

**WESTCHASE**  
Community Development District

***Annual Operating Budget***  
Fiscal Year 2024

Version 4 - Approved Tentative Budget  
(6/6/23 Mtg)

Prepared by:



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**Westchase**  
Community Development District

**Operating Budget**  
Fiscal Year 2024

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET FY 2023	THRU APR-2023	MAY- SEP-2023	PROJECTED FY 2023	BUDGET FY 2024
<b>REVENUES</b>							
Interest - Investments	\$ 9,391	\$ 6,650	\$ 6,000	\$ 58,193	\$ 41,566	\$ 99,759	\$ 26,000
Interest - Tax Collector	93	23	-	1,372	-	1,372	-
Lease Revenue	-	3,483	-	-	-	-	-
Special Assmnts- Tax Collector	2,617,206	2,695,263	2,711,480	2,644,431	67,049	2,711,480	3,067,021
Special Assmnts- Discounts	(97,599)	(100,243)	(108,459)	(100,899)	-	(100,899)	(122,681)
Other Miscellaneous Revenues	3,920	8,611	-	2,768	-	2,768	-
Pavilion Rental	5,454	13,428	4,000	11,797	5,000	16,797	4,000
Insurance Reimbursements	-	18,467	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,538,465</b>	<b>2,645,682</b>	<b>2,613,021</b>	<b>2,617,662</b>	<b>113,615</b>	<b>2,731,277</b>	<b>2,974,340</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
P/R-Board of Supervisors	12,200	16,800	19,000	10,400	5,000	15,400	19,000
FICA Taxes	1,056	1,285	1,454	796	383	1,179	1,454
ProfServ-Dissemination Agent	2,000	-	-	-	-	-	-
ProfServ-Engineering	68,687	84,868	53,500	21,483	30,076	51,559	53,500
ProfServ-Legal Services	127,255	77,868	105,000	42,697	42,697	85,394	105,000
ProfServ-Mgmt Consulting Serv	116,858	120,130	123,734	72,178	51,557	123,734	123,734
ProfServ-Recording Secretary	7,836	10,938	11,000	7,165	5,118	12,283	11,000
Auditing Services	7,500	7,700	7,700	7,800	-	7,800	7,900
Postage and Freight	1,271	600	1,200	391	679	1,070	600
Insurance - General Liability	39,182	40,157	40,373	42,969	-	42,969	42,969
Printing and Binding	236	262	300	157	143	300	300
Legal Advertising	8,802	6,092	6,500	2,646	3,854	6,500	6,500
Misc-Assessmnt Collection Cost	29,832	31,559	46,530	50,871	1,341	52,212	58,840
Misc-Credit Card Fees	193	468	350	412	294	706	750
Misc-Contingency	-	1,500	1,600	2,109	100	2,209	1,600
Office Supplies	-	-	50	-	50	50	25
Annual District Filing Fee	175	175	175	175	-	175	175
<b>Total Administrative</b>	<b>423,083</b>	<b>400,402</b>	<b>418,466</b>	<b>262,249</b>	<b>141,292</b>	<b>403,540</b>	<b>433,347</b>
<i>Flood Control/Stormwater</i>							
Contracts-Lake and Wetland	118,000	118,000	118,000	68,833	49,167	118,000	118,000
Contracts-Fountain	7,020	7,710	8,100	5,060	3,760	8,820	8,820
R&M-Aquascaping	15,043	26,445	15,000	-	15,000	15,000	15,000
R&M-Drainage	33,026	25,937	27,280	20,560	6,720	27,280	26,560
R&M-Fountain	30,183	7,294	6,000	7,696	5,497	13,193	6,000
R&M-Lake Erosion	-	-	-	-	-	-	-
<b>Total Flood Control/Stormwater</b>	<b>203,272</b>	<b>185,386</b>	<b>174,380</b>	<b>102,149</b>	<b>80,144</b>	<b>182,293</b>	<b>174,380</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET FY 2023	THRU APR-2023	MAY- SEP-2023	PROJECTED FY 2023	BUDGET FY 2024
<b><i>Right of Way</i></b>							
Payroll-Salaries	229,542	225,740	237,143	142,393	104,050	246,443	246,443
Payroll-Benefits	90,878	132,603	95,834	100,897	38,483	139,380	95,834
Payroll - Overtime	23,946	25,667	17,500	18,941	13,529	32,470	17,500
Payroll - Bonus	11,000	9,500	35,883	10,000	25,883	35,883	35,883
FICA Taxes	30,073	30,650	31,196	19,501	12,095	31,596	31,908
Prof-Landscape Architect	-	4,007	-	13,535	-	13,535	-
Contracts-Police	142,222	153,731	143,000	92,308	62,165	154,473	143,000
