

RESOLUTION 2024-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CORY LAKES COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager submitted, prior to June 15th, to the Board of Supervisors (“**Board**”) of the Cory Lakes Community Development District (“**District**”) a proposed budget for the next ensuing budget year (“**Proposed Budget**”), along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes;

WHEREAS, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District at least 60 days prior to the adoption of the Proposed Budget pursuant to the provisions of Section 190.008(2)(b), Florida Statutes;

WHEREAS, the Board held a duly noticed public hearing pursuant to Section 190.008(2)(a), Florida Statutes;

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least 2 days before the public hearing pursuant to Section 189.016(4), Florida Statutes;

WHEREAS, the Board is required to adopt a resolution approving a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the Proposed Budget projects the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Budget

- a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s records office, and hereby approves certain amendments thereto, as shown below.
- b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2023-2024 and/or revised projections for fiscal year 2024-2025.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s records office and identified as “The Budget for the Cory

Lakes Community Development District for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025.”

- d. The final adopted budget shall be posted by the District Manager on the District’s website within 30 days after adoption pursuant to Section 189.016(4), Florida Statutes.

Section 2. Appropriations. There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2024, and ending September 30, 2025, the sum of \$ _____, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

Total General Fund	\$ _____
Total Reserve Fund [if Applicable]	\$ _____
Total Debt Service Funds	\$ _____
Total All Funds*	\$ _____

*Not inclusive of any collection costs or early payment discounts.

Section 3. Budget Amendments. Pursuant to Section 189.016(6), Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and making the corresponding change to appropriations or the unappropriated balance.

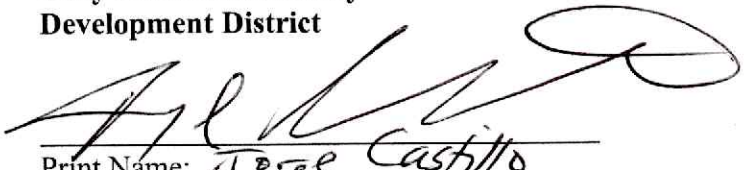
The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section and Section 189.016, Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraph c. above are posted on the District’s website within 5 days after adoption pursuant to Section 189.016(7), Florida Statutes.

Section 4. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on August 15, 2024.

Attested By:

**Cory Lakes Community
Development District**



Print Name: Jerry B. Kanwisher

Print Name: Jorge Castillo

Secretary / Assistant Secretary

Chair / Vice Chair of the Board of Supervisors

Exhibit A: FY 2024-2025 Adopted Budget

CORY LAKES CDD
ADOPTED FY 2025 GENERAL FUND BUDGET

		FY 2021 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROPOSED	VARIANCE 2024 TO 2025
REVENUE						
A	ASSESSMENTS LEVY: ALL RESIDENTS	\$ 1,992,645	\$ 2,405,551	\$ 2,579,152	\$ 2,582,867	-
B	ASSESSMENTS LEVY: CACHET		2,591	2,713	2,550	-
C	ALLOWABLE DISCOUNTS (4%)		-	(103,275)	-	-
D	ASSESSMENTS LEVY - NET	1,992,645	2,408,142	2,478,590	2,585,417	106,827
E	INTEREST AND MISCELLANEOUS	283,204	44,438	43,712	30,000	(13,712)
F	TRANSFER FROM WEIR PROJECT BANK ACCOUNT		-	28,556	400,000	371,444
G	TOTAL REVENUE	2,275,849	2,452,580	2,550,858	3,015,417	464,559
1 EXPENDITURES						
2 ADMINISTRATIVE EXPENSES						
3	SUPERVISORS FEES	12,200	11,554	12,000	12,000	-
4	PAYROLL SERVICE FEE	793	806	600	600	-
5	PAYROLL TAXES	933	689	1,225	1,225	-
6	DISTRICT MANAGEMENT	55,000	59,449	70,000	70,000	-
7	ASSESSMENT ROLL PREPARATION	5,000	4,583	-	-	-
8	BOND AMORTIZATION SCHEDULE FEE	-	-	-	-	-
9	DISSEMINATION SERVICES (DISCLOSURE REPORT)	3,000	-	-	-	-
10	TRUSTEES FEES	7,112	7,704	7,750	3,558	(4,192)
11	AUDITING SERVICES	6,400	6,400	6,400	4,750	(1,650)
12	ARBITRAGE REBATE CALCULATION	-	-	2,500	2,500	-
13	LEGAL SERVICES - GENERAL	6,643	13,856	15,000	15,000	-
14	DISTRICT ENGINEER	4,505	12,503	15,000	15,000	-
15	INSURANCE - GENERAL LIABILITY & PUBLIC OFFICIALS	33,153	39,057	40,500	68,188	27,688
16	INSURANCE - WORKERS COMPENSATION	3,792	4,026	5,500	5,500	-
17	LEGAL ADVERTISING	6,051	3,921	1,500	1,500	-
18	BANK FEES	-	1,804	1,500	1,500	-
19	CREDIT CARD DISCOUNT	195	424	200	200	-
20	DUES & LICENSES	175	175	175	175	-
21	POSTAGE	1,313	2,873	2,000	2,000	-
22	OFFICE SUPPLIES	631	2,362	-	-	-

