVENUES	312,872	312,210	311,099	308,890	3,283	312,173	311,099
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	5,553	5,447	6,480	6,007	-	6,007	6,480
Total Administrative	5,553	5,447	6,480	6,007	-	6,007	6,480
<i>Debt Service</i>							
Principal Debt Retirement	120,000	125,000	130,000		130,000	130,000	135,000
Principal Prepayments	10,000	10,000	10,000		10,000	-	
Interest Expense	179,825	175,420	170,355	85,178	85,178	170,356	164,850
Total Debt Service	309,825	310,420	310,355	85,178	225,178	300,356	299,850
TOTAL EXPENDITURES	315,378	315,867	316,835	91,185	225,178	306,363	306,330
Excess (deficiency) of revenues Over (under) expenditures	(2,506)	(3,657)	(5,736)	217,705	(221,895)	5,810	4,769
OTHER FINANCING SOURCES (USES)							
Balance	-	(3,657)	(5,736)	-	-	-	4,769
TOTAL OTHER SOURCES (USES)	-	(3,657)	(5,736)	-	-	-	4,769
Net change in fund balance	(2,506)	(3,657)	(5,736)	217,705	(221,895)	5,810	4,769
FUND BALANCE, BEGINNING	250,953	248,447	244,790	244,790	-	244,790	250,600
FUND BALANCE, ENDING	\$ 248,447	\$ 244,790	\$ 239,054	\$ 462,495	\$ (221,895)	\$ 250,600	\$ 255,369

**Amortization Schedule
Series 2011 Special Assessment Revenue Refunding Bonds (ex Series 2002)**

Date	Regular Principal	Special call	Interest Rates	Interest Expense	Outstanding Principal	Annual Debt Svc
11/1/2017			3.8% / 5.65%	\$82,425	\$3,110,000	
5/1/2018	\$135,000		4% / 5.65%	\$82,425	\$2,975,000	\$299,850
11/1/2018			4% / 5.65%	\$79,725	\$2,975,000	
5/1/2019	\$140,000		4.25% / 5.65%	\$79,725	\$2,835,000	\$299,450
11/1/2019			4.25% / 5.65%	\$76,750	\$2,835,000	
5/1/2020	\$145,000		4.5% / 5.65%	\$76,750	\$2,690,000	\$298,500
11/1/2020			4.5% / 5.65%	\$73,488	\$2,690,000	
5/1/2021	\$155,000		4.75% / 5.65%	\$73,488	\$2,535,000	\$301,975
11/1/2021			4.75% / 5.65%	\$69,806	\$2,535,000	
5/1/2022	\$160,000		5% / 5.65%	\$69,806	\$2,375,000	\$299,613
11/1/2022			5% / 5.65%	\$65,806	\$2,375,000	
5/1/2023	\$170,000		5.1% / 5.65%	\$65,806	\$2,205,000	\$301,613
11/1/2023			5.1% / 5.65%	\$61,471	\$2,205,000	
5/1/2024	\$180,000		5.15% / 5.65%	\$61,471	\$2,025,000	\$302,943
11/1/2024			5.15% / 5.65%	\$56,836	\$2,025,000	
5/1/2025	\$185,000		5.25% / 5.65%	\$56,836	\$1,840,000	\$298,673
11/1/2025			5.25% / 5.65%	\$51,980	\$1,840,000	
5/1/2026	\$190,000		5.65%	\$51,980	\$1,650,000	\$293,960
11/1/2026			5.65%	\$46,613	\$1,650,000	
5/1/2027	\$200,000		5.65%	\$46,613	\$1,450,000	\$293,225
11/1/2027			5.65%	\$40,963	\$1,450,000	
5/1/2028	\$210,000		5.65%	\$40,963	\$1,240,000	\$291,925
11/1/2028			5.65%	\$35,030	\$1,240,000	
5/1/2029	\$225,000		5.65%	\$35,030	\$1,015,000	\$295,060
11/1/2029			5.65%	\$28,674	\$1,015,000	
5/1/2030	\$235,000		5.65%	\$28,674	\$780,000	\$292,348
11/1/2030			5.65%	\$22,035	\$780,000	
5/1/2031	\$245,000		5.65%	\$22,035	\$535,000	\$289,070
11/1/2031			5.65%	\$15,114	\$535,000	
5/1/2032	\$260,000		5.65%	\$15,114	\$275,000	\$290,228
11/1/2032			5.65%	\$7,769	\$275,000	
5/1/2033	\$275,000		5.65%	\$7,769	\$0	\$290,538
Total	\$3,110,000	\$20,000		\$1,628,968		\$4,738,968

Budget Narrative
Fiscal Year 2018

Revenue

Interest-Investments

The District earns interest income on their trust accounts with US Bank

Special Assessment-Tax Collector

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

Special Assessment-Discounts

Per Section 197.3632 and Section 197.162 of the Florida Statutes, discounts are allowed for early payment of assessments collected by the Tax Collector and only when the Tax Collector is using the uniform methodology. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

Expenditures

Administrative

Misc-Assessment Collection Costs

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

Debt Service

Principal Debt Retirement

The District pays regular principal payments annually in order to pay down/retire the debt on May 1.

Interest Expense

The District pays interest expense on the debt on May 1 and November 1 of each year.