Contracts-Other Services	19,560	17,930	19,560	11,410	8,150	19,560	19,560
Contracts-Landscape	569,101	557,208	562,608	325,038	232,170	557,208	557,208
Contracts-Mulch	147,592	147,592	147,592	73,796	73,796	147,592	147,592
Contracts-Plant Replacement	55,799	74,515	74,515	55,886	18,629	74,515	74,515
Contracts-Road Cleaning	8,749	7,556	9,843	6,562	3,281	9,843	9,843
Contracts-Security Alarms	673	668	671	222	321	543	671
Contracts-Pest Control	576	576	576	338	239	577	576
Fuel, Gasoline and Oil	12,560	15,492	13,000	8,202	7,859	16,061	13,000
Communication - Teleph - Field	5,078	4,923	5,000	2,677	1,912	4,589	5,000
Utility - General	24,766	27,067	23,275	16,379	14,462	30,841	23,275
Utility - Reclaimed Water	7,725	5,438	10,000	3,981	6,019	10,000	10,000
Insurance - General Liability	3,722	3,814	4,195	4,465	-	4,465	4,912
R&M-General	26,252	41,623	42,500	18,472	24,028	42,500	42,500
R&M-Equipment	11,236	7,990	8,000	4,543	3,457	8,000	8,000
R&M-Grounds	125,837	127,421	53,400	80,664	57,617	138,281	52,150
R&M-Irrigation	39,754	37,292	40,500	24,186	21,276	45,462	40,500
R&M-Sidewalks	7,819	7,467	15,616	1,500	14,116	15,616	15,616
R&M-Signage	3,175	1,180	6,000	-	6,000	6,000	6,000
R&M-Walls and Signage	22,344	39,972	32,500	22,341	18,958	41,299	32,500
R&M-Emergency & Disaster Relief	-	-	-	14,120	-	14,120	-
Misc-Holiday Decor	17,177	3,702	10,000	10,571	-	10,571	10,000
Misc-Taxes (Streetlights)	34,076	34,076	34,077	41,039	-	41,039	41,039
Misc-Contingency	1,354	3,114	5,000	8,453	3,000	11,453	341,247
Office Supplies	2,398	3,639	3,500	496	3,004	3,500	3,500
Cleaning Services	6,804	6,618	6,600	3,876	2,750	6,626	6,600
Op Supplies - General	2,138	4,074	5,000	323	4,677	5,000	5,000
Op Supplies - Uniforms	315	339	600	449	151	600	600
Supplies - Misc.	-	429	600	-	600	600	600
Subscriptions and Memberships	3,195	4,484	5,000	2,185	2,299	4,484	5,000
Conference and Seminars	-	-	1,000	-	1,000	1,000	1,000
Cap Outlay	-	-	-	68,069	-	68,069	-
<b><i>Total Right of Way</i></b>	<b>1,687,436</b>	<b>1,768,097</b>	<b>1,701,284</b>	<b>1,207,818</b>	<b>785,974</b>	<b>1,993,792</b>	<b>2,048,572</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET FY 2023	THRU APR-2023	MAY- SEP-2023	PROJECTED FY 2023	BUDGET FY 2024
<b>Common Area</b>							
R&M-General	28,596	56,443	30,000	15,327	14,235	29,562	30,000
R&M-Boardwalks	-	-	700	-	700	700	700
R&M-Brick Pavers	-	-	1,200	-	1,200	1,200	1,200
R&M-Grounds	2,212	-	1,500	27,294	19,496	46,790	1,500
R&M-Signage	-	-	1,400	-	1,400	1,400	1,400
R&M-Walls and Signage	1,468	2,975	4,000	13,331	5,000	18,331	4,000
Misc-Internet Services	7,345	7,354	7,391	4,288	3,064	7,352	7,391
Impr - Park	-	-	272,700	5,020	-	5,020	271,850
Impr - Landscape	55,590	-	-	-	-	-	-
<b>Total Common Area</b>	<b>95,211</b>	<b>66,772</b>	<b>318,891</b>	<b>65,260</b>	<b>45,095</b>	<b>110,355</b>	<b>318,041</b>
<b>TOTAL EXPENDITURES</b>	<b>2,409,002</b>	<b>2,420,657</b>	<b>2,613,021</b>	<b>1,637,476</b>	<b>1,052,505</b>	<b>2,689,980</b>	<b>2,974,340</b>
Excess (deficiency) of revenues							
Over (under) expenditures	129,463	225,025	-	980,186	(938,890)	41,297	-
<b>FUND BALANCE, BEGINNING</b>	3,570,455	3,699,917	3,924,942	3,924,942	-	3,924,942	3,966,239
<b>FUND BALANCE, ENDING</b>	<b>\$ 3,699,917</b>	<b>\$ 3,924,942</b>	<b>\$ 3,924,942</b>	<b>\$ 4,905,128</b>	<b>\$ (938,890)</b>	<b>\$ 3,966,239</b>	<b>\$ 3,966,239</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 3,966,239
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	-
<b>Total Funds Available (Estimated) - 9/30/24</b>	<b>3,966,239</b>