CORY LAKES CDD
ADOPTED FY 2025 GENERAL FUND BUDGET

	FY 2021 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROPOSED	VARIANCE 2024 TO 2025
23 TAX COLLECTOR - (Amounts are based on fees charged by County)	39,852	47,746	103,275	-	(103,275)
24 CONTINGENCIES	1,844	5,964	2,000	2,000	-
25 COI	-	-	-	-	-
26 TOTAL ADMINISTRATIVE EXPENDITURES	188,592	225,896	287,125	205,696	(81,429)
27					
28 UTILITIES:					
29 COMMUNICATION	32,482	39,909	33,896	35,748	1,852
30 WEBSITE	1,056	557	705	705	-
31 ADA WEBSITE COMPLIANCE	-	210	210	210	-
32 STREETLIGHTS	168,061	241,863	241,863	251,520	9,657
33 ELECTRICITY	63,288	82,593	82,593	95,280	12,687
34 PROPANE	-	-	400	400	-
35 WATER, SEWER & IRRIGATION	26,553	24,975	24,975	24,975	-
36 SOLID WASTE REMOVAL	7,656	9,439	9,439	9,439	-
37 SEWER LIFT STATION	20,497	5,032	5,032	5,000	(32)
38 TOTAL UTILITIES	319,593	404,578	399,113	423,277	24,164
39					
40 SECURITY OPERATIONS					
41 SECURITY STAFFING CONTRACT SERVICES	302,398	429,911	438,777	411,840	(26,937)
42 SUMMER TIME POOL GUARD	-	-	-	24,480	24,480
43 CONTRACTUAL VIRTUAL GUARD	88,908	55,768	59,000	66,912	7,912
44 OFF DUTY POLICING	14,686	12,050	16,000	16,000	-
45 TOTAL SECURITY OPERATIONS	405,992	497,729	513,777	519,232	5,455

CORY LAKES CDD
ADOPTED FY 2025 GENERAL FUND BUDGET

	FY 2021 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROPOSED	VARIANCE 2024 TO 2025
46 FIELD OFFICE ADMINISTRATION					
47 FIELD MANAGER	63,365	65,768	67,295	79,000	11,705
48 ASSISTANT FIELD MANAGER	6,847	-	6,515	18,500	11,985
49 OFFICE ADMINISTRATOR	48,044	54,234	62,595	68,237	5,642
50 PAYROLL TAXES	11,569	14,170	15,000	15,000	-
51 SEASONAL DECORATIONS	40,500	58,950	60,000	60,000	-
52 BEACH CLUB OFFICE EQUIPMENT	2,845	5,503	4,500	4,500	-
53 BEACH CLUB OFFICE SUPPLIES	5,178	4,250	4,500	4,500	-
54 BEACH CLUB GYM SUPPLIES	20,495	4,911	18,100	19,000	900
55 GUARD OFFICE EQUIPMENT	-	-	1,000	1,000	-
56 GUARD OFFICE SUPPLIES	467	244	1,500	1,500	-
57 COMMUNITY EVENT SUPPLIES	10,623	13,658	14,272	18,000	3,728
58 POOL & BEACH CLUB ATTENDANTS	35,049	23,785	26,000	26,000	-
59 MISCELLANEOUS FIELD EXPENSE - Furniture & Court Resurface	-	9,450	7,340	125,000	117,660
60 WEIR PROJECT	-	-	-	350,000	350,000
61 TOTAL FIELD OFFICE ADMINISTRATION	244,982	254,923	288,617	790,237	501,620
62 PROPERTY MAINTENANCE					
63 LANDSCAPE MAINTENANCE					
64 LANDSCAPING	462,585	490,148	343,885	348,000	4,115
65 MULCH	-	-	50,000	50,000	-
66 LANDSCAPE REVIEW CONTRACT	-	2,000	3,000	-	(3,000)
67 BEACH SAND	-	-	6,000	6,000	-
68 ANNUALS & SEASONAL PLANT INSTALLATION	2,416	4,000	7,500	7,500	-
69 PLANT REPLACEMENT	38,313	21,127	15,000	25,000	10,000
70 SOD REPLACEMENT	3,387		5,000	5,000	-
71 WELL MAINTENANCE - IRRIGATION	614	5,659	3,000	3,000	-
72 IRRIGATION - MAINTENANCE	7,074	20,311	7,500	7,500	-
73 TREE REMOVAL, REPLACEMENT & MAINTENANCE	14,613	47,543	20,000	24,000	4,000
74 LAKE & POND MAINTENANCE	45,750	49,291	55,640	57,600	1,960
75 TOTAL LANDSCAPE MAINTENANCE	574,752	640,079	516,525	533,600	17,075

