

**WESTCHASE**  
Community Development District

***Annual Operating Budget***  
Fiscal Year 2023

Version 5 - Final Budget  
(Adopted 8/2/22)

Prepared by:



**Table of Contents****General Fund Budget**

General Fund 001	Pages 1 - 3
Allocation of Reserves - Exhibit "A"	Page 4
Narrative - Administrative and Maintenance	Pages 5 - 10
General Fund 002 Harbor Links	Page 11
Allocation of Reserves - Exhibit "B"	Page 12
General Fund 003 The Enclave	Page 13
Allocation of Reserves - Exhibit "C"	Page 14
General Fund 004 Saville Row	Page 15
Allocation of Reserves - Exhibit "D"	Page 16
General Fund 005 Commercial Road	Page 17
Allocation of Reserves - Exhibit "E"	Page 18
General Fund 102 The Greens	Page 19
Allocation of Reserves - Exhibit "F"	Page 20
General Fund 103 Stonebridge	Page 21
Allocation of Reserves - Exhibit "G"	Page 22
General Fund 104 West Park Village (323,4,5A,6)	Page 23
Allocation of Reserves - Exhibit "H"	Page 24
General Fund 105 West Park Village (324 - C5)	Page 25
Allocation of Reserves - Exhibit "I"	Page 26
General Fund 106 Vineyards	Page 27
Allocation of Reserves - Exhibit "J"	Page 28

**Other Supporting Documents**

Assessments Schedule	Pages 29-34
----------------------	-------------

---

**Westchase**

Community Development District

**Operating Budget**

Fiscal Year 2023

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2020	FY 2021	BUDGET	THRU	JULY -	PROJECTED	BUDGET
			FY 2022	JUNE-2022	SEP-2022	FY 2022	FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 25,524	\$ 9,391	\$ 11,000	\$ 2,888	\$ 963	\$ 3,851	\$ 6,000
Interest - Tax Collector	808	93	-	23	-	23	-
Special Assmnts- Tax Collector	2,708,385	2,617,206	2,695,264	2,695,264	-	2,695,264	2,711,480
Special Assmnts- Delinquents	486	-	-	-	-	-	-
Special Assmnts- Discounts	(99,386)	(97,599)	(107,811)	(100,244)	-	(100,244)	(108,459)
Other Miscellaneous Revenues	9,524	3,920	-	4,111	-	4,111	-
Pavilion Rental	6,759	5,454	4,000	10,417	-	10,417	4,000
<b>TOTAL REVENUES</b>	<b>2,652,100</b>	<b>2,538,465</b>	<b>2,602,453</b>	<b>2,612,459</b>	<b>963</b>	<b>2,613,422</b>	<b>2,613,021</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
P/R-Board of Supervisors	12,000	12,200	19,000	13,000	3,000	16,000	19,000
FICA Taxes	918	1,056	1,454	995	230	1,225	1,454
ProfServ-Dissemination Agent	2,000	2,000	-	-	-	-	-
ProfServ-Engineering	66,475	68,687	53,500	71,138	35,569	106,707	53,500
ProfServ-Legal Services	107,662	127,255	105,000	54,997	27,499	82,496	105,000
ProfServ-Mgmt Consulting Serv	113,349	116,858	120,130	90,097	30,034	120,130	123,734
ProfServ-Recording Secretary	8,533	7,836	11,000	7,489	2,496	9,985	11,000
Auditing Services	7,500	7,500	7,500	7,700	-	7,700	7,700
Postage and Freight	1,131	1,271	1,200	431	544	975	1,200
Insurance - General Liability	32,707	39,182	43,100	40,157	-	40,157	40,373
Printing and Binding	323	236	300	182	118	300	300
Legal Advertising	11,866	8,802	6,500	1,033	5,467	6,500	6,500
Misc-Assessmnt Collection Cost	27,665	29,832	46,205	51,900	-	51,900	46,530
Misc-Credit Card Fees	193	193	350	357	119	476	350
Misc-Contingency	30	-	100	1,500	100	1,600	1,600
Office Supplies	-	-	50	-	50	50	50
Annual District Filing Fee	175	175	175	175	-	175	175
<b>Total Administrative</b>	<b>392,527</b>	<b>423,083</b>	<b>415,564</b>	<b>341,151</b>	<b>105,225</b>	<b>446,375</b>	<b>418,466</b>
<i>Flood Control/Stormwater</i>							
Contracts-Lake and Wetland	118,000	118,000	118,000	88,500	29,500	118,000	118,000
Contracts-Fountain	7,020	7,020	7,020	5,685	2,025	7,710	8,100
R&M-Aquascaping	9,606	15,043	15,000	26,445	-	26,445	15,000
R&M-Drainage	19,505	33,026	28,000	24,647	10,000	34,647	27,280
R&M-Fountain	6,641	30,183	3,000	5,353	3,000	8,353	6,000
R&M-Lake Erosion	-	-	-	-	-	-	-
Impr - Lake Bank Restoration	75,194	-	-	-	-	-	-
Capital Outlay - Lake	27,601	-	-	-	-	-	-
<b>Total Flood Control/Stormwater</b>	<b>263,567</b>	<b>203,272</b>	<b>171,020</b>	<b>150,630</b>	<b>44,525</b>	<b>195,155</b>	<b>174,380</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2020	FY 2021	BUDGET	THRU	JULY -	PROJECTED	BUDGET
	FY 2020	FY 2021	FY 2022	JUNE-2022	SEP-2022	FY 2022	FY 2023
<b>Right of Way</b>							
Payroll-Salaries	199,077	229,542	208,159	164,934	60,917	225,851	237,143
Payroll-Benefits	70,158	90,878	62,454	110,943	22,281	133,224	95,834
Payroll - Overtime	20,265	23,946	17,500	18,784	6,261	25,045	17,500
Payroll - Bonus	10,500	11,000	35,883	9,500	26,383	35,883	35,883
FICA Taxes	26,865	30,073	28,979	22,648	8,239	30,887	31,196
Contracts-Police	137,030	142,222	145,000	113,615	36,108	149,723	143,000
Contracts-Other Services	21,560	19,560	19,560	14,670	4,890	19,560	19,560
Contracts-Landscape	571,172	569,101	562,608	417,906	144,702	562,608	562,608
Contracts-Mulch	147,592	147,592	147,592	73,796	73,796	147,592	147,592
Contracts-Plant Replacement	58,293	55,799	73,626	55,886	18,629	74,515	74,515
Contracts-Road Cleaning	8,351	8,749	11,135	7,556	3,280	10,836	9,843
Contracts-Security Alarms	836	673	681	503	168	671	671
Contracts-Pest Control	576	576	540	432	144	576	576
Contracts-Other Landscape	480	-	-	-	-	-	-
Fuel, Gasoline and Oil	9,452	12,560	13,000	11,178	8,226	19,404	13,000
Communication - Teleph - Field	4,812	5,078	5,000	3,812	1,271	5,083	5,000
Utility - General	21,637	24,766	23,275	19,619	6,851	26,470	23,275
Utility - Reclaimed Water	3,502	7,725	10,000	4,039	5,567	9,606	10,000
Insurance - General Liability	3,123	3,722	4,094	3,814	-	3,814	4,195
R&M-General	42,618	26,252	42,500	28,789	20,247	49,036	42,500
R&M-Equipment	8,264	11,236	8,000	7,876	124	8,000	8,000
R&M-Grounds	101,074	125,837	80,000	101,453	3,000	104,453	53,400
R&M-Irrigation	59,102	39,754	75,000	25,602	12,534	38,136	40,500
R&M-Sidewalks	15,195	7,819	15,616	7,467	8,149	15,616	15,616
R&M-Signage	8,961	3,175	6,000	-	6,000	6,000	6,000
R&M-Walls and Signage	14,540	22,344	32,500	16,358	10,453	26,811	32,500
Misc-Holiday Decor	7,696	17,177	10,000	3,702	6,298	10,000	10,000
Misc-Taxes (Streetlights)	34,076	34,076	34,076	34,076	-	34,076	34,076
Misc-Contingency	5,614	1,354	5,000	-	5,000	5,000	5,000
Office Supplies	1,535	2,398	3,500	1,926	1,574	3,500	3,500
Cleaning Services	837	6,804	6,600	4,950	1,650	6,600	6,600
Op Supplies - General	4,920	2,138	6,000	4,062	1,938	6,000	5,000
Op Supplies - Uniforms	260	315	600	339	261	600	600
Supplies - Misc.	141	-	600	429	171	600	600
Subscriptions and Memberships	1,435	3,195	400	4,484	300	4,784	5,000
Conference and Seminars	320	-	1,000	-	1,000	1,000	1,000
Cap Outlay	15,155	-	-	-	-	-	-
<b>Total Right of Way</b>	<b>1,637,024</b>	<b>1,687,436</b>	<b>1,696,478</b>	<b>1,295,148</b>	<b>506,411</b>	<b>1,801,559</b>	<b>1,701,284</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE-2022	PROJECTED JULY - SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>Common Area</b>							
R&M-General	11,685	28,596	17,000	44,774	14,925	59,699	30,000
R&M-Boardwalks	-	-	700	-	700	700	700
R&M-Brick Pavers	-	-	1,200	-	1,200	1,200	1,200
R&M-Grounds	2,100	2,212	1,500	-	1,500	1,500	1,500
R&M-Signage	-	-	1,400	-	1,400	1,400	1,400
R&M-Walls and Signage	-	1,468	900	2,975	900	3,875	4,000
Misc-Internet Services	6,732	7,345	7,391	5,508	1,836	7,344	7,391
Impr - Park	-	-	289,300	-	-	-	272,700
Impr - Landscape	-	55,590	-	-	-	-	-
<b>Total Common Area</b>	<b>20,517</b>	<b>95,211</b>	<b>319,391</b>	<b>53,257</b>	<b>22,461</b>	<b>75,718</b>	<b>318,891</b>
<b>TOTAL EXPENDITURES</b>	<b>2,313,635</b>	<b>2,409,002</b>	<b>2,602,453</b>	<b>1,840,186</b>	<b>678,622</b>	<b>2,518,807</b>	<b>2,613,021</b>
Excess (deficiency) of revenues							
Over (under) expenditures	338,465	129,463	-	772,273	(677,659)	94,615	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund Transfer - In	100,541	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>100,541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	439,006	129,463	-	772,273	(677,659)	94,615	-
<b>FUND BALANCE, BEGINNING</b>	<b>3,131,448</b>	<b>3,570,454</b>	<b>3,699,917</b>	<b>3,699,917</b>	<b>-</b>	<b>3,699,917</b>	<b>3,794,532</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 3,570,454</b>	<b>\$ 3,699,917</b>	<b>\$ 3,699,917</b>	<b>\$ 4,472,190</b>	<b>\$ (677,659)</b>	<b>\$ 3,794,532</b>	<b>\$ 3,794,532</b>

