

RESOLUTION 2023-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PALMETTO RIDGE COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2023/2024 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("Board") of the Palmetto Ridge Community Development District ("District") prior to June 15, 2023, a proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024"); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PALMETTO RIDGE COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2023/2024 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: September 12, 2023

HOUR: 9:00 am

LOCATION: Rizzetta + Company, Inc.
5844 Old Pasco Road, Suite 100 Wesley Chapel, FL 33544

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Pasco County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 26 DAY OF JUNE, 2023.

ATTEST:

**PALMETTO RIDGE COMMUNITY
DEVELOPMENT DISTRICT**

Silvan Minichino
Secretary / Assistant Secretary

[Signature]
Chairperson / Vice Chairperson, Board of
Supervisors

Exhibit A: Fiscal Year 2023/2024 Proposed Budget

Exhibit A

Fiscal Year 2023/2024 Proposed Budget



Rizzetta & Company

Palmetto Ridge Community Development District

palmettoridgecdd.org

Approved Proposed Budget for Fiscal Year 2023-2024

Presented by: Rizzetta & Company, Inc.

5844 Old Pasco Road, Ste #100
Wesley Chapel, FL 33544
Phone: 813-994-1001

rizzetta.com

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Approved Proposed Budget
Palmetto Ridge Community Development District
General Fund
Fiscal Year 2023-2024

	Chart of Accounts Classification	Actual YTD through 04/30/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
43	Security Operations							
44	Security Services and Patrols	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
45	Guard & Gate Facility Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
46	Guardhouse Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	Heat A/C System Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48	Misc. Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49	Security Patrol Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50	Security Camera Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
51	Security Monitoring Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
52	Electric Utility Services							
53	Utility Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
54	Street Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
55	Utility - Recreation Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
56	Utility-Fountains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
57	Utility-Irrigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
58	Gas Utility Services							
59	Utility Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60	Utility - Recreation Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
61	Garbage/Solid Waste Control Services							
62	Garbage - Recreation Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
63	Solid Waste Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
64	Garbage - Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
65	Water-Sewer Combination Services							
66	Utility Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
67	Potable Toilets for Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
68	Utility - Reclaimed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
69	Utility - Fountains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
70	Utility - Irrigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
71	Solar Energy							
72	Solar System Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
73	Stormwater Control							
74	Stormwater Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
75	Aquatic Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
76	Fountain Service Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
77	Lake/Pond Bank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
78	Wetland Monitoring & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
79	Mitigation Area Monitoring & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80	Aquatic Plant Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
81	Stormwater System Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
82	Dry Retention Pond Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
83	Dry Retention Pond Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
84	Minor Weep Hole - Sea Wall Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Approved Proposed Budget
Palmetto Ridge Community Development District
General Fund
Fiscal Year 2023-2024

	Chart of Accounts Classification	Actual YTD through 04/30/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
85	Freeze Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
86	Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
87	Other Physical Environment							
88	Employee - Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
89	Employee - P/R Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
90	Employee - Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
91	Employee - ADP Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
92	General Liability Insurance	\$ 2,750	\$ 2,750	\$ 3,075	\$ 325	\$ 2,750	\$ (325)	Estimate from Egis
93	Property Insurance	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ (4,000)	
94	Street Light Deposit Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
95	Rust Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
96	Entry & Walls Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
97	Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
98	Ornamental Lighting & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
99	Well Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	Clock Tower Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
101	Lift Station Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
102	Tree Trimming Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
103	Landscape Design & Renovation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
104	Holiday Decorations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105	Irrigation Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
106	Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
107	Landscape - Mulch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
108	Landscape Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
109	Landscape Replacement Plants, Shrubs, Trees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
110	Annual Mulching	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
111	Hand Watering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
112	Field Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
113	Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
114	Fire Ant Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
115	Road & Street Facilities							
116	Gate Phone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
117	Street/ Parking Lot Sweeping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
118	Street Light Decorative Light Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
119	Gate Facility Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
120	Sidewalk Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
121	Parking Lot Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
122	Street Sign Repair & Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
123	Roadway Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
124	Parks & Recreation							
125	Employee - Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
126	Employee - P/R Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Approved Proposed Budget
 Palmetto Ridge Community Development District
 General Fund
 Fiscal Year 2023-2024

	Chart of Accounts Classification	Actual YTD through 04/30/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
127	Employee - Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
128	Employee - ADP Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
129	Management Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
130	Payroll Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
131	Marketing & Consulting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
132	Pool Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
133	Maintenance & Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
134	Facility Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
135	Gate Maintenance & Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
136	Vehicle Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
137	Street Sweeping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
138	Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
139	Equipment Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
140	Computer Support, Maintenance & Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
141	Fitness Equipment Maintenance & Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
142	Clubhouse - Facility Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
143	Clubhouse - Facility Janitorial Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
144	Pool Service Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
145	Pool Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
146	Fountain Service Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
147	Fountain Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
148	Security System Monitoring & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
149	Facility A/C & Heating Maintenance & Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
150	Maintenance & Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
151	Telephone Fax, Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
152	Sidewalk Maintenance & Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
153	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
154	Food	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
155	Beverage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
156	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
157	Furniture Repair/Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
158	Window Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
159	Pool/Water Park/Fountain Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
160	Playground Equipment and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
161	Pest Control & Termite Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
162	Dock Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
163	Athletic/Park Court/Field Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
164	Boardwalk and Bridge Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
165	Cable Television & Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
166	Boat Lift Sling Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
167	Lighting Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
168	Access Control Maintenance & Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County. The second way is by Off Roll collection.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Master Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Travel: Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous fees throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Deputy Services: The District may wish to contract with the local police agency to provide security for the District.

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Streetlights: The District may have expenditures relating to streetlights throughout the community. These may be restricted to main arterial roads or in some cases to all streetlights within the District's boundaries.

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Gate Phone: The District will incur telephone expenses if the District has gates that are to be opened and closed.

Street/Parking Lot Sweeping: The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

Gate Facility Maintenance: Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Roadway Repair & Maintenance: Expenses related to the repair and maintenance of roadways owned by the District if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.