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

Deposits	\$ 4,095
Subtotal	<u>4,095</u>

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	743,585 <sup>(1)</sup>
Reserves - Erosion Control	60,000
Reserves - Roadways Prior Years	502,031
Subtotal	<u>1,305,616</u>

<b>Total Allocation of Available Funds</b>	<b>1,309,711</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 2,656,528</u></b>
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(1) Represents approximately 3 months of budgeted expenditures.

**Budget Narrative**  
Fiscal Year 2024

<b>REVENUES</b>
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**Interest-Investments**

The District earns interest on the monthly average collected balance for their money market account.

**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.

<b>EXPENDITURES</b>
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**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 2024

**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 \$650 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 2024

<b>EXPENDITURES</b>
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**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**

This expense is projected for incidental actuating fountain 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 2024**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); Charter Communications (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 2024

<b>EXPENDITURES</b>
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**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, Glenclyff Park and West Park Village. The total linear footage is approximately 175".

**Budget Narrative**  
Fiscal Year 2024

<b>EXPENDITURES</b>
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**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**

*Charter Communications* business internet services for Glencliff, 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**  
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ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU APR-2023	PROJECTED MAY- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
<b>REVENUES</b>							
Interest - Investments	\$ 919	\$ 321	\$ 500	\$ 5,247	\$ 3,748	\$ 8,995	\$ 500
Special Assmnts- Tax Collector	56,138	56,138	56,138	54,750	1,388	56,138	56,137
Special Assmnts- Discounts	(2,093)	(2,088)	(2,246)	(2,089)	-	(2,089)	(2,245)
Gate Bar Code/Remotes	258	196	-	65	-	65	-
<b>TOTAL REVENUES</b>	<b>55,222</b>	<b>54,567</b>	<b>54,392</b>	<b>57,973</b>	<b>5,136</b>	<b>63,109</b>	<b>54,392</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	640	657	1,123	1,053	28	1,081	1,123
Misc-Credit Card Fees	10	6	15	2	-	2	15
<b>Total Administrative</b>	<b>650</b>	<b>663</b>	<b>1,138</b>	<b>1,055</b>	<b>28</b>	<b>1,083</b>	<b>1,138</b>
<i>Right of Way</i>							
Communication - Teleph - Field	3,050	3,958	3,300	2,081	1,680	3,761	3,300
Electricity - Streetlighting	5,403	9,423	5,500	4,127	2,830	6,957	5,500
Insurance - General Liability	1,665	1,707	1,878	1,999	-	1,999	2,198
R&M-General	21,299	29,213	19,700	17,082	6,483	23,565	19,700
R&M-Gate	5,566	13,717	5,794	4,711	1,083	5,794	5,794
Reserve - Roadways	-	-	17,082	-	-	-	16,762
<b>Total Right of Way</b>	<b>36,983</b>	<b>58,018</b>	<b>53,254</b>	<b>30,000</b>	<b>12,076</b>	<b>42,076</b>	<b>53,254</b>
<b>TOTAL EXPENDITURES</b>	<b>37,633</b>	<b>58,681</b>	<b>54,392</b>	<b>31,055</b>	<b>12,104</b>	<b>43,159</b>	<b>54,392</b>
Excess (deficiency) of revenues Over (under) expenditures	17,589	(4,114)	-	26,918	(6,968)	19,950	-
<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	17,589	(4,114)	-	26,918	(6,968)	19,950	-
<b>FUND BALANCE, BEGINNING</b>	<b>345,405</b>	<b>362,994</b>	<b>358,880</b>	<b>358,880</b>	<b>-</b>	<b>358,880</b>	<b>378,830</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 362,994</b>	<b>\$ 358,880</b>	<b>\$ 358,880</b>	<b>\$ 385,798</b>	<b>\$ (6,968)</b>	<b>\$ 378,830</b>	<b>\$ 378,830</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 378,830
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	16,762
<b>Total Funds Available (Estimated) - 9/30/24</b>	<b>395,593</b>

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

Deposits	\$ 667
Subtotal	667

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating	9,407 <sup>(1)</sup>
Reserves - Roadways Prior Years	123,994
Reserves - Roadways FY 2023	17,082
Reserves - Roadways FY 2024	16,762
Subtotal	157,838

<b>Total Allocation of Available Funds</b>	<b>167,912</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b>\$ 227,681</b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2026	2 Years Remaining
Anticipated Replacement Costs	\$ 168,000.00	
Anticipated Reserve	\$ 168,000.00	

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU APR-2023	PROJECTED MAY- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
<b>REVENUES</b>							
Interest - Investments	\$ 58	\$ 19	\$ 150	\$ 236	169	\$ 405	\$ 150
Special Assmnts- Tax Collector	18,057	18,057	18,057	17,610	447	18,057	18,057
Special Assmnts- Discounts	(673)	(672)	(722)	(672)	-	(672)	(722)
<b>TOTAL REVENUES</b>	<b>17,442</b>	<b>17,404</b>	<b>17,485</b>	<b>17,174</b>	<b>616</b>	<b>17,790</b>	<b>17,485</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	206	211	361	339	9	348	361
<b>Total Administrative</b>	<b>206</b>	<b>211</b>	<b>361</b>	<b>339</b>	<b>9</b>	<b>348</b>	<b>361</b>
<i>Right of Way</i>							
R&M-Streetlights	18,228	22,157	17,124	13,533	10,020	23,553	17,124
<b>Total Right of Way</b>	<b>18,228</b>	<b>22,157</b>	<b>17,124</b>	<b>13,533</b>	<b>10,020</b>	<b>23,553</b>	<b>17,124</b>
<b>TOTAL EXPENDITURES</b>	<b>18,434</b>	<b>22,368</b>	<b>17,485</b>	<b>13,872</b>	<b>10,029</b>	<b>23,901</b>	<b>17,485</b>
Excess (deficiency) of revenues							
Over (under) expenditures	(992)	(4,964)	-	3,302	(9,413)	(6,111)	-
<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	(992)	(4,964)	-	3,302	(9,413)	(6,111)	-
<b>FUND BALANCE, BEGINNING</b>	<b>21,958</b>	<b>20,966</b>	<b>16,002</b>	<b>16,002</b>	<b>-</b>	<b>16,002</b>	<b>9,891</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 20,966</b>	<b>\$ 16,002</b>	<b>\$ 16,002</b>	<b>\$ 19,304</b>	<b>\$ (9,413)</b>	<b>\$ 9,891</b>	<b>\$ 9,891</b>



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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 9,891
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	-
<b>Total Funds Available (Estimated) - 9/30/24</b>	<b>9,891</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	\$ 3,030
Subtotal	<u>3,030</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><u>7,401</u></b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 2,489</u></b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU APR-2023	PROJECTED MAY- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
<b>REVENUES</b>							
Interest - Investments	\$ 65	\$ 15	\$ 65	\$ 150	\$ 107	\$ 257	\$ 80
Special Assmnts- Tax Collector	5,842	5,842	5,842	5,698	144	5,842	9,047
Special Assmnts- Discounts	(218)	(217)	(234)	(217)	-	(217)	(362)
Gate Bar Code/Remotes	65	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>5,754</b>	<b>5,640</b>	<b>5,673</b>	<b>5,631</b>	<b>251</b>	<b>5,882</b>	<b>8,765</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	67	68	117	110	3	113	181
Misc-Credit Card Fees	2	-	4	-	-	-	4
<b>Total Administrative</b>	<b>69</b>	<b>68</b>	<b>121</b>	<b>110</b>	<b>3</b>	<b>113</b>	<b>185</b>
<i>Right of Way</i>							
Communication - Teleph - Field	1,799	1,827	1,800	1,086	750	1,836	1,800
Insurance - General Liability	2,743	2,811	3,092	3,291	-	3,291	3,420
R&M-General	-	3,566	1,500	3,957	1,308	5,265	1,500
R&M-Gate	1,655	4,381	1,500	2,610	1,000	3,610	1,500
R&M-Streetlights	289	364	360	236	150	386	360
Capital Outlay	6,185	-	-	-	-	-	-
Reserve - Roadways	-	-	2,550	-	-	-	-
<b>Total Right of Way</b>	<b>12,671</b>	<b>12,949</b>	<b>10,802</b>	<b>11,180</b>	<b>3,208</b>	<b>14,388</b>	<b>8,580</b>
<b>TOTAL EXPENDITURES</b>	<b>12,740</b>	<b>13,017</b>	<b>10,923</b>	<b>11,290</b>	<b>3,210</b>	<b>14,500</b>	<b>8,765</b>
Excess (deficiency) of revenues							
Over (under) expenditures	(6,986)	(7,377)	(5,250)	(5,659)	(2,959)	(8,618)	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	(5,250)	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(5,250)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(6,986)	(7,377)	(5,250)	(5,659)	(2,959)	(8,618)	-
<b>FUND BALANCE, BEGINNING</b>	<b>24,480</b>	<b>17,494</b>	<b>10,117</b>	<b>10,117</b>	<b>-</b>	<b>10,117</b>	<b>1,499</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 17,494</b>	<b>\$ 10,117</b>	<b>\$ 4,867</b>	<b>\$ 4,458</b>	<b>\$ (2,959)</b>	<b>\$ 1,499</b>	<b>\$ 1,499</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 1,499
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	-
<b>Total Funds Available (Estimated) - 9/30/24</b>	<b>1,499</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	\$ 20
Subtotal	20