**Exhibit "A"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2023	\$ 3,794,532
Net Change in Fund Balance - Fiscal Year 2023	-
Reserves - Fiscal Year 2023 Additions	-
<b>Total Funds Available (Estimated) - 9/30/23</b>	<b>3,794,532</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	\$ 5,320
Subtotal	<u>5,320</u>

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	653,255 <sup>(1)</sup>
Reserves - Erosion Control	60,000
Reserves - Roadways Prior Years	502,031
Subtotal	<u>1,215,286</u>

<b>Total Allocation of Available Funds</b>	<b>1,220,606</b>
--	------------------

<b>Total Unassigned (undesignated) Cash</b>	<b><u><u>\$ 2,573,926</u></u></b>
---	-----------------------------------

(1) Represents approximately 3 months of budgeted expenditures.

**Budget Narrative**  
Fiscal Year 2023**REVENUES****Interest-Investments**

The District earns interest on the monthly average collected balance for their operating accounts.

**Special Assessments-Tax Collector**

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

**Special Assessments-Discounts**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**Pavilion Rental**

The District earns revenue on the rental of the District's pavilion and other amenities.

**EXPENDITURES****Administrative****P/R-Board of Supervisors**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the fiscal year is based upon all supervisors attending every meeting.

**Professional Services-Engineering**

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

**Professional Services-Legal Services**

The District's Attorney, Erin McCormick Law P.A. provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager.

**Professional Services-Management Consulting Services**

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark. Also included are costs for Information Technology charges to process the District's financial activities, i.e. accounts payable, financial statements and budgets. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

**Professional Services-Recording Secretary**

The recording of the board minutes by Richard Lee Recording. Their charges include an up to \$88 hourly appearance fee, \$5.75 per page, audio and postage expenditures.

**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 the previous year engagement.

**Postage and Freight**

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



**Budget Narrative**  
Fiscal Year 2023

**EXPENDITURES**

**Administrative** (continued)

**Insurance-General Liability**

The District's Property Insurance policy is with Public Insurance Risk. They specialize in providing insurance coverage to governmental agencies. The budgeted amount allows for a projected 10% increase in the premium.

**Printing and 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.

**Miscellaneous-Assessment Collection Costs**

The District reimburses the Hillsborough County Tax Collector for 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 1% 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.

**Miscellaneous-Credit Card Fees**

The District has elected to accept credit card payments for pavilion rentals, remote controls and gate bar codes. They have a contract with Square Up. For a swiped card, the fee is 2.75% and for a keyed in card, the fee is 3.5%.

**Miscellaneous-Contingency**

Unscheduled expenses not included in the budget categories or not anticipated in a specific line item.

**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 Economic Opportunity.

**Flood Control/Stormwater Management**

**Contracts-Lake and Wetland**

*A&B Aquatics* contract is \$9,833 per month. Scheduled maintenance consists of monthly inspections and treatment of aquatic weeds and algae within CDD lakes. Herbicides will consist of chemical treatments. Algae control will include hand removal and chemical treatments.

**Contracts-Fountain**

*Triangle Pool Service* contract is \$530 per month. This category is intended to cover the cost of operating and maintaining the three decorative fountains and lighted entry signs that are within the Town Center on Montague Drive. The inter-active fountain has state requirements to have a state certified pool attendant perform tests every other day and report to the state monthly tests results. The District has a contract with *Fountain Design Group, Inc.* for \$255 per quarter to maintain the cascade fountain.

**Budget Narrative**  
Fiscal Year 2023**EXPENDITURES****Flood Control/Stormwater Management** (continued)**R&M-Aquascaping**

This category covers the cost associated for the replanting of vegetation required by permit in 28 different sites currently monitored semi-annually by regulatory agencies. The fund is intended for replenishing the species with a low survival rate to meet permit criteria.

**R&M-Drainage**

This category is intended to cover the cost of cleaning pond bottoms and is tied to the drainage system/baskets for the entire community.

**R&M-Fountain**

\$3,000 is projected for incidental repairs and supplies. This category is intended to cover the cost of operating and maintaining the three decorative fountains and lighted entry signs that are within the Town Center on Montague Drive.

**Right of Way****Payroll-Salaries**

Payroll and staffing overhead costs associated with the services being provided by District staff. This includes District employees utilized in the field as well as the office, performing management of all District assets and facilities.

**Payroll-Benefits**

This represents 401(k) @ 6% of salary, Profit Sharing, Health Insurance and Workers' Compensation.

**Payroll-Overtime**

This represents the cost associated with employees working during off hours and weekends. Daily routine consists of opening the bathrooms in the mornings and at the end of the day, cleaning/closing bathrooms.

**Payroll-Bonus**

Annual bonuses given to field staff.

**FICA Taxes**

Taxes for the regular payroll, overtime and bonus.

**Contracts-Police**

The District has an agreement with Hillsborough County Sheriff's Office to patrol the District property. The District also pays deputies a payroll based on the hours worked.

**Contracts-Other Services**

OLM contract is \$1,630 per month to review and monitor existing landscape contracted performance.

**Contracts-Landscape**

*The Davey Tree Expert* contract amount is \$46,434 per month for landscape maintenance services for the District.

**Contracts-Mulch**

*The Davey Tree Expert* contract amount is \$147,592 per year for bi-annual mulch application per contract specifications.

**Contracts-Plant Replacement**

*The Davey Tree Expert* contract amount is \$76,719 per year for seasonal plant installation per contract specifications.

**Budget Narrative**  
Fiscal Year 2023

**EXPENDITURES**

**Right of Way** (continued)

**Contracts-Road Cleaning**

USA Services contract is \$1,640.43 per sweep. Street sweeping is completed six times per year @ fifty-eight miles of curbing plus disposal.