CORY LAKES CDD
ADOPTED FY 2025 GENERAL FUND BUDGET

	FY 2021 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROPOSED	VARIANCE 2024 TO 2025
76					
77 FACILITIES MAINTENANCE					
78 OUTSIDE FACILITIES MAINTENANCE	20,887	117,489	49,815	50,000	185
79 CAPITAL REINVESTMENT NOTE 2022 REPAYMENT	-	160,941	154,000	152,000	(2,000)
80 CAR & CART REPAIRS AND MAINTENANCE	9,036	10,385	6,000	9,000	3,000
81 RENTALS & LEASES	13,411	23,223	9,200	10,740	1,540
82 CLEANING	15,062	18,590	20,000	27,560	7,560
83 PEST CONTROL	1,529	2,000	1,800	1,950	150
84 SECURITY GATE MAINTENANCE & REPAIR	11,376	7,746	5,000	5,000	-
85 SECURITY GATE MAINTENANCE & REPAIR - CACHET	1,621	5,319	2,500	2,550	50
86 MONUMENTS AND SIGNS	3,016	585	5,000	4,000	(1,000)
87 FOUNTAINS	810	400	7,000	5,000	(2,000)
88 STORM WATER DRAINAGE	16,391	22,950	35,000	30,000	(5,000)
89 RECREATIONAL EQUIPMENT MAINTENANCE & REPAIR	30,868	22,833	15,000	15,000	-
90 BUILDING EQUIPMENT MAINTENANCE & REPAIR	8,178	8,728	15,000	10,000	(5,000)
91 PRESSURE WASHING	685	1,500	7,500	7,500	-
92 PAVER, STREETS AND SIDEWALKS REPAIRS, CLEANING	86,247	34,810	55,000	125,000	70,000
93 TOTAL FACILITIES MAINTENANCE	219,117	437,499	387,815	455,300	67,485

CORY LAKES CDD
ADOPTED FY 2025 GENERAL FUND BUDGET

	FY 2021 ACTUAL	FY 2023 ACTUAL	FY 2024 AMENDED	FY 2025 PROPOSED	VARIANCE 2024 TO 2025
94					
95	FACILITIES MAINTENANCE (POOL)				
96	21,417	22,968	21,000	25,500	4,500
97	2,386	1,584	7,000	7,000	-
98	11,955	2,254	8,000	5,000	(3,000)
99	275	275	575	575	-
100	36,033	27,081	36,575	38,075	1,500
101					
102	1,989,061	2,487,785	2,429,547	2,965,417	535,870
103					
104	OTHER FINANCING SOURCES/USES				
105	3,538	-	53,784	-	(53,784)
106			67,527	-	(67,527)
107	6,538	-	-	50,000	50,000
108	3,538	-	121,311	50,000	(71,311)
109					
110	1,992,599	2,487,785	2,550,858	3,015,417	464,559
111					
112	290,326	(35,205)	-	-	-
113	252,368	919,325	884,120	1,005,431	121,311
114			121,311	-	(121,311)
				(400,000)	
115	542,694	884,120	1,005,431	605,431	-
116					
117	-				
118	106,368	52,130	23,154	31,335	-
119	-	482,069	569,246	435,903	-
120		295,000	400,000	-	-
121	436,326	54,921	13,031	138,193	-
	\$ 542,694	\$ 884,120	\$ 1,005,431	\$ 605,431	\$ -