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	1,479 <sup>(1)</sup>
Reserves - Roadways Prior Years	-
Reserves - Roadways FY 2023	-
Reserves - Roadways FY 2024	-
Subtotal	-

<b>Total Allocation of Available Funds</b>	<b>1,499</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b>\$ -</b>
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**Notes**

(1) Should represent approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2035	5 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 2024 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU APR-2023	PROJECTED MAY- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
<b>REVENUES</b>							
Interest - Investments	\$ 99	\$ 39	\$ 150	\$ 719	\$ 514	\$ 1,233	\$ 150
Special Assmnts- Tax Collector	6,807	5,520	5,520	5,384	136	5,520	5,520
Special Assmnts- Discounts	(254)	(205)	(221)	(205)	-	(205)	(221)
<b>TOTAL REVENUES</b>	<b>6,652</b>	<b>5,354</b>	<b>5,449</b>	<b>5,898</b>	<b>650</b>	<b>6,548</b>	<b>5,449</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	78	65	110	104	3	107	110
<b>Total Administrative</b>	<b>78</b>	<b>65</b>	<b>110</b>	<b>104</b>	<b>3</b>	<b>107</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>78</b>	<b>65</b>	<b>5,449</b>	<b>104</b>	<b>5,003</b>	<b>5,107</b>	<b>5,449</b>
Excess (deficiency) of revenues							
Over (under) expenditures	6,574	5,289	-	5,794	(4,353)	1,441	-
<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	6,574	5,289	-	5,794	(4,353)	1,441	-
<b>FUND BALANCE, BEGINNING</b>	<b>37,353</b>	<b>43,927</b>	<b>49,216</b>	<b>49,216</b>	<b>-</b>	<b>49,216</b>	<b>50,657</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 43,927</b>	<b>\$ 49,216</b>	<b>\$ 49,216</b>	<b>\$ 55,010</b>	<b>\$ (4,353)</b>	<b>\$ 50,657</b>	<b>\$ 50,657</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 50,657
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	339
<b>Total Funds Available (Estimated) - 9/30/24</b>	<b>50,996</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	\$ 1,278 <sup>(1)</sup>
Reserves - Roadways Prior Years	12,733
Reserves - Roadways FY 2023	339
Reserves - Roadways FY 2024	339
Subtotal	<u>13,411</u>
<b>Total Allocation of Available Funds</b>	<b>14,689</b>

<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 36,307</u></b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2032	8 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 2024 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU APR-2023	PROJECTED MAY- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
<b>REVENUES</b>							
Interest - Investments	\$ 957	\$ 291	\$ 500	\$ 4,643	\$ 3,316	\$ 7,959	\$ 700
Special Assmnts- Tax Collector	300,625	344,186	344,186	335,675	8,511	344,186	406,350
Special Assmnts- Discounts	(11,211)	(12,801)	(13,767)	(12,808)	-	(12,808)	(16,254)
Gate Bar Code/Remotes	2,912	3,078	-	1,810	-	1,810	-
Insurance Reimbursements	-	13,290	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>293,283</b>	<b>348,044</b>	<b>330,919</b>	<b>329,320</b>	<b>11,827</b>	<b>341,147</b>	<b>390,797</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	3,427	4,030	6,884	6,457	170	6,627	8,127
Misc-Credit Card Fees	103	115	80	64	35	99	80
<b>Total Administrative</b>	<b>3,530</b>	<b>4,145</b>	<b>6,964</b>	<b>6,521</b>	<b>205</b>	<b>6,726</b>	<b>8,207</b>
<i>Right of Way</i>							
Contracts-Security Services	190,671	221,851	176,200	129,985	85,000	214,985	240,977
Contracts-Pest Control	240	240	240	140	100	240	240
Communication - Teleph - Field	2,108	2,096	2,100	1,170	930	2,100	2,100
Insurance - General Liability	931	954	1,049	1,116	-	1,116	1,273
R&M-General	43,021	56,175	21,760	47,613	500	48,113	20,000
R&M-Gate	17,028	15,054	10,000	15,905	1,000	16,905	10,000
R&M-Streetlights	51,470	60,037	52,000	38,509	28,500	67,009	66,000
Reserve - Roadways	-	-	43,000	-	-	-	42,000
<b>Total Right of Way</b>	<b>305,469</b>	<b>356,407</b>	<b>306,349</b>	<b>234,438</b>	<b>116,030</b>	<b>350,468</b>	<b>382,590</b>
<b>TOTAL EXPENDITURES</b>	<b>308,999</b>	<b>360,552</b>	<b>313,313</b>	<b>240,959</b>	<b>116,235</b>	<b>357,194</b>	<b>390,797</b>
Excess (deficiency) of revenues Over (under) expenditures	(15,716)	(12,508)	17,606	88,361	(104,408)	(16,047)	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	17,606	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>17,606</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(15,716)	(12,508)	17,606	88,361	(104,408)	(16,047)	-
<b>FUND BALANCE, BEGINNING</b>	<b>345,553</b>	<b>329,837</b>	<b>317,329</b>	<b>317,329</b>	<b>-</b>	<b>317,329</b>	<b>301,282</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 329,837</b>	<b>\$ 317,329</b>	<b>\$ 334,935</b>	<b>\$ 405,690</b>	<b>\$ (104,408)</b>	<b>\$ 301,282</b>	<b>\$ 301,282</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 301,282
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	42,000
<b>Total Funds Available (Estimated) - 9/30/24</b>	<b>343,282</b>