**Contracts-Security Alarms**

ADT Security Services contract amount is \$167.70 per quarter for Alarm Net Transmission, Monitoring of Alarm System and Service Contract Burglary.

**Contracts-Pest Control**

Hughes Exterminators, Inc. contract amount is \$48 per month for 9515 W Linebaugh Ave, Tampa, FL 33626.

**Fuel, Gasoline & Oil**

Expenditures for the operation of all field equipment. Palmdale Oil Co. is the fuel vendor.

**Communication-Telephone**

Includes the cost for Network Factor (office telephone); Bright House Networks LLC (office internet); and Verizon (cellular phones).

**Utility-General**

Electricity for lighting in parks, entry features, fountains, gazebos, and pavilions; water, wastewater, re-use utilities for drinking fountains; feature fountains, bathrooms and irrigation. Fees are based on historical costs plus anticipated rate increases and additional areas.

**Utility-Reclaimed Water**

Hillsborough County (BOCC) reclaimed water.

**Insurance-General Liability**

Auto insurance and any other vehicle or equipment insurance not covered by the District's general liability policy. The budget includes a projected 10% premium increase.

**R&M-General**

Allocated for all general repairs and maintenance that the District should incur during the fiscal year.

**R&M-Equipment**

Repair, replacement and maintenance of equipment utilized by the District.

**R&M-Grounds**

This is for various maintenance functions that may arise during the fiscal year.

**R&M-Irrigation**

Irrigation repairs are performed routinely by *Davey Tree Expert* for the District.

**R&M-Sidewalks**

Planned repairs for the District sidewalks.

**R&M-Signage**

Scheduled maintenance of signage consists of cleaning, pressure washing, general maintenance, minor repairs, touch-up painting and gold leaf replacement.

**Budget Narrative**  
Fiscal Year 2023

**EXPENDITURES**

**Right of Way** (continued)

**R&M-Walls**

Scheduled maintenance consists of pressure washing, cleaning, painting, repair and replacement of damaged areas.

**Miscellaneous-Holiday Decor**

Seasonal decorations for the field property.

**Miscellaneous-Taxes (Street Lights)**

The District owns property adjacent to the road rights-of-way. For this reason, the County assesses the District for its portion of the street lighting costs. Additionally, there are specialty streetlights, bollards and miscellaneous lights within the right-of-way that are the benefit of the entire community. The costs shown are for electric and maintenance only (approximately \$20.254 per light per month). Fees are based on historical costs.

**Miscellaneous-Contingency**

Represents the potential excess of unscheduled maintenance expenses not included in the budget categories or not anticipated in specific line item.

**Office Supplies**

General office supplies that are needed for field operation.

**Cleaning Services**

The estimated amount is \$550 per month for the field office cleaning.

**Operating Supplies - General**

Supplies needed for District operation.

**Operating Supplies - Uniforms**

Uniforms for field employees.

**Supplies - Miscellaneous**

This is for any miscellaneous supplies that the District may need for its operation.

**Subscriptions and Memberships**

This is for memberships for the Non-Ad Valorem FASD membership \$4,000, WPV Pool permit \$150, Drop Box \$120, IONOS by 1&1, Sam's Club and BJ's and website.

**Conferences and Seminars**

Training for field staff.

**Common Area (Park & Recreation)**

**R&M-General**

Maintenance consists of pressure washing, cleaning, repainting, repair and replacement to all District parks. Also, common area facilities such as bathrooms, gazebos, picnic tables, benches and trash containers.

**R&M-Boardwalks**

Scheduled maintenance consists of pressure washing, cleaning, repainting, repair and replacement of damaged areas plus minor repairs of the wooded boardwalks. This category is intended to cover the on-going maintenance of the three wooded boardwalks located at Radcliffe, Glencliff Park and West Park Village. The total linear footage is approximately 175".

**Budget Narrative**  
Fiscal Year 2023

**EXPENDITURES**

---

**Common Area (Park & Recreation)** (continued)

**R&M-Brick Pavers**

Scheduled maintenance consists of pressure washing, cleaning, and minor repairs of brick pavers located in the park at West Village. Repair and replacement of damaged areas.

**R&M-Grounds**

This is for various maintenance functions that may arise during the fiscal year. Deferred maintenance.

**R&M-Signage**

Scheduled maintenance consists of pressure washing, cleaning, general maintenance, minor repairs, touch-up painting and gold leaf replacement.

**R&M-Walls**

Scheduled maintenance consists of pressure washing, cleaning, painting, repair and replacement of damaged areas.

**Miscellaneous-Internet Services**

*Bright House Networks* business internet services for Glenclyff, Baybridge and West Park Village.

**Impr - Park**

Park improvements and enhancements are planned for the District's common area.

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE-2022	PROJECTED JULY - SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 2,502	\$ 919	\$ 1,000	\$ 197	\$ 66	\$ 263	\$ 500
Special Assmnts- Tax Collector	57,746	56,138	56,138	56,138	-	56,138	56,138
Special Assmnts- Discounts	(2,134)	(2,093)	(2,246)	(2,088)	-	(2,088)	(2,246)
Gate Bar Code/Remotes	388	258	-	162	-	162	-
<b>TOTAL REVENUES</b>	<b>58,502</b>	<b>55,222</b>	<b>54,892</b>	<b>54,409</b>	<b>66</b>	<b>54,475</b>	<b>54,392</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	671	640	1,122	1,081	-	1,081	1,123
Misc-Credit Card Fees	13	10	15	5	-	5	15
<b>Total Administrative</b>	<b>684</b>	<b>650</b>	<b>1,137</b>	<b>1,086</b>	<b>-</b>	<b>1,086</b>	<b>1,138</b>
<i>Right of Way</i>							
Communication - Teleph - Field	3,794	3,050	3,300	2,758	919	3,677	3,300
Electricity - Streetlighting	5,337	5,403	5,500	4,743	1,716	6,459	5,500
Insurance - General Liability	1,387	1,665	1,832	1,707	-	1,707	1,878
R&M-General	6,372	21,299	19,700	24,640	1,000	25,640	19,700
R&M-Gate	4,677	5,566	6,340	5,718	300	6,018	5,794
Reserve - Roadways	-	-	17,083	-	-	-	17,083
<b>Total Right of Way</b>	<b>21,567</b>	<b>36,983</b>	<b>53,755</b>	<b>39,566</b>	<b>3,935</b>	<b>43,501</b>	<b>53,255</b>
<b>TOTAL EXPENDITURES</b>	<b>22,251</b>	<b>37,633</b>	<b>54,892</b>	<b>40,652</b>	<b>3,935</b>	<b>44,587</b>	<b>54,392</b>
Excess (deficiency) of revenues Over (under) expenditures	36,251	17,589	-	13,757	(3,870)	9,887	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	36,251	17,589	-	13,757	(3,870)	9,887	-
<b>FUND BALANCE, BEGINNING</b>	<b>309,155</b>	<b>345,406</b>	<b>362,995</b>	<b>362,995</b>	<b>-</b>	<b>362,995</b>	<b>372,882</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 345,406</b>	<b>\$ 362,995</b>	<b>\$ 362,995</b>	<b>\$ 376,752</b>	<b>\$ (3,870)</b>	<b>\$ 372,882</b>	<b>\$ 372,882</b>

**Exhibit "B"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2023	\$ 372,882
Net Change in Fund Balance - Fiscal Year 2023	-
Reserves - Fiscal Year 2023 Additions	17,083
<b>Total Funds Available (Estimated) - 9/30/23</b>	<b>389,966</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	\$ 3,628
Subtotal	<u>3,628</u>

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating	9,327 <sup>(1)</sup>
Reserves - Roadways Prior Years	106,911
Reserves - Roadways FY 2022	17,083
Reserves - Roadways FY 2023	17,083
Subtotal	<u>141,077</u>

<b>Total Allocation of Available Funds</b>	<b>154,032</b>
--	----------------

<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 235,934</u></b>
---	--------------------------

**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2026	3 Years Remaining
Anticipated Replacement Costs	\$ 168,000.00	
Anticipated Reserve	\$ 168,000.00	