**CORY LAKES COMMUNITY DEVELOPMENT DISTRICT
STATEMENT 2
GENERAL FUND (OPERATIONS & MAINTENANCE & CACHET ISLES)
FY 2024-2025 ASSESSMENT ALLOCATION**

1. GF Budget & Total Assessment

Total O&M Expenditures - Less Interest & Miscellaneous, Fund Transfer, and Cachet Isles		\$ 2,582,867.00	from STMT 1
Plus: Early Payment Discount (4%)		\$ 109,909.23	
Plus: County Collection Fees (2%)		\$ 54,954.62	
Total Assessment, gross		\$ 2,747,730.85	[B]

Total Cachet		\$ 2,550.21	
Plus: Early Payment Discount (4%)		\$ 108.52	
Plus: County Collection Fees (2%)		\$ 54.26	
Total Cachet Isle, gross		\$ 2,712.99	[E]

2. GF Assessment per Unit

Total O&M Assessment, gross	\$ 2,747,730.85	[B]
Total O&M ERU Count	961	[A]
O&M Assessment per O&M ERU, gross	\$ 2,859.24	[B] / [A]

Total Cachet Isles, gross	\$ 2,712.99	[E]
Total Cachet Isles ERU Count	56.20	[D]
Cachet Isles per Unit, gross	\$ 48.27	[E] / [D]

3. GF Assessment Allocation 2025

ERU ASSMNT TYPE	Number of Units	O&M ERU	C.I. ERU	O&M Assmt per Unit, gross	Cachet Isles, gross	Total GF Assmt, gross
1 O&M 0 C.I.	904	904	-	\$2,859.24	\$0.00	\$2,859.24
1 O&M 1 C.I.	13	13	13.00	\$2,859.24	\$48.27	\$2,907.52
1 O&M 1.2 C.I.	36	36	43.20	\$2,859.24	\$57.93	\$2,917.17
2 O&M 0 C.I.	4	8	-	\$5,718.48	\$0.00	\$5,718.48
TOTAL	957	961	56.20			

*C.I. - Cachet Isles

4. Change in GF Assessments, FY 2024 vs FY 2025

ERU ASSMNT TYPE	FY24 O&M per Unit, gross	FY25 O&M per Unit, gross	\$ Change	% Change	Mo Change
1 O&M 0 C.I.	\$2,683.82	\$2,859.24	\$175.42	6.54%	14.62
1 O&M 1 C.I.	\$2,683.82	\$2,859.24	\$175.42	6.54%	14.62
1 O&M 1.2 C.I.	\$2,683.82	\$2,859.24	\$175.42	6.54%	14.62
2 O&M 0 C.I.	\$5,367.65	\$5,718.48	\$350.83	6.54%	29.24

**CORY LAKES COMMUNITY DEVELOPMENT DISTRICT
STATEMENT 3
SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2013
DEBT SERVICE REQUIREMENT**

	TOTAL
REVENUE	
Special Assmnts - On Roll (Gross)	106,176.87
Special Assmnts - Discounts 4%	(4,247.07)
TOTAL REVENUE	101,929.80
EXPENDITURES	
ADMINISTRATIVE	
Assessmnt Collection Fee 2%	2,123.54
DEBT SERVICE	
Principal	
11/1/2025	30,000.00
Interest	
5/1/2025	31,587.50
11/1/2025	31,587.50
TOTAL EXPENDITURES	95,298.54
REVENUE OVER / (UNDER) EXPENDITURES	6,631.26