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

Deposits	\$ 8,120
Subtotal	<u>8,120</u>

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	0 <sup>(1)</sup>
Reserves - Roadways Prior Years	281,569
Reserves - Roadways FY 2023	11,593
Reserves - Roadways FY 2024	42,000
Subtotal	<u>335,162</u>

<b>Total Allocation of Available Funds</b>	<b>343,282</b>
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<b>Total Unassigned (undesignated) Cash</b>	<u><u>\$ -</u></u>
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**Notes**

(1) Should represent approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2033	10 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 2024 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU APR-2023	PROJECTED MAY- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
<b>REVENUES</b>							
Interest - Investments	\$ 184	\$ 67	\$ 200	\$ 1,175	\$ 839	\$ 2,014	\$ 200
Special Assmnts- Tax Collector	16,152	16,056	16,056	15,659	397	16,056	16,056
Special Assmnts- Discounts	(602)	(597)	(642)	(597)	-	(597)	(642)
Gate Bar Code/Remotes	266	65	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>16,000</b>	<b>15,591</b>	<b>15,614</b>	<b>16,237</b>	<b>1,236</b>	<b>17,473</b>	<b>15,614</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	184	188	321	301	8	309	321
Misc-Credit Card Fees	7	-	10	-	-	-	10
<b>Total Administrative</b>	<b>191</b>	<b>188</b>	<b>331</b>	<b>301</b>	<b>8</b>	<b>309</b>	<b>331</b>
<i>Right of Way</i>							
Communication - Teleph - Field	1,505	1,499	1,500	848	606	1,454	1,500
Insurance - General Liability	343	351	386	411	-	411	386
R&M-General	415	-	1,000	6,987	1,000	7,987	1,000
R&M-Gate	837	3,163	3,792	891	3,792	4,683	3,792
R&M-Streetlights	5,405	6,342	5,650	4,118	3,110	7,228	5,650
Reserve - Roadways	-	-	2,955	-	-	-	2,955
<b>Total Right of Way</b>	<b>8,505</b>	<b>11,355</b>	<b>15,283</b>	<b>13,255</b>	<b>8,508</b>	<b>21,763</b>	<b>15,283</b>
<b>TOTAL EXPENDITURES</b>	<b>8,696</b>	<b>11,543</b>	<b>15,614</b>	<b>13,556</b>	<b>8,516</b>	<b>22,072</b>	<b>15,614</b>
Excess (deficiency) of revenues Over (under) expenditures	7,304	4,048	-	2,681	(7,279)	(4,598)	-
Net change in fund balance	7,304	4,048	-	2,681	(7,279)	(4,598)	-
<b>FUND BALANCE, BEGINNING</b>	69,065	76,369	80,417	80,417	-	80,417	75,819
<b>FUND BALANCE, ENDING</b>	<b>\$ 76,369</b>	<b>\$ 80,417</b>	<b>\$ 80,417</b>	<b>\$ 83,098</b>	<b>\$ (7,279)</b>	<b>\$ 75,819</b>	<b>\$ 75,819</b>



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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 75,819
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	2,955
<b>Total Funds Available (Estimated) - 9/30/24</b>	<b>78,774</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	\$ 853
Subtotal	853

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	3,165 <sup>(1)</sup>
Reserves - Roadways Prior Years	42,066
Reserves - Roadways FY 2023	2,955
Reserves - Roadways FY 2024	2,955
Subtotal	47,976

<b>Total Allocation of Available Funds</b>	<b>51,994</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b>\$ 26,780</b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2031	7 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 2024 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU APR-2023	PROJECTED MAY- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
Interest - Investments	\$ 3	\$ 108	\$ -	\$ 1,761	\$ 1,258	\$ 3,019	\$ -
Special Assmnts- Tax Collector	235,000	126,326	126,326	123,202	3,124	126,326	126,326
Special Assmnts- Discounts	(8,763)	(4,698)	(5,053)	(4,701)	-	(4,701)	(5,053)
<b>TOTAL REVENUES</b>	<b>226,240</b>	<b>121,736</b>	<b>121,273</b>	<b>120,262</b>	<b>4,382</b>	<b>124,644</b>	<b>121,273</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	2,679	1,479	2,527	2,370	62	2,432	2,527
<b>Total Administrative</b>	<b>2,679</b>	<b>1,479</b>	<b>2,527</b>	<b>2,370</b>	<b>62</b>	<b>2,432</b>	<b>2,527</b>
<i>Right of Way</i>							
R&M-General	-	-	2,044	-	2,044	2,044	2,044
R&M-Streetlights	102,880	122,641	105,000	76,709	57,355	134,064	105,000
Reserve - Roadways	-	-	11,702	3,142	-	3,142	11,702
<b>Total Right of Way</b>	<b>102,880</b>	<b>122,641</b>	<b>118,746</b>	<b>79,851</b>	<b>59,399</b>	<b>139,250</b>	<b>118,746</b>
<b>TOTAL EXPENDITURES</b>	<b>105,559</b>	<b>124,120</b>	<b>121,273</b>	<b>82,221</b>	<b>59,461</b>	<b>141,682</b>	<b>121,273</b>
Excess (deficiency) of revenues							
Over (under) expenditures	120,681	(2,384)	-	38,041	(55,080)	(17,039)	-
<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	120,681	(2,384)	-	38,041	(55,080)	(17,039)	-
<b>FUND BALANCE, BEGINNING</b>	<b>2,068</b>	<b>122,749</b>	<b>120,365</b>	<b>120,365</b>	<b>-</b>	<b>120,365</b>	<b>103,326</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 122,749</b>	<b>\$ 120,365</b>	<b>\$ 120,365</b>	<b>\$ 158,406</b>	<b>\$ (55,080)</b>	<b>\$ 103,326</b>	<b>\$ 103,326</b>