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE-2022	PROJECTED JULY - SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 185	\$ 58	\$ 150	\$ 12	4	\$ 16	\$ 150
Special Assmnts- Tax Collector	18,174	18,057	18,057	18,057	-	18,057	18,057
Special Assmnts- Discounts	(672)	(673)	(722)	(672)	-	(672)	(722)
<b>TOTAL REVENUES</b>	<b>17,687</b>	<b>17,442</b>	<b>17,485</b>	<b>17,397</b>	<b>4</b>	<b>17,401</b>	<b>17,485</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	211	206	361	348	-	348	361
<b>Total Administrative</b>	<b>211</b>	<b>206</b>	<b>361</b>	<b>348</b>	<b>-</b>	<b>348</b>	<b>361</b>
<i>Right of Way</i>							
R&M-Streetlights	18,056	18,228	17,124	15,629	5,520	21,149	17,124
<b>Total Right of Way</b>	<b>18,056</b>	<b>18,228</b>	<b>17,124</b>	<b>15,629</b>	<b>5,520</b>	<b>21,149</b>	<b>17,124</b>
<b>TOTAL EXPENDITURES</b>	<b>18,267</b>	<b>18,434</b>	<b>17,485</b>	<b>15,977</b>	<b>5,520</b>	<b>21,497</b>	<b>17,485</b>
Excess (deficiency) of revenues Over (under) expenditures	(580)	(992)	-	1,420	(5,516)	(4,096)	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(580)	(992)	-	1,420	(5,516)	(4,096)	-
<b>FUND BALANCE, BEGINNING</b>	<b>22,539</b>	<b>21,959</b>	<b>20,967</b>	<b>20,967</b>	<b>-</b>	<b>20,967</b>	<b>16,871</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 21,959</b>	<b>\$ 20,967</b>	<b>\$ 20,967</b>	<b>\$ 22,387</b>	<b>\$ (5,516)</b>	<b>\$ 16,871</b>	<b>\$ 16,871</b>



**Exhibit "C"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2023	\$ 16,871
Net Change in Fund Balance - Fiscal Year 2023	-
Reserves - Fiscal Year 2023 Additions	-
<b>Total Funds Available (Estimated) - 9/30/23</b>	<b>16,871</b>

**ALLOCATION OF AVAILABLE FUNDS*****Nonspendable Fund Balance***

Deposits	\$ 4,043
Subtotal	<u>4,043</u>

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	4,371 <sup>(1)</sup>
Subtotal	<u>4,371</u>

<b>Total Allocation of Available Funds</b>	<b>8,414</b>
--	--------------

<b>Total Unassigned (undesignated) Cash</b>	<u><u>\$ 8,457</u></u>
---	------------------------

**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE-2022	PROJECTED JULY - SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 297	\$ 65	\$ 65	\$ 10	\$ 3	\$ 13	\$ 65
Special Assmnts- Tax Collector	3,842	5,842	5,842	5,842	-	5,842	5,842
Special Assmnts- Discounts	(142)	(218)	(234)	(217)	-	(217)	(234)
Gate Bar Code/Remotes	69	65	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>4,066</b>	<b>5,754</b>	<b>5,673</b>	<b>5,635</b>	<b>3</b>	<b>5,638</b>	<b>5,673</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	45	67	117	113	-	113	117
Misc-Credit Card Fees	2	2	5	-	-	-	4
<b>Total Administrative</b>	<b>47</b>	<b>69</b>	<b>122</b>	<b>113</b>	<b>-</b>	<b>113</b>	<b>121</b>
<i>Right of Way</i>							
Communication - Teleph - Field	1,800	1,799	1,800	1,365	450	1,815	1,800
Insurance - General Liability	2,309	2,743	3,017	2,811	-	2,811	3,092
R&M-General	3,250	-	1,500	3,566	-	3,566	1,500
R&M-Gate	8,023	1,655	1,500	4,056	-	4,056	1,500
R&M-Streetlights	293	289	500	264	90	354	360
Capital Outlay	-	6,185	-	-	-	-	-
Reserve - Roadways	-	-	2,160	-	-	-	2,550
<b>Total Right of Way</b>	<b>15,675</b>	<b>12,671</b>	<b>10,477</b>	<b>12,062</b>	<b>540</b>	<b>12,602</b>	<b>10,802</b>
<b>TOTAL EXPENDITURES</b>	<b>15,722</b>	<b>12,740</b>	<b>10,599</b>	<b>12,175</b>	<b>540</b>	<b>12,715</b>	<b>10,923</b>
Excess (deficiency) of revenues Over (under) expenditures	(11,656)	(6,986)	(4,926)	(6,540)	(537)	(7,077)	(5,250)
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	(4,926)	-	-	-	(5,250)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(4,926)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,250)</b>
Net change in fund balance	(11,656)	(6,986)	(4,926)	(6,540)	(537)	(7,077)	(5,250)
<b>FUND BALANCE, BEGINNING</b>	<b>36,137</b>	<b>24,481</b>	<b>17,495</b>	<b>17,495</b>	<b>-</b>	<b>17,495</b>	<b>10,418</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 24,481</b>	<b>\$ 17,495</b>	<b>\$ 12,569</b>	<b>\$ 10,955</b>	<b>\$ (537)</b>	<b>\$ 10,418</b>	<b>\$ 5,168</b>

**Exhibit "D"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2023	\$ 10,418
Net Change in Fund Balance - Fiscal Year 2023	(5,250)
Reserves - Fiscal Year 2023 Additions	2,550
<b>Total Funds Available (Estimated) - 9/30/23</b>	<b>7,718</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	\$ 20
Subtotal	<u>20</u>

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	436 <sup>(1)</sup>
Reserves - Roadways Prior Years	2,552
Reserves - Roadways FY 2022	2,160
Reserves - Roadways FY 2023	2,550
Subtotal	<u>7,262</u>

<b>Total Allocation of Available Funds</b>	<b>7,718</b>
--	--------------

<b>Total Unassigned (undesignated) Cash</b>	<u><u>\$ -</u></u>
---	--------------------

**Notes**

(1) Represents less than 1 month of budgeted expenditures.

Anticipated Replacement Year	2029	6 years remaining
Anticipated Replacement Costs	\$ 30,890.40	
Anticipated Reserve Balance	\$ 30,890.40	

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE-2022	PROJECTED JULY - SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 247	\$ 99	\$ 150	\$ 24	\$ 8	\$ 32	\$ 150
Special Assmnts- Tax Collector	6,956	6,807	5,520	5,520	-	5,520	5,520
Special Assmnts- Discounts	(257)	(254)	(221)	(205)	-	(205)	(221)
<b>TOTAL REVENUES</b>	<b>6,946</b>	<b>6,652</b>	<b>5,449</b>	<b>5,339</b>	<b>8</b>	<b>5,347</b>	<b>5,449</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	81	78	110	106	-	106	110
<b>Total Administrative</b>	<b>81</b>	<b>78</b>	<b>110</b>	<b>106</b>	<b>-</b>	<b>106</b>	<b>110</b>
<i>Right of Way</i>							
R&M - General	-	-	5,000	-	5,000	5,000	5,000
Reserve - Roadways	-	-	339	-	-	-	339
<b>Total Right of Way</b>	<b>-</b>	<b>-</b>	<b>5,339</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,339</b>
<b>TOTAL EXPENDITURES</b>	<b>81</b>	<b>78</b>	<b>5,449</b>	<b>106</b>	<b>5,000</b>	<b>5,106</b>	<b>5,449</b>
Excess (deficiency) of revenues Over (under) expenditures	6,865	6,574	-	5,233	(4,992)	241	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	6,865	6,574	-	5,233	(4,992)	241	-
<b>FUND BALANCE, BEGINNING</b>	<b>30,488</b>	<b>37,353</b>	<b>43,927</b>	<b>43,927</b>	<b>-</b>	<b>43,927</b>	<b>44,168</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 37,353</b>	<b>\$ 43,927</b>	<b>\$ 43,927</b>	<b>\$ 49,160</b>	<b>\$ (4,992)</b>	<b>\$ 44,168</b>	<b>\$ 44,168</b>

**Exhibit "E"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2023	\$ 44,168
Net Change in Fund Balance - Fiscal Year 2023	-
Reserves - Fiscal Year 2023 Additions	339
<b>Total Funds Available (Estimated) - 9/30/23</b>	<b>44,507</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	\$ 1,278 <sup>(1)</sup>
Reserves - Roadways Prior Years	12,394
Reserves - Roadways FY 2022	339
Reserves - Roadways FY 2023	339
Subtotal	<u>13,072</u>
<b>Total Allocation of Available Funds</b>	<b>14,349</b>