STATEMENT 4 - CONTRACT SUMMARY		
FINANCIAL STATEMENT CATEGORY	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
1 ADMINISTRATIVE EXPENSES		
2 SUPERVISORS FEES	12,000	Chapter 190 of the Florida Statutes sets pay at \$200 per Supervisor for each meeting of the Board of Supervisors, not to exceed \$4,800 per Supervisor for each fiscal year. Estimated 5 Supervisors to be in attendance for 12 meetings.
3 PAYROLL SERVICE FEE	600	Payroll for District employees is provided by ADP Corporation
4 PAYROLL TAXES	1,225	FICA - tax is currently 7.65% of Payroll.
5 DISTRICT MANAGEMENT	70,000	BREEZE specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bonds and operate & maintain the assets of the community.
6 ASSESSMENT ROLL PREPARATION	-	Services for preparing, maintaining and transmitting the annual lien roll with the annual special assessment amounts for the operating, maintenance and capital assessments. This was titled "financial consulting services" in the previous fiscal year.
7 BOND AMORTIZATION SCHEDULE FEE	-	
8 DISSEMINATION SERVICES (DISCLOSURE REPORT)	-	The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities & Exchange Act of 1934.
9 TRUSTEES FEES	3,558	Annual fees paid to U.S. Bank for acting as trustee, paying agent and registrar.
10 AUDITING SERVICES	4,750	The District is required to undertake an independent examination of its books, records and accounting procedures each year. The District has engaged Grau and Associates, Inc. to provide this service.
11 ARBITRAGE REBATE CALCULATION	2,500	To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.
12 LEGAL SERVICES - GENERAL	15,000	Straley, Robin, P.A., provides on-going general counsel and legal representation. Attorneys attend the noticed Board meetings in order to anticipate and deal with possible legal issues as they may arise and to respond to questions. In this capacity, as local government lawyers, realize that this type of local government is very limited in its scope - providing infrastructure and service to development.
13 DISTRICT ENGINEER	15,000	Stantec, Inc. provides an array of engineering, consulting, and construction services to the District, assisting it in crafting solutions with sustainability for the long-term interests of the community, while recognizing the needs of the government, environment and maintenance of the community's facilities.
14 INSURANCE - GENERAL LIABILITY & PUBLIC OFFICIALS	68,188	The District carries public officials and general liability insurance with a limit of liability set at \$1,000,000 for general liability (\$2,000,000 general aggregate) and \$1,000,000 for public officials liability.
15 INSURANCE - WORKERS COMPENSATION	5,500	The District's worker's compensation for the District employees.
16 LEGAL ADVERTISING	1,500	The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.
17 BANK FEES	1,500	Bank charges incurred during the year.
18 CREDIT CARD DISCOUNT	200	
19 DUES & LICENSES	175	Annual fee paid to the Florida Department of Economic Opportunity.
20 POSTAGE	2,000	For mailing out agenda packages and debt service payments.
21 OFFICE SUPPLIES	-	
22 TAX COLLECTOR	103,275	The tax collector's fee is 2% of assessments collected.
23 CONTINGENCIES	2,000	Automated AP routing and miscellaneous items.
24 COI	-	
25 TOTAL ADMINISTRATIVE EXPENDITURES	308,971	
26		