Lexington Oaks

Community Development District

Supporting Budget Schedules

Fiscal Year 2018

2017 - 2018 Non-Ad Valorem Assessment Summary

GENERAL FUND

DESCRIPTION	% ALLOCATION	UNITS/ ACRES	GROSS ASSESSMENT	GROSS ASSESS PER UNIT/ACRE
SF 44 foot	12.11%	257	\$ 158,841.85	\$ 618.06
SF 50 foot	35.76%	668	\$ 469,140.58	\$ 702.31
SF 70 foot	34.14%	414	\$ 447,892.56	\$ 1,081.87
SF 80 foot	16.75%	170	\$ 219,735.55	\$ 1,292.56
Day Care	0.35%	1	\$ 4,591.11	\$ 4,591.11
Golf Course	0.88%	1	\$ 11,543.36	\$ 11,543.36
100.00%		1,511	\$ 1,311,745	

DESCRIPTION	% ALLOCATION	UNITS/ ACRES	FISCAL YEAR 2017	FISCAL YEAR 2018	INCREASE (DECREASE) FY17 / FY 18
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GROSS ASSESSMENTS

GENERAL FUND		1511	\$ 1,249,250	\$ 1,311,745	5.00%
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ASSESSMENTS PER UNIT

SF 44 foot	12.11%		\$ 588.62	\$ 618.06	5.00%
SF 50 foot	35.76%		\$ 668.85	\$ 702.31	5.00%
SF 70 foot	34.14%		\$ 1,030.32	\$ 1,081.87	5.00%
SF 80 foot	16.75%		\$ 1,230.98	\$ 1,292.56	5.00%
Day Care	0.35%		\$ 4,372.38	\$ 4,591.11	5.00%
Golf Course	0.88%		\$ 10,993.40	\$ 11,543.36	5.00%
100.00%					

2017 - 2018 Non-Ad Valorem Assessment Summary

VILLAGE RESERVES

DESCRIPTION	% ALLOCATION	UNITS/ ACRES	GROSS ASSESSMENT	GROSS ASSESS PER UNIT/ACRE
HAWTHORNE		54	\$ 10,673.00	\$ 197.65
PREAKNESS		113	\$ 14,410.00	\$ 127.52
		167	\$ 25,083	

DESCRIPTION	UNITS/ ACRES	FISCAL YEAR 2017	FISCAL YEAR 2018	INCREASE (- DECREASE) FY17 / FY 18
HAWTHORNE	54	\$ 10,673.00	\$ 10,673.00	0.00%
PREAKNESS	113	\$ 14,410.00	\$ 14,410.00	0.00%

GROSS ASSESSMENTS

HAWTHORNE	54	\$ 10,673.00	\$ 10,673.00	0.00%
PREAKNESS	113	\$ 14,410.00	\$ 14,410.00	0.00%

ASSESSMENTS PER UNIT

HAWTHORNE	\$ 197.65	\$ 197.65	0.00%
PREAKNESS	\$ 127.52	\$ 127.52	0.00%

2017 - 2018 Non-Ad Valorem Assessment Summary

			FY 2018
Single Family	98.77%		\$ 1,295,610.54
Day Care	0.35%		\$ 4,591.11
Golf Course	0.88%		\$ 11,543.36
Total	100.00%		\$ 1,311,745

Allocation per Methodology	GF Units	GF Total	Vill Res Total	2008-1 Units	2008-1 Total	2008-2 Units	2008-2 Total	2011 Units	2011 Total
12.26%	257	\$ 158,841.85	\$ -	127	\$ 43,105.07	130	\$ 39,713.70	0	\$ -
36.21%	668	\$ 469,140.58	\$ -	244	\$ 100,018.04	115	\$ 42,478.70	308	\$ 135,941.14
34.57%	414	\$ 447,892.56	\$ -	78	\$ 45,977.88	65	\$ 34,463.00	270	\$ 169,495.61
16.96%	170	\$ 219,735.55	\$ 25,083.00	76	\$ 50,343.92	67	\$ 39,952.10	26	\$ 18,562.05
	1	\$ 4,591.11	\$ -	1	\$ 2,534.09	0	\$ -	0	\$ -
	1	\$ 11,543.36	\$ -	1	\$ 6,333.99	0	\$ -	0	\$ -
100.00%	1511	\$ 1,311,745	\$ 25,083	527	\$ 248,313	377	\$ 156,608	604	\$ 323,999

Budget		1,311,745	25,083		248,313		156,608		323,999
Variance		-	-		-		-		-

Per Unit Assessments FY 2018									
Product Type	Total Units	General Fund O & M	Village Reserve	2008-1 Debt Service	2008-2 Debt Service	2011 Debt Service	Total		
							2008-1	2008-2	2011
SF 44 foot	257	\$ 618.06	\$ -	\$ 339.41	\$ 305.49	n/a	\$ 957.47	\$ 923.55	n/a
SF 50 foot	668	\$ 702.31	\$ -	\$ 409.91	\$ 369.38	\$ 441.37	\$ 1,112.22	\$ 1,071.69	\$ 1,143.67
SF 70 foot	414	\$ 1,081.87	\$ -	\$ 589.46	\$ 530.20	\$ 627.76	\$ 1,671.33	\$ 1,612.07	\$ 1,709.63
SF 80 foot	3	\$ 1,292.56	\$ -	\$ 662.42	\$ 596.30	\$ 713.92	\$ 1,954.98	\$ 1,888.86	\$ 2,006.49
SF 80 foot-H	54	\$ 1,292.56	\$ 197.65	\$ 662.42	\$ 596.30	\$ 713.92	\$ 2,152.63	\$ 2,086.51	\$ 2,204.14
SF 80 foot-P	113	\$ 1,292.56	\$ 127.52	\$ 662.42	\$ 596.30	\$ 713.92	\$ 2,082.50	\$ 2,016.38	\$ 2,134.01
Day Care	1	\$ 4,591.11	\$ -	\$ 2,534.09	n/a	n/a	\$ 7,125.20	n/a	n/a
Golf Course	1	\$ 11,543.36	\$ -	\$ 6,333.99	n/a	n/a	\$ 17,877.35	n/a	n/a
	1,511								