<b>Total Unassigned (undesignated) Cash</b>	<b><u><u>\$ 30,158</u></u></b>
---	--------------------------------

**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2032	9 Years Remaining
Anticipated Replacement Costs balance	\$ 15,780.00	
Current Budgeted Reserve Balance	\$ 15,780.00	

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE-2022	PROJECTED JULY - SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 2,913	\$ 957	\$ 500	\$ 180	\$ 60	\$ 240	\$ 500
Special Assmnts- Tax Collector	300,626	300,626	344,186	344,186	-	344,186	344,186
Special Assmnts- Discounts	(11,111)	(11,211)	(13,767)	(12,801)	-	(12,801)	(13,767)
Gate Bar Code/Remotes	2,727	2,912	-	2,375	-	2,375	-
Insurance Reimbursements	-	-	-	13,290	-	13,290	-
<b>TOTAL REVENUES</b>	<b>295,155</b>	<b>293,284</b>	<b>330,919</b>	<b>347,230</b>	<b>60</b>	<b>347,290</b>	<b>330,919</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	3,494	3,427	6,884	6,628	-	6,628	6,884
Misc-Credit Card Fees	91	103	80	90	21	111	80
<b>Total Administrative</b>	<b>3,585</b>	<b>3,530</b>	<b>6,964</b>	<b>6,718</b>	<b>21</b>	<b>6,739</b>	<b>6,964</b>
<i>Right of Way</i>							
Contracts-Security Services	177,676	190,671	176,200	165,280	55,093	220,373	176,200
Contracts-Pest Control	240	240	240	180	60	240	240
Communication - Teleph - Field	2,086	2,108	2,100	1,577	527	2,104	2,100
Insurance - General Liability	713	931	1,024	954	-	954	1,049
R&M-General	43,079	43,021	21,760	46,994	1,000	47,994	21,760
R&M-Gate	6,125	17,028	10,000	11,539	2,000	13,539	10,000
R&M-Streetlights	50,682	51,470	52,000	44,473	17,100	61,573	52,000
Cap Outlay - Signage	20,455	-	-	-	-	-	-
Reserve - Roadways	-	-	60,631	-	-	-	65,945
<b>Total Right of Way</b>	<b>301,056</b>	<b>305,469</b>	<b>323,955</b>	<b>270,997</b>	<b>75,780</b>	<b>346,777</b>	<b>329,294</b>
<b>TOTAL EXPENDITURES</b>	<b>304,641</b>	<b>308,999</b>	<b>330,919</b>	<b>277,715</b>	<b>75,801</b>	<b>353,516</b>	<b>336,258</b>
Excess (deficiency) of revenues Over (under) expenditures	(9,486)	(15,716)	-	69,515	(75,741)	(6,226)	(5,339)
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	(5,339)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,339)</b>
Net change in fund balance	(9,486)	(15,716)	-	69,515	(75,741)	(6,226)	(5,339)
<b>FUND BALANCE, BEGINNING</b>	<b>355,040</b>	<b>345,554</b>	<b>329,838</b>	<b>329,838</b>	<b>-</b>	<b>329,838</b>	<b>323,612</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 345,554</b>	<b>\$ 329,838</b>	<b>\$ 329,838</b>	<b>\$ 399,353</b>	<b>\$ (75,741)</b>	<b>\$ 323,612</b>	<b>\$ 318,273</b>

**Exhibit "F"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2023	\$ 323,612
Net Change in Fund Balance - Fiscal Year 2023	(5,339)
Reserves - Fiscal Year 2023 Additions	65,945
<b>Total Funds Available (Estimated) - 9/30/23</b>	<b>384,218</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	\$ 7,425
Subtotal	<u>7,425</u>

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	43,606 <sup>(1)</sup>
Reserves - Roadways Prior Years	206,612
Reserves - Roadways FY 2022	60,631
Reserves - Roadways FY 2023	65,945
Subtotal	<u>333,188</u>

<b>Total Allocation of Available Funds</b>	<b>384,219</b>
--	----------------

<b>Total Unassigned (undesignated) Cash</b>	<u><u>\$ -</u></u>
---	--------------------

**Notes**

(1) Represents approximately 2 months of budgeted expenditures.

Anticipated Replacement Year	2033	11 years remaining
Anticipated Replacement Costs	\$ 1,044,939.60	
Anticipated Reserve Balance	\$ 1,044,939.60	

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE-2022	PROJECTED JULY - SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 522	\$ 184	\$ 300	\$ 41	\$ 14	\$ 55	\$ 200
Special Assmnts- Tax Collector	16,417	16,152	16,056	16,056	-	16,056	16,056
Special Assmnts- Discounts	(607)	(602)	(642)	(597)	-	(597)	(642)
Gate Bar Code/Remotes	-	266	-	65	-	-	-
<b>TOTAL REVENUES</b>	<b>16,332</b>	<b>16,000</b>	<b>15,714</b>	<b>15,565</b>	<b>14</b>	<b>15,514</b>	<b>15,614</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	191	184	322	309	-	309	321
Misc-Credit Card Fees	-	7	10	-	-	-	10
<b>Total Administrative</b>	<b>191</b>	<b>191</b>	<b>332</b>	<b>309</b>	<b>-</b>	<b>309</b>	<b>331</b>
<i>Right of Way</i>							
Communication - Teleph - Field	1,493	1,505	1,450	1,126	375	1,501	1,500
Insurance - General Liability	288	343	377	351	-	351	386
R&M-General	3,400	415	1,000	-	1,000	1,000	1,000
R&M-Gate	369	837	3,800	3,111	489	3,600	3,792
R&M-Streetlights	5,557	5,405	5,800	4,691	1,695	6,386	5,650
Reserve - Roadways	-	-	2,955	-	-	-	2,955
<b>Total Right of Way</b>	<b>11,107</b>	<b>8,505</b>	<b>15,382</b>	<b>9,279</b>	<b>3,559</b>	<b>12,838</b>	<b>15,283</b>
<b>TOTAL EXPENDITURES</b>	<b>11,298</b>	<b>8,696</b>	<b>15,714</b>	<b>9,588</b>	<b>3,559</b>	<b>13,147</b>	<b>15,614</b>
Excess (deficiency) of revenues Over (under) expenditures	5,034	7,304	-	5,977	(3,546)	2,366	-
Net change in fund balance	5,034	7,304	-	5,977	(3,546)	2,366	-
<b>FUND BALANCE, BEGINNING</b>	64,031	69,065	76,369	76,369	-	76,369	78,735
<b>FUND BALANCE, ENDING</b>	<b>\$ 69,065</b>	<b>\$ 76,369</b>	<b>\$ 76,369</b>	<b>\$ 82,346</b>	<b>\$ (3,546)</b>	<b>\$ 78,735</b>	<b>\$ 78,735</b>



**Exhibit "G"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2023	\$ 78,735
Net Change in Fund Balance - Fiscal Year 2023	-
Reserves - Fiscal Year 2023 Additions	2,955
<b>Total Funds Available (Estimated) - 9/30/23</b>	<b>81,690</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	800
Subtotal	<u>800</u>

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	\$ 3,165 <sup>(1)</sup>
Reserves - Roadways Prior Years	39,111
Reserves - Roadways FY 2022	2,955
Reserves - Roadways FY 2023	2,955
Subtotal	<u>45,021</u>

<b>Total Allocation of Available Funds</b>	<b>48,986</b>
--	---------------

<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 32,705</u></b>
---	-------------------------

**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2031	8 years remaining
Anticipated Replacement Costs	\$ 65,704.80	
Anticipated Reserve Balance	\$ 65,704.80	