# WESTCHASE

Community Development District

West Park Village (323,4,5A,6) General Fund 104

## Exhibit "H" Allocation of Fund Balances

### AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 103,326
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	11,702
<b>Total Funds Available (Estimated) - 9/30/24</b>	<b>115,028</b>

### ALLOCATION OF AVAILABLE FUNDS

#### ***Nonspendable Fund Balance***

Deposits	\$ 14,572
Subtotal	14,572

#### ***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	14,482 <sup>(1)</sup>
Reserves - Roadways FY Prior Year	65,713
Reserves - Roadways FY 2023	8,560
Reserves - Roadways FY 2024	11,702
Subtotal	85,974

<b>Total Allocation of Available Funds</b>	<b>115,029</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b>\$ -</b>
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### Notes

(1) Represents approximately 1.5 months of budgeted expenditures.

Anticipated Replacement Year	2029	5 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 2024 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU APR-2023	PROJECTED MAY- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
<b>REVENUES</b>							
Interest - Investments	\$ 48	\$ 18	\$ 90	\$ 335	\$ 239	\$ 574	\$ 90
Special Assmnts- Tax Collector	7,778	7,778	7,778	7,586	192	7,778	7,778
Special Assmnts- Discounts	(290)	(289)	(311)	(289)	-	(289)	(311)
<b>TOTAL REVENUES</b>	<b>7,536</b>	<b>7,507</b>	<b>7,557</b>	<b>7,632</b>	<b>431</b>	<b>8,063</b>	<b>7,557</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	89	91	156	146	4	150	156
<b>Total Administrative</b>	<b>89</b>	<b>91</b>	<b>156</b>	<b>146</b>	<b>4</b>	<b>150</b>	<b>156</b>
<i>Right of Way</i>							
R&M-Streetlights	5,012	5,044	4,999	3,704	2,735	6,439	4,999
Reserve - Roadways	-	-	2,402	-	-	-	2,402
<b>Total Right of Way</b>	<b>5,012</b>	<b>5,044</b>	<b>7,401</b>	<b>3,704</b>	<b>2,735</b>	<b>6,439</b>	<b>7,401</b>
<b>TOTAL EXPENDITURES</b>	<b>5,101</b>	<b>5,135</b>	<b>7,557</b>	<b>3,850</b>	<b>2,739</b>	<b>6,589</b>	<b>7,557</b>
Excess (deficiency) of revenues							
Over (under) expenditures	2,435	2,372	-	3,782	(2,308)	1,474	-
<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	2,435	2,372	-	3,782	(2,308)	1,474	-
<b>FUND BALANCE, BEGINNING</b>	<b>18,105</b>	<b>20,540</b>	<b>22,912</b>	<b>22,912</b>	<b>-</b>	<b>22,912</b>	<b>24,386</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 20,540</b>	<b>\$ 22,912</b>	<b>\$ 22,912</b>	<b>\$ 26,694</b>	<b>\$ (2,308)</b>	<b>\$ 24,386</b>	<b>\$ 24,386</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 24,386
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	2,402
<b>Total Funds Available (Estimated) - 9/30/24</b>	<b>26,788</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	\$ 765
Subtotal	765

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	1,289 <sup>(1)</sup>
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Reserves - Roadways Prior Years	16,591
Reserves - Roadways FY 2023	2,402
Reserves - Roadways FY 2024	2,402
Subtotal	21,395

<b>Total Allocation of Available Funds</b>	<b>23,449</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b>\$ 3,340</b>
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**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 2024 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU APR-2023	PROJECTED MAY- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
<b>REVENUES</b>							
Interest - Investments	\$ 563	\$ 199	\$ 500	\$ 3,569	\$ 2,549	\$ 6,118	\$ 500
Special Assmnts- Tax Collector	25,926	25,447	25,447	24,818	629	25,447	25,447
Special Assmnts- Discounts	(967)	(946)	(1,018)	(947)	-	(947)	(1,018)
Gate Bar Code/Remotes	226	226	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>25,748</b>	<b>24,926</b>	<b>24,929</b>	<b>27,440</b>	<b>3,178</b>	<b>30,618</b>	<b>24,929</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	296	298	509	477	13	490	509
Misc-Credit Card Fees	4	1	10	-	-	-	10
<b>Total Administrative</b>	<b>300</b>	<b>299</b>	<b>519</b>	<b>477</b>	<b>13</b>	<b>490</b>	<b>519</b>
<i>Right of Way</i>							
Insurance - General Liability	392	402	442	470	-	470	517
R&M-General	-	2,674	4,543	500	4,043	4,543	4,543
R&M-Drainage	1,805	-	3,000	-	3,000	3,000	2,625
R&M-Gate	6,326	2,989	5,000	4,244	756	5,000	5,000
Misc-Internet Services	1,453	1,438	1,500	971	694	1,665	1,800
Reserve - Roadways	-	-	9,925	-	-	-	9,925
<b>Total Right of Way</b>	<b>9,976</b>	<b>7,503</b>	<b>24,410</b>	<b>6,185</b>	<b>8,493</b>	<b>14,678</b>	<b>24,410</b>
<b>TOTAL EXPENDITURES</b>	<b>10,276</b>	<b>7,802</b>	<b>24,929</b>	<b>6,662</b>	<b>8,505</b>	<b>15,167</b>	<b>24,929</b>
Excess (deficiency) of revenues Over (under) expenditures	15,472	17,124	-	20,778	(5,327)	15,451	-
<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	15,472	17,124	-	20,778	(5,327)	15,451	-
<b>FUND BALANCE, BEGINNING</b>	<b>211,680</b>	<b>227,152</b>	<b>244,276</b>	<b>244,276</b>	<b>-</b>	<b>244,276</b>	<b>259,727</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 227,152</b>	<b>\$ 244,276</b>	<b>\$ 244,276</b>	<b>\$ 265,054</b>	<b>\$ (5,327)</b>	<b>\$ 259,727</b>	<b>\$ 259,727</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 259,727
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	9,925
<b>Total Funds Available (Estimated) - 9/30/24</b>	<b>269,652</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	\$ 3,751 <sup>(1)</sup>
Reserves - Roadways Prior Years	125,234
Reserves - Roadways FY 2023	9,925
Reserves - Roadways FY 2024	9,925
Subtotal	<u>145,084</u>
<b>Total Allocation of Available Funds</b>	<b>148,835</b>