	FINANCIAL STATEMENT CATEGORY	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
27	UTILITIES:		
28	COMMUNICATION	35,748	Intended to provide for the cost of communications related provider for phone, cable, internet etc at the Beach Club and gatehouses. The current vendors include Charter/Spectrum which approximates \$910 monthly. CIO Technologies
29	WEBSITE	705	Intended to cover the cost associated with annual registration and maintenance of the District's website.
30	ADA WEBSITE COMPLIANCE	210	
31	STREETLIGHTS	251,520	Intended to cover the cost paid to TECO for the District's streetlight maintenance and power. Average monthly bill is \$20,960
32	ELECTRICITY	95,280	Intended to cover the cost for electricity at all the District's facilities. Average monthly bill is \$7,940
33	PROPANE	400	Intended to cover the cost of propane for the District's facilities.
34	WATER, SEWER & IRRIGATION	24,975	Intended to cover the cost of water and sewer services provided to the District's facilities.
35	SOLID WASTE REMOVAL	9,439	Intended to cover the cost of the dumpster at the Beach Club and the port-o-let provided for the landscape maintenance contractor.
36	SEWER LIFT STATION	5,000	Intended to cover the cost of operating and maintaining the District's lift station.
37	TOTAL UTILITIES	423,277	
38			
39	SECURITY OPERATIONS		
40	SECURITY STAFFING CONTRACT SERVICES	411,840	The District contracts with JCS services required for guardhouse and roving patrol services.
	SUMMER TIME POOL GUARD	24,480	To allow for pool guard services from May 1 thru September 31 7 days per week
41	CONTRACTUAL VIRTUAL GUARD	66,912	Covers virtual guard services at guardhouses, beach club and pool. Includes an additional amount of \$352 monthly for infrastructure improvements
42	OFF DUTY POLICING	16,000	Covers the costs of engaging off duty Police for periodic traffic law enforcement within the community.
	SECURITY CONTINGENCY	26,937	
43	TOTAL SECURITY OPERATIONS	546,169	
44			
45	FIELD OFFICE ADMINISTRATION		
46	FIELD MANAGER	79,000	The District directly employs an on-site Field Manager who oversees and directs contract service providers, operates and maintains various District facilities and attends District Board and certain committee meetings providing updates, reports and recommendations. Individual also receives a monthly health insurance stipend of \$400.
47	ASSISTANT FIELD MANAGER	18,500	
48	OFFICE ADMINISTRATOR	68,237	and administers the use of the Beach Club facilities, interacts with residents and visitors regarding concerns and inquiries, oversees and coordinates various resident communication venues, receives, reviews and coordinates approval of invoices weekly with Management company and attends District Board and certain committee meetings providing updates, reports and recommendations. Amount reflected considers a 3% increase plus the \$500 per month health stipend
49	PAYROLL TAXES	15,000	Intended to provide for the cost of payroll taxes associated with the onsite employee payroll.
50	SEASONAL DECORATIONS	60,000	Intended to provide for the supply and install of seasonal decorations at the District Facilities.
51	BEACH CLUB OFFICE EQUIPMENT	4,500	Intended to provide for the purchase and/or leasing of miscellaneous office equipment.
52	BEACH CLUB OFFICE SUPPLIES	4,500	Intended to provide for miscellaneous office supplies.
53	BEACH CLUB GYM SUPPLIES	19,000	Intended to provide for lease and maintenance of certain equipment as well as miscellaneous supplies.

	FINANCIAL STATEMENT CATEGORY	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
54	GUARD OFFICE EQUIPMENT	1,000	Intended to provide for the purchase and/or leasing of miscellaneous office equipment.
55	GUARD OFFICE SUPPLIES	1,500	Intended to provide for miscellaneous office supplies.
56	COMMUNITY EVENT SUPPLIES	18,000	Intended to provide for the cost of supplies associated with periodic special events.
57	POOL & BEACH CLUB ATTENDANTS	26,000	Intended to provide for the costs of part time employees to provide various services around the pool.
58	MISCELLANEOUS FIELD EXPENSE - Furniture & Court Resurface	125,000	\$400,000 for the Wier project, \$100,000 for furniture and flooring , \$25,000 for court resurface
59	WEIR PROJECT	350,000	amounts for the weir project which will be finalized in early 2025 fiscal year
60	TOTAL FIELD OFFICE ADMINISTRATION	790,237	
61			
62	PROPERTY MAINTENANCE		
63	LANDSCAPE MAINTENANCE		
64	LANDSCAPING	348,000	The District contracts with a qualified and licensed contractor to provided landscape maintenance services within the District common areas and rights of way.
65	MULCH	50,000	
66	BEACH SAND	6,000	Intended to provide for the periodic replenishment of sand at the Beach Club beach.
67	ANNUALS & SEASONAL PLANT INSTALLATION	7,500	Intended to provide for the seasonal installation of annual flowers at high focal point locations within the District's common areas and right of ways.
68	PLANT REPLACEMENT	25,000	Intended to provide for the replacement of dead or deteriorated plants within the District's common areas and right of ways that are not the result of the maintenance contractor's negligence.
69	SOD REPLACEMENT	5,000	Intended to provide for the replacement of dead or deteriorated sod within the District's common areas and right of ways that is not the result of the maintenance contractor's negligence.
70	WELL MAINTENANCE - IRRIGATION	3,000	Intended to provide for the costs of repairs, maintenance and periodic replacements of well pumps, motors and controls.
71	IRRIGATION - MAINTENANCE	7,500	Intended to provide for the costs of repairs and maintenance to the sprinkler systems within the District's common areas and right of ways that are not as a part of the landscape maintenance contract.
72	TREE REMOVAL, REPLACEMENT & MAINTENANCE	24,000	Intended to provide for the costs of removing and/or replacing tree and maintenance within the District's common areas and right of ways.
73	LAKE & POND MAINTENANCE	57,600	The District contracts with a qualified and licensed contractor for the maintenance of algae, submersed vegetation, and nuisance bank grasses that if not properly maintained could otherwise impede the lake systems ability to properly receive, pre-treat and convey storm water as designed.
74	TOTAL LANDSCAPE MAINTENANCE	533,600	
75			
76	FACILITIES MAINTENANCE		
77	OUTSIDE FACILITIES MAINTENANCE	50,000	Intended to provide for the costs of small equipment and supplies necessary in the day to day maintenance of various District facilities.
78	CAPITAL REINVESTMENT NOTE 2022 REPAYMENT	152,000	Semi annual payments are due 11.01 and 05.01. Debt Service for FY 2025 11.01.24 payment = \$5,370 and 05.01.2025 payment = \$146,000
79	CAR & CART REPAIRS AND MAINTENANCE	9,000	Intended to provide for the routine repairs and maintenance associated with the Patrol vehicle and maintenance cart.
80	RENTALS & LEASES	10,740	Intended to cover the cost of a lease/purchase of 1-half ton pickup and 2-utility carts for a 4 year term and replacement of roving patrol occurred in 2022. Payments are \$895 monthly
81	CLEANING	27,560	Intended to provide for the routine cleaning of the gatehouses and Beach Club. Contract provides for 5 day service from May - August at \$2,215 and then no service at \$1,275 for Sept - April. Additional amounts for the cleaning of the windows inside and
82	PEST CONTROL	1,950	Intended to provide for the periodic treatment for pests at the Beach Club and Gatehouses.
83	SECURITY GATE MAINTENANCE & REPAIR	5,000	Intended to provide for the costs of repairs and maintenance to the gatehouses.
84	SECURITY GATE MAINTENANCE & REPAIR - CACHET	2,500	Intended to provide for the costs of repairs and maintenance to the gate and associated equipment specific to the entrance to Catchet Isle. (paid solely by the residents of Catchet Isles).