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE-2022	PROJECTED JULY - SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
Interest - Investments	\$ 2	\$ 3	\$ -	\$ 67	\$ 22	\$ 89	\$ -
Special Assmnts- Tax Collector	119,005	235,000	126,326	126,326	-	126,326	126,326
Special Assmnts- Discounts	(4,398)	(8,763)	(5,053)	(4,698)	-	(4,698)	(5,053)
<b>TOTAL REVENUES</b>	<b>114,609</b>	<b>226,240</b>	<b>121,273</b>	<b>121,695</b>	<b>22</b>	<b>121,717</b>	<b>121,273</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	1,383	2,679	2,527	2,433	-	2,433	2,527
<b>Total Administrative</b>	<b>1,383</b>	<b>2,679</b>	<b>2,527</b>	<b>2,433</b>	<b>-</b>	<b>2,433</b>	<b>2,527</b>
<i>Right of Way</i>							
R&M-General	8,130	-	-	-	-	-	2,044
R&M-Streetlights	99,945	102,880	105,000	87,390	31,482	118,872	105,000
Reserve - Roadways	-	-	13,746	-	-	-	11,702
<b>Total Right of Way</b>	<b>108,075</b>	<b>102,880</b>	<b>118,746</b>	<b>87,390</b>	<b>31,482</b>	<b>118,872</b>	<b>118,746</b>
<b>TOTAL EXPENDITURES</b>	<b>109,458</b>	<b>105,559</b>	<b>121,273</b>	<b>89,823</b>	<b>31,482</b>	<b>121,305</b>	<b>121,273</b>
Excess (deficiency) of revenues Over (under) expenditures	5,151	120,681	-	31,872	(31,460)	412	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	5,151	120,681	-	31,872	(31,460)	412	-
<b>FUND BALANCE, BEGINNING</b>	<b>(3,082)</b>	<b>2,069</b>	<b>122,750</b>	<b>122,750</b>	<b>-</b>	<b>122,750</b>	<b>123,162</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 2,069</b>	<b>\$ 122,750</b>	<b>\$ 122,750</b>	<b>\$ 154,622</b>	<b>\$ (31,460)</b>	<b>\$ 123,162</b>	<b>\$ 123,162</b>

**Exhibit "H"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2023	\$ 123,162
Net Change in Fund Balance - Fiscal Year 2023	-
Reserves - Fiscal Year 2023 Additions	11,702
<b>Total Funds Available (Estimated) - 9/30/23</b>	<b>134,864</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	\$ 18,600
Subtotal	<u>18,600</u>

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	26,584 <sup>(1)</sup>
Reserves - Roadways FY Prior Year	64,232
Reserves - Roadways FY 2022	13,746
Reserves - Roadways FY 2023	11,702
Subtotal	<u>89,680</u>

<b>Total Allocation of Available Funds</b>	<b>134,864</b>
--	----------------

<b>Total Unassigned (undesignated) Cash</b>	<u><u>\$ -</u></u>
---	--------------------

**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2029	6 years remaining
Anticipated Replacement Costs	\$ 148,189.20	
Anticipated Reserve Balance	\$ 148,189.20	

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE-2022	PROJECTED JULY - SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 126	\$ 48	\$ 90	\$ 11	\$ 4	\$ 15	\$ 90
Special Assmnts- Tax Collector	7,777	7,778	7,778	7,778	-	7,778	7,778
Special Assmnts- Discounts	(287)	(290)	(311)	(289)	-	(289)	(311)
<b>TOTAL REVENUES</b>	<b>7,616</b>	<b>7,536</b>	<b>7,557</b>	<b>7,500</b>	<b>4</b>	<b>7,504</b>	<b>7,557</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	90	89	156	150	-	150	156
<b>Total Administrative</b>	<b>90</b>	<b>89</b>	<b>156</b>	<b>150</b>	<b>-</b>	<b>150</b>	<b>156</b>
<i>Right of Way</i>							
R&M-Streetlights	4,968	5,012	4,999	4,295	1,509	5,804	4,999
Reserve - Roadways	-	-	2,402	-	-	-	2,402
<b>Total Right of Way</b>	<b>4,968</b>	<b>5,012</b>	<b>7,401</b>	<b>4,295</b>	<b>1,509</b>	<b>5,804</b>	<b>7,401</b>
<b>TOTAL EXPENDITURES</b>	<b>5,058</b>	<b>5,101</b>	<b>7,557</b>	<b>4,445</b>	<b>1,509</b>	<b>5,954</b>	<b>7,557</b>
Excess (deficiency) of revenues Over (under) expenditures	2,558	2,435	-	3,055	(1,505)	1,550	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	2,558	2,435	-	3,055	(1,505)	1,550	-
<b>FUND BALANCE, BEGINNING</b>	<b>15,547</b>	<b>18,105</b>	<b>20,540</b>	<b>20,540</b>	<b>-</b>	<b>20,540</b>	<b>22,090</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 18,105</b>	<b>\$ 20,540</b>	<b>\$ 20,540</b>	<b>\$ 23,595</b>	<b>\$ (1,505)</b>	<b>\$ 22,090</b>	<b>\$ 22,090</b>

**Exhibit "I"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2023	\$ 22,090
Net Change in Fund Balance - Fiscal Year 2023	-
Reserves - Fiscal Year 2023 Additions	2,402
<b>Total Funds Available (Estimated) - 9/30/23</b>	<b>24,492</b>

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	\$ 1,289 <sup>(1)</sup>
Reserves - Roadways Prior Years	14,189
Reserves - Roadways FY 2022	2,402
Reserves - Roadways FY 2023	2,402
Subtotal	<u>18,993</u>
<b>Total Allocation of Available Funds</b>	<b>20,282</b>

<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 4,210</u></b>
---	------------------------

**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2023
Anticipated Replacement Costs	18,991
Anticipated Reserve Balance	18,991

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE-2022	PROJECTED JULY - SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 1,556	\$ 563	\$ 500	\$ 124	\$ 41	\$ 165	\$ 500
Special Assmnts- Tax Collector	26,617	25,926	25,447	25,447	-	25,447	25,447
Special Assmnts- Discounts	(984)	(967)	(1,018)	(946)	-	(946)	(1,018)
Gate Bar Code/Remotes	295	226	-	226	-	226	-
<b>TOTAL REVENUES</b>	<b>27,484</b>	<b>25,748</b>	<b>24,929</b>	<b>24,851</b>	<b>41</b>	<b>24,892</b>	<b>24,929</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	309	296	509	490	-	490	509
Misc-Credit Card Fees	9	4	10	1	-	1	10
<b>Total Administrative</b>	<b>318</b>	<b>300</b>	<b>519</b>	<b>491</b>	<b>-</b>	<b>491</b>	<b>519</b>
<i>Right of Way</i>							
Insurance - General Liability	291	392	431	402	-	402	442
R&M-General	2,030	-	5,551	26	5,525	5,551	4,543
R&M-Drainage	650	1,805	3,000	-	3,000	3,000	3,000
R&M-Gate	2,390	6,326	5,000	2,412	2,588	5,000	5,000
Misc-Internet Services	1,412	1,453	1,500	1,079	360	1,439	1,500
Reserve - Roadways	-	-	8,928	-	-	-	9,925
<b>Total Right of Way</b>	<b>6,773</b>	<b>9,976</b>	<b>24,410</b>	<b>3,919</b>	<b>11,473</b>	<b>15,392</b>	<b>24,410</b>
<b>TOTAL EXPENDITURES</b>	<b>7,091</b>	<b>10,276</b>	<b>24,929</b>	<b>4,410</b>	<b>11,473</b>	<b>15,883</b>	<b>24,929</b>
Excess (deficiency) of revenues Over (under) expenditures	20,393	15,472	-	20,441	(11,431)	9,010	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	20,393	15,472	-	20,441	(11,431)	9,010	-
<b>FUND BALANCE, BEGINNING</b>	<b>191,288</b>	<b>211,681</b>	<b>227,153</b>	<b>227,153</b>	<b>-</b>	<b>227,153</b>	<b>236,163</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 211,681</b>	<b>\$ 227,153</b>	<b>\$ 227,153</b>	<b>\$ 247,594</b>	<b>\$ (11,431)</b>	<b>\$ 236,163</b>	<b>\$ 236,163</b>

**Westchase  
Community Development District**

**Exhibit "J"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2023	\$ 236,163
Net Change in Fund Balance - Fiscal Year 2023	-
Reserves - Fiscal Year 2023 Additions	9,925
<b>Total Funds Available (Estimated) - 9/30/23</b>	<b>246,088</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	\$ 3,751 <sup>(1)</sup>
Reserves - Roadways Prior Years	106,333
Reserves - Roadways FY 2022	8,928
Reserves - Roadways FY 2023	9,925
Subtotal	<u>125,186</u>
<b>Total Allocation of Available Funds</b>	<b>128,937</b>