<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 120,817</u></b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2033	9 Years remaining
Anticipated Replacement Costs	\$ 214,509.60	
Anticipated Reserve Balance	\$ 214,509.60	

# **Westchase**

Community Development District

## **Supporting Budget Schedules**

Fiscal Year 2024



## Comparison of Assessment Rates

### Fiscal Year 2024 vs. Fiscal Year 2023

Section	Name	Units	General Fund		Percent Change
			FY 2024	FY 2023	
104	Wycliffe	30	\$539.65	\$483.85	11.53%
110	Bennington	108	\$539.65	\$483.85	11.53%
110	Woodbay	163	\$539.65	\$483.85	11.53%
111	Berkley Square	122	\$382.91	\$343.12	11.60%
115	Glenfield	101	\$539.65	\$483.85	11.53%
117	Keswick Forest	64	\$539.65	\$483.85	11.53%
121	Shopping Center	9.9	\$17,645.42	\$14,956.79	17.98%
122	Shopping Center	7.24	\$17,645.42	\$14,956.79	17.98%
201	Glenclyff	48	\$539.65	\$483.85	11.53%
203	Harbor Links	109	\$539.65	\$483.85	11.53%
205	Harbor Links Estates	63	\$539.65	\$483.85	11.53%
211	The Enclave	108	\$539.65	\$483.85	11.53%
214	Saville Rowe	36	\$539.65	\$483.85	11.53%
225	Ayshire	49	\$539.65	\$483.85	11.53%
227	Cheshire	81	\$539.65	\$483.85	11.53%
229	Derbyshire	105	\$539.65	\$483.85	11.53%
123/125	Epic Properties	400	\$382.91	\$343.12	11.60%
221/223	Radcliffe	154	\$539.65	\$483.85	11.53%
231a	7/11	1.17	\$17,645.42	\$14,956.79	17.98%
231b	Primrose	1.27	\$17,645.42	\$14,956.79	17.98%
231c	Professional Center	1.82	\$17,645.42	\$14,956.79	17.98%
235/240	Professional Center	5.54	\$17,645.42	\$14,956.79	17.98%
Remax Real Estate	Remax Real Estate	0.53	\$17,645.42	\$14,956.79	17.98%
Golf Course	Golf Course	58	\$94.11	\$90.55	3.93%

# WESTCHASE

Community Development District

## Comparison of Assessment Rates Fiscal Year 2024 vs. Fiscal Year 2023

Section	Name	Units	General Fund		Percent Change
			FY 2024	FY 2023	
302	Greensprings	60	\$539.65	\$483.85	11.53%
303	Greencrest	54	\$539.65	\$483.85	11.53%
304	Greenhedges	53	\$539.65	\$483.85	11.53%
305	Greenmont	41	\$539.65	\$483.85	11.53%
306	Greendale	59	\$539.65	\$483.85	11.53%
307	Greenpoint	153	\$539.65	\$483.85	11.53%
322	Village Green	10	\$539.65	\$483.85	11.53%
322	Village Green	67	\$539.65	\$483.85	11.53%
322	Village Green	13	\$539.65	\$483.85	11.53%
323	Westpark Village	77	\$539.65	\$483.85	11.53%
323	Westpark Village	10	\$539.65	\$483.85	11.53%
323	Westpark Village	38	\$539.65	\$483.85	11.53%
323	Westpark Village	37	\$539.65	\$483.85	11.53%
324	Westpark Village	22	\$539.65	\$483.85	11.53%
324	Westpark Village	22	\$539.65	\$483.85	11.53%
324	Westpark Village	24	\$539.65	\$483.85	11.53%
324	Westpark Village	40	\$539.65	\$483.85	11.53%
324	Westpark Village	6	\$539.65	\$483.85	11.53%
325A	Westpark Village	50	\$539.65	\$483.85	11.53%
326	Westpark Village	22	\$539.65	\$483.85	11.53%
326	Westpark Village	30	\$539.65	\$483.85	11.53%
326	Westpark Village	17	\$539.65	\$483.85	11.53%
326	David Weekly Homes	36	\$539.65	\$483.85	11.53%
Westchase Station	Westpark Village	38	\$539.65	\$483.85	11.53%
370	Castleford	69	\$539.65	\$483.85	11.53%
371	Stamford	61	\$539.65	\$483.85	11.53%
372	Baybridge	102	\$539.65	\$483.85	11.53%
373	Wakesbridge	86	\$539.65	\$483.85	11.53%
374	Abbotsford	40	\$539.65	\$483.85	11.53%
375	Chelmsford	100	\$539.65	\$483.85	11.53%
376	Brentford	85	\$539.65	\$483.85	11.53%
377	Kingsford	132	\$539.65	\$483.85	11.53%
378	Stockbridge	68	\$539.65	\$483.85	11.53%
411	Sturbridge	47	\$539.65	\$483.85	11.53%
412	Stonebridge	66	\$539.65	\$483.85	11.53%
414	Woodbridge	40	\$539.65	\$483.85	11.53%
430	Vineyards	120	\$539.65	\$483.85	11.53%