	FINANCIAL STATEMENT CATEGORY	AMOUNT OF	COMMENTS/SCOPE OF SERVICE
85	MONUMENTS AND SIGNS	4,000	Intended to provide for the repairs and maintenance of the entry monuments and roadway signage.
86	FOUNTAINS	5,000	Intended to provide for the repairs and maintenance of the District's fountains. Suncoast pools balances fountains at \$200 per month. An additional \$2,600 for any mic lated repairs
87	STORM WATER DRAINAGE	30,000	Intended to provide for the periodic inspection and cleaning of the District's roadway drainage inlets and lake interconnecting pipes.
88	RECREATIONAL EQUIPMENT MAINTENANCE & REPAIR	15,000	Intended to provide for repair and maintenance of the Districts recreational equipment at the Beach Club and Tennis Courts.
89	BUILDING EQUIPMENT MAINTENANCE & REPAIR	10,000	Intended to provide for repair and maintenance of the Beach Club building and associated systems.
90	PRESSURE WASHING	7,500	Intended to provide for the periodic pressure washing of the District's facilities.
91	PAVER, STREETS AND SIDEWALKS REPAIRS, CLEANING	125,000	Intended to provide for periodic repair, maintenance and pressure washing of the Districts roadways, sidewalks, gutters and parking lots.
92	TOTAL FACILITIES MAINTENANCE	455,250	
93			
94	FACILITIES MAINTENANCE (POOL)		
95	POOL MAINTENANCE	25,500	Intended to cover the cost associated with routine cleaning, water testing and water chemistry services at the District's pool. Suncoast pool approximates \$2,125 per month
96	POOL REPAIRS	7,000	Intended to provide for repairs and maintenance to the District's pool pumps, motors and controls system.
97	POOL HEATER UTILITIES	5,000	Intended to provide for the seasonal utility costs associated with operating the heaters at the District's pool.
98	POOL PERMIT	575	Intended to cover the cost of renewing the Health Department permit associated with operating the District's pool.
99	CONTINGENCY FOR EOY	50,000	Contingency
100	TOTAL FACILITIES MAINTENANCE (POOL)	88,075	
101			
102	TOTAL EXPENDITURES	3,145,579	