<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 117,151</u></b>
---	--------------------------

**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2033	10 Years remaining
Anticipated Replacement Costs	\$ 214,509.60	
Anticipated Reserve Balance	\$ 214,509.60	

# **Westchase**

Community Development District

## **Supporting Budget Schedules**

Fiscal Year 2023



## Comparison of Assessment Rates Fiscal Year 2023 vs. Fiscal Year 2022

Section	Name	Units	General Fund		Percent Change
			FY 2023	FY 2022	
104	Wycliffe	30	\$483.85	\$484.24	-0.08%
110	Bennington	108	\$483.85	\$484.24	-0.08%
110	Woodbay	163	\$483.85	\$484.24	-0.08%
111	Berkley Square	122	\$343.12	\$343.31	-0.06%
115	Glenfield	101	\$483.85	\$484.24	-0.08%
117	Keswick Forest	64	\$483.85	\$484.24	-0.08%
121	Shopping Center	9.9	\$14,956.79	\$14,965.34	-0.06%
122	Shopping Center	7.24	\$14,956.79	\$14,965.34	-0.06%
201	Glencliff	48	\$483.85	\$484.24	-0.08%
203	Harbor Links	109	\$483.85	\$484.24	-0.08%
205	Harbor Links Estates	63	\$483.85	\$484.24	-0.08%
211	The Enclave	108	\$483.85	\$484.24	-0.08%
214	Saville Rowe	36	\$483.85	\$484.24	-0.08%
225	Ayshire	49	\$483.85	\$484.24	-0.08%
227	Cheshire	81	\$483.85	\$484.24	-0.08%
229	Derbyshire	105	\$483.85	\$484.24	-0.08%
123/125	Epic Properties	400	\$343.12	\$343.31	-0.06%
221/223	Radcliffe	154	\$483.85	\$484.24	-0.08%
231a	7/11	1.17	\$14,956.79	\$14,965.34	-0.06%
231b	Primrose	1.27	\$14,956.79	\$14,965.34	-0.06%
231c	Professional Center	1.82	\$14,956.79	\$14,965.34	-0.06%
235/240	Professional Center	5.54	\$14,956.79	\$14,965.34	-0.06%
Remax Real Estate	Remax Real Estate	0.53	\$14,956.79	\$14,965.34	-0.06%
Golf Course	Golf Course	58	\$90.55	\$90.20	0.40%

# WESTCHASE

Community Development District

## Comparison of Assessment Rates Fiscal Year 2023 vs. Fiscal Year 2022

Section	Name	Units	General Fund		Percent Change
			FY 2023	FY 2022	
302	Greensprings	60	\$483.85	\$484.24	-0.08%
303	Greencrest	54	\$483.85	\$484.24	-0.08%
304	Greenhedges	53	\$483.85	\$484.24	-0.08%
305	Greenmont	41	\$483.85	\$484.24	-0.08%
306	Greendale	59	\$483.85	\$484.24	-0.08%
307	Greenpoint	153	\$483.85	\$484.24	-0.08%
322	Village Green	10	\$483.85	\$484.24	-0.08%
322	Village Green	67	\$483.85	\$484.24	-0.08%
322	Village Green	13	\$483.85	\$484.24	-0.08%
323	Westpark Village	77	\$483.85	\$484.24	-0.08%
323	Westpark Village	10	\$483.85	\$484.24	-0.08%
323	Westpark Village	38	\$483.85	\$484.24	-0.08%
323	Westpark Village	37	\$483.85	\$484.24	-0.08%
324	Westpark Village	22	\$483.85	\$484.24	-0.08%
324	Westpark Village	22	\$483.85	\$484.24	-0.08%
324	Westpark Village	24	\$483.85	\$484.24	-0.08%
324	Westpark Village	40	\$483.85	\$484.24	-0.08%
324	Westpark Village	6	\$483.85	\$484.24	-0.08%
325A	Westpark Village	50	\$483.85	\$484.24	-0.08%
326	Westpark Village	22	\$483.85	\$484.24	-0.08%
326	Westpark Village	30	\$483.85	\$484.24	-0.08%
326	Westpark Village	17	\$483.85	\$484.24	-0.08%
326	David Weekly Homes	36	\$483.85	\$484.24	-0.08%
Westchase Station	Westpark Village	38	\$483.85	\$90.20	436.44%
370	Castleford	69	\$483.85	\$484.24	-0.08%
371	Stamford	61	\$483.85	\$484.24	-0.08%
372	Baybridge	102	\$483.85	\$484.24	-0.08%
373	Wakesbridge	86	\$483.85	\$484.24	-0.08%
374	Abbotsford	40	\$483.85	\$484.24	-0.08%
375	Chelmsford	100	\$483.85	\$484.24	-0.08%
376	Brentford	85	\$483.85	\$484.24	-0.08%
377	Kingsford	132	\$483.85	\$484.24	-0.08%
378	Stockbridge	68	\$483.85	\$484.24	-0.08%
411	Sturbridge	47	\$483.85	\$484.24	-0.08%
412	Stonebridge	66	\$483.85	\$484.24	-0.08%
414	Woodbridge	40	\$483.85	\$484.24	-0.08%
430	Vineyards	120	\$483.85	\$484.24	-0.08%

**WESTCHASE**

Community Development District

**Comparison of Assessment Rates**  
Fiscal Year 2023 vs. Fiscal Year 2022

Section	Name	Units	General Fund		Percent Change
			FY 2023	FY 2022	
Cavendish	Cavendish	90	\$483.85	\$484.24	-0.08%
Gables Residential III	Gables Residential III	615	\$343.12	\$343.31	-0.06%
Arlington Park Condos	Arlington Park Condos	76	\$343.12	\$343.31	-0.06%
Gables Commercial	<i>Gables Commercial</i>	0.94	\$14,956.79	\$14,965.34	-0.06%
419	<i>Kids R Kids</i>	1.73	\$14,956.79	\$14,965.34	-0.06%
446/1	<i>CVS</i>	1.42	\$14,956.79	\$14,965.34	-0.06%
446/2	<i>Applebees</i>	1.04	\$14,956.79	\$14,965.34	-0.06%
446/3	<i>Burger King</i>	1.69	\$14,956.79	\$14,965.34	-0.06%
446/4	<i>Office</i>	2	\$14,956.79	\$14,965.34	-0.06%
324C-5	Residential	51	\$483.85	\$484.24	-0.08%
324C-6	Ave @ Westchase	1.74	\$14,956.79	\$14,965.34	-0.06%
326D-3	Ave @ Westchase	0.57	\$14,956.79	\$14,965.34	-0.06%
326D-4	Ave @ Westchase	3.24	\$14,956.79	\$14,965.34	-0.06%
332	Morton Plant Mease	2.74	\$14,956.79	\$14,965.34	-0.06%