## Comparison of Assessment Rates

### Fiscal Year 2024 vs. Fiscal Year 2023

Section	Name	Units	General Fund		Percent Change
			FY 2024	FY 2023	
Cavendish	Cavendish	90	\$539.65	\$483.85	11.53%
Gables Residential III	Gables Residential III	615	\$382.91	\$343.12	11.60%
Arlington Park Condos	Arlington Park Condos	76	\$382.91	\$343.12	11.60%
Gables Commercial	<i>Gables Commercial</i>	0.94	\$17,645.42	\$14,956.79	17.98%
419	<i>Kids R Kids</i>	1.73	\$17,645.42	\$14,956.79	17.98%
446/1	<i>CVS</i>	1.42	\$17,645.42	\$14,956.79	17.98%
446/2	<i>Applebees</i>	1.04	\$17,645.42	\$14,956.79	17.98%
446/3	<i>Burger King</i>	1.69	\$17,645.42	\$14,956.79	17.98%
446/4	<i>Office</i>	2	\$17,645.42	\$14,956.79	17.98%
324C-5	Residential	51	\$539.65	\$483.85	11.53%
324C-6	Ave @ Westchase	1.74	\$17,645.42	\$14,956.79	17.98%
326D-3	Ave @ Westchase	0.57	\$17,645.42	\$14,956.79	17.98%
326D-4	Ave @ Westchase	3.24	\$17,645.42	\$14,956.79	17.98%
332	Morton Plant Mease	2.74	\$17,645.42	\$14,956.79	17.98%

## Comparison of Assessment Rates

### Fiscal Year 2024 vs. Fiscal Year 2023

Section	Name	Special Funds			Total Assessments per Unit		
		FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change
104	Wycliffe	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
110	Bennington	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
110	Woodbay	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
111	Berkley Square	\$0.00	\$0.00	n/a	\$382.91	\$343.12	11.60%
115	Glenfield	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
117	Keswick Forest	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
121	Shopping Center	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
122	Shopping Center	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
201	Glenclyff	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
203	Harbor Links	\$326.38	\$326.38	0.00%	\$866.03	\$810.23	6.89%
205	Harbor Links Estates	\$326.38	\$326.38	0.00%	\$866.03	\$810.23	6.89%
211	The Enclave	\$167.19	\$167.19	0.00%	\$706.84	\$651.04	8.57%
214	Saville Rowe	\$251.30	\$162.27	54.87%	\$790.95	\$646.11	22.42%
225	Ayshire	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
227	Cheshire	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
229	Derbyshire	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
123/125	Epic Properties	\$0.00	\$0.00	n/a	\$382.91	\$343.12	11.60%
221/223	Radcliffe	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
231a	7/11	\$1,295.77	\$1,295.68	0.01%	\$18,941.19	\$16,252.47	16.54%
231b	Primrose	\$1,295.77	\$1,295.68	0.01%	\$18,941.19	\$16,252.47	16.54%
231c	Professional Center	\$1,295.77	\$1,295.68	0.01%	\$18,941.19	\$16,252.47	16.54%
235/240	Professional Center	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
Remax Real Estate	Remax Real Estate	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
Golf Course	Golf Course	\$0.00	\$0.00	n/a	\$94.11	\$90.55	3.93%

# WESTCHASE

## Community Development District

### Comparison of Assessment Rates Fiscal Year 2024 vs. Fiscal Year 2023

Section	Name	Special Funds			Total Assessments per Unit		
		FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change
302	Greensprings	\$796.76	\$674.87	18.06%	\$1,336.41	\$1,158.72	15.34%
303	Greencrest	\$796.76	\$674.87	18.06%	\$1,336.41	\$1,158.72	15.34%
304	Greenhedges	\$796.76	\$674.87	18.06%	\$1,336.41	\$1,158.72	15.34%
305	Greenmont	\$796.76	\$674.87	18.06%	\$1,336.41	\$1,158.72	15.34%
306	Greendale	\$796.76	\$674.87	18.06%	\$1,336.41	\$1,158.72	15.34%
307	Greenpoint	\$796.76	\$674.87	18.06%	\$1,336.41	\$1,158.72	15.34%
322	Village Green	\$796.76	\$674.87	18.06%	\$1,336.41	\$1,158.72	15.34%
322	Village Green	\$796.76	\$674.87	18.06%	\$1,336.41	\$1,158.72	15.34%
322	Village Green	\$796.76	\$674.87	18.06%	\$1,336.41	\$1,158.72	15.34%
323	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
323	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
323	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
323	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
324	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
324	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
324	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
324	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
324	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
324	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
325A	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
326	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
326	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
326	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
326	David Weekly Homes	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
Westchase Station	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
370	Castleford	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
371	Stamford	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
372	Baybridge	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
373	Wakesbridge	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
374	Abbotsford	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
375	Chelmsford	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
376	Brentford	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
377	Kingsford	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
378	Stockbridge	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
411	Sturbridge	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
412	Stonebridge	\$243.28	\$243.28	0.00%	\$782.93	\$727.13	7.67%
414	Woodbridge	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
430	Vineyards	\$212.06	\$212.06	0.00%	\$751.71	\$695.91	8.02%

## WESTCHASE

Community Development District

### Comparison of Assessment Rates

Fiscal Year 2024 vs. Fiscal Year 2023

Section	Name	Special Funds			Total Assessments per Unit		
		FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change
Cavendish	Cavendish	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
Gables Residential III	Gables Residential III	\$0.00	\$0.00	n/a	\$382.91	\$343.12	11.60%
Arlington Park Condos	Arlington Park Condos	\$0.00	\$0.00	n/a	\$382.91	\$343.12	11.60%
Gables Commercial	<i>Gables Commercial</i>	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
419	<i>Kids R Kids</i>	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
446/1	<i>CVS</i>	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
446/2	<i>Applebees</i>	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
446/3	<i>Burger King</i>	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
446/4	<i>Office</i>	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
324C-5	Residential	\$152.50	\$152.50	0.00%	\$692.15	\$636.35	8.77%
324C-6	Ave @ Westchase	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
326D-3	Ave @ Westchase	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
326D-4	Ave @ Westchase	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
332	Morton Plant Mease	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%