# WESTCHASE

Community Development District

## Comparison of Assessment Rates Fiscal Year 2023 vs. Fiscal Year 2022

Section	Name	Special Funds			Total Assessments per Unit		
		FY 2023	FY 2022	Percent Change	FY 2023	FY 2022	Percent Change
104	Wycliffe	\$0.00	\$0.00	n/a	\$483.85	\$484.24	-0.08%
110	Bennington	\$0.00	\$0.00	n/a	\$483.85	\$484.24	-0.08%
110	Woodbay	\$0.00	\$0.00	n/a	\$483.85	\$484.24	-0.08%
111	Berkley Square	\$0.00	\$0.00	n/a	\$343.12	\$343.31	-0.06%
115	Glenfield	\$0.00	\$0.00	n/a	\$483.85	\$484.24	-0.08%
117	Keswick Forest	\$0.00	\$0.00	n/a	\$483.85	\$484.24	-0.08%
121	Shopping Center	\$0.00	\$0.00	n/a	\$14,956.79	\$14,965.34	-0.06%
122	Shopping Center	\$0.00	\$0.00	n/a	\$14,956.79	\$14,965.34	-0.06%
201	Glencliff	\$0.00	\$0.00	n/a	\$483.85	\$484.24	-0.08%
203	Harbor Links	\$326.38	\$326.38	0.00%	\$810.23	\$810.62	-0.05%
205	Harbor Links Estates	\$326.38	\$326.38	0.00%	\$810.23	\$810.62	-0.05%
211	The Enclave	\$167.19	\$167.19	0.00%	\$651.04	\$651.43	-0.06%
214	Saville Rowe	\$162.27	\$162.27	0.00%	\$646.11	\$646.51	-0.06%
225	Ayshire	\$0.00	\$0.00	n/a	\$483.85	\$484.24	-0.08%
227	Cheshire	\$0.00	\$0.00	n/a	\$483.85	\$484.24	-0.08%
229	Derbyshire	\$0.00	\$0.00	n/a	\$483.85	\$484.24	-0.08%
123/125	Epic Properties	\$0.00	\$0.00	n/a	\$343.12	\$343.31	-0.06%
221/223	Radcliffe	\$0.00	\$0.00	n/a	\$483.85	\$484.24	-0.08%
231a	7/11	\$1,295.68	\$1,295.68	0.00%	\$16,252.47	\$16,261.02	-0.05%
231b	Primrose	\$1,295.68	\$1,295.68	0.00%	\$16,252.47	\$16,261.02	-0.05%
231c	Professional Center	\$1,295.68	\$1,295.68	0.00%	\$16,252.47	\$16,261.02	-0.05%
235/240	Professional Center	\$0.00	\$0.00	n/a	\$14,956.79	\$14,965.34	-0.06%
Remax Real Estate	Remax Real Estate	\$0.00	\$0.00	n/a	\$14,956.79	\$14,965.34	-0.06%
Golf Course	Golf Course	\$0.00	\$0.00	n/a	\$90.55	\$90.20	0.40%

# WESTCHASE

Community Development District

## Comparison of Assessment Rates Fiscal Year 2023 vs. Fiscal Year 2022

Section	Name	Special Funds			Total Assessments per Unit		
		FY 2023	FY 2022	Percent Change	FY 2023	FY 2022	Percent Change
302	Greensprings	\$674.87	\$674.87	0.00%	\$1,158.72	\$1,159.11	-0.03%
303	Greencrest	\$674.87	\$674.87	0.00%	\$1,158.72	\$1,159.11	-0.03%
304	Greenhedges	\$674.87	\$674.87	0.00%	\$1,158.72	\$1,159.11	-0.03%
305	Greenmont	\$674.87	\$674.87	0.00%	\$1,158.72	\$1,159.11	-0.03%
306	Greendale	\$674.87	\$674.87	0.00%	\$1,158.72	\$1,159.11	-0.03%
307	Greenpoint	\$674.87	\$674.87	0.00%	\$1,158.72	\$1,159.11	-0.03%
322	Village Green	\$674.87	\$674.87	0.00%	\$1,158.72	\$1,159.11	-0.03%
322	Village Green	\$674.87	\$674.87	0.00%	\$1,158.72	\$1,159.11	-0.03%
322	Village Green	\$674.87	\$674.87	0.00%	\$1,158.72	\$1,159.11	-0.03%
323	Westpark Village	\$225.98	\$260.47	-13.24%	\$709.83	\$744.70	-4.68%
323	Westpark Village	\$225.98	\$260.47	-13.24%	\$709.83	\$744.70	-4.68%
323	Westpark Village	\$225.98	\$260.47	-13.24%	\$709.83	\$744.70	-4.68%
323	Westpark Village	\$225.98	\$260.47	-13.24%	\$709.83	\$744.70	-4.68%
324	Westpark Village	\$225.98	\$260.47	-13.24%	\$709.83	\$744.70	-4.68%
324	Westpark Village	\$225.98	\$260.47	-13.24%	\$709.83	\$744.70	-4.68%
324	Westpark Village	\$225.98	\$260.47	-13.24%	\$709.83	\$744.70	-4.68%
324	Westpark Village	\$225.98	\$260.47	-13.24%	\$709.83	\$744.70	-4.68%
324	Westpark Village	\$225.98	\$260.47	-13.24%	\$709.83	\$744.70	-4.68%
324	Westpark Village	\$225.98	\$260.47	-13.24%	\$709.83	\$744.70	-4.68%
324	Westpark Village	\$225.98	\$260.47	-13.24%	\$709.83	\$744.70	-4.68%
325A	Westpark Village	\$225.98	\$260.47	-13.24%	\$709.83	\$744.70	-4.68%
326	Westpark Village	\$225.98	\$260.47	-13.24%	\$709.83	\$744.70	-4.68%
326	Westpark Village	\$225.98	\$260.47	-13.24%	\$709.83	\$744.70	-4.68%
326	Westpark Village	\$225.98	\$260.47	-13.24%	\$709.83	\$744.70	-4.68%
326	David Weekly Homes	\$225.98	\$0.00	n/a	\$709.83	\$484.24	46.59%
Westchase Station	Westpark Village	\$225.98	\$0.00	n/a	\$709.83	\$90.20	686.99%
370	Castleford	\$0.00	\$0.00	n/a	\$483.85	\$484.24	-0.08%
371	Stamford	\$0.00	\$0.00	n/a	\$483.85	\$484.24	-0.08%
372	Baybridge	\$0.00	\$0.00	n/a	\$483.85	\$484.24	-0.08%
373	Wakesbridge	\$0.00	\$0.00	n/a	\$483.85	\$484.24	-0.08%
374	Abbotsford	\$0.00	\$0.00	n/a	\$483.85	\$484.24	-0.08%
375	Chelmsford	\$0.00	\$0.00	n/a	\$483.85	\$484.24	-0.08%
376	Brentford	\$0.00	\$0.00	n/a	\$483.85	\$484.24	-0.08%
377	Kingsford	\$0.00	\$0.00	n/a	\$483.85	\$484.24	-0.08%
378	Stockbridge	\$0.00	\$0.00	n/a	\$483.85	\$484.24	-0.08%
411	Sturbridge	\$0.00	\$0.00	n/a	\$483.85	\$484.24	-0.08%
412	Stonebridge	\$243.28	\$243.27	0.01%	\$727.13	\$727.50	-0.05%
414	Woodbridge	\$0.00	\$0.00	n/a	\$483.85	\$484.24	-0.08%
430	Vineyards	\$212.06	\$212.05	0.00%	\$695.91	\$696.29	-0.06%

# WESTCHASE

Community Development District

## Comparison of Assessment Rates Fiscal Year 2023 vs. Fiscal Year 2022

Section	Name	Special Funds			Total Assessments per Unit		
		FY 2023	FY 2022	Percent Change	FY 2023	FY 2022	Percent Change
Cavendish	Cavendish	\$225.98	\$260.47	-13.24%	\$709.83	\$744.70	-4.68%
Gables Residential III	Gables Residential III	\$0.00	\$0.00	n/a	\$343.12	\$343.31	-0.06%
Arlington Park Condos	Arlington Park Condos	\$0.00	\$0.00	n/a	\$343.12	\$343.31	-0.06%
Gables Commercial	<i>Gables Commercial</i>	\$0.00	\$0.00	n/a	\$14,956.79	\$14,965.34	-0.06%
419	<i>Kids R Kids</i>	\$0.00	\$0.00	n/a	\$14,956.79	\$14,965.34	-0.06%
446/1	<i>CVS</i>	\$0.00	\$0.00	n/a	\$14,956.79	\$14,965.34	-0.06%
446/2	<i>Applebees</i>	\$0.00	\$0.00	n/a	\$14,956.79	\$14,965.34	-0.06%
446/3	<i>Burger King</i>	\$0.00	\$0.00	n/a	\$14,956.79	\$14,965.34	-0.06%
446/4	<i>Office</i>	\$0.00	\$0.00	n/a	\$14,956.79	\$14,965.34	-0.06%
324C-5	Residential	\$152.50	\$152.50	0.00%	\$636.35	\$636.74	-0.06%
324C-6	Ave @ Westchase	\$0.00	\$0.00	n/a	\$14,956.79	\$14,965.34	-0.06%
326D-3	Ave @ Westchase	\$0.00	\$0.00	n/a	\$14,956.79	\$14,965.34	-0.06%
326D-4	Ave @ Westchase	\$0.00	\$0.00	n/a	\$14,956.79	\$14,965.34	-0.06%
332	Morton Plant Mease	\$0.00	\$0.00	n/a	\$14,956.79	\$14,965.34	-0.06%