

**The Villages®**  
Community Development Districts  
Office of Management and Budget

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**Amenity Authority Committee FY2018-19 Budget Update**

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May 9, 2018

1. RAD Fund - Revenue Overview
2. RAD Fund - Expenditure Overview
3. FY18-19 RAD Capital Projects
4. Working Capital/Reserve Balances
5. Mulberry Fitness Fund Overview
6. Project Consideration List
7. Next Regular Committee Meeting: June 6, 2018 9:00 a.m.
  - Recommend Approval of Proposed Budget
8. Amenity Authority Committee Comments and Direction

**VILLAGE COMMUNITY DEVELOPMENT DISTRICT  
RECREATION AMENITIES DIVISION  
FY 2018-19 Budget**

18-19 Object Codes	20-421	2016-17 Actual	2017-18 Original Budget	2017-18 Amended Budget	2017-18 6-Month Actual	2018-19 Requested Budget	2018-19 Rec Budget	Rec. vs. 2017-18 Amended \$ Change	Rec. vs. 2017-18 Amended % Change
<b>338000</b>	<b>Shared Revenues From Other Loc</b>	<b>409,800</b>							
338095	Refund - General Fund - VCCD	409,800							
<b>341000</b>	<b>General Government</b>	<b>38,152,164</b>	<b>38,451,281</b>	<b>38,451,281</b>	<b>19,339,402</b>	<b>39,178,621</b>	<b>39,178,621</b>	<b>727,340</b>	<b>2%</b>
341318	Amenity Fees	38,152,164	38,451,281	38,451,281	19,339,402	39,178,621	39,178,621	727,340	2%
<b>341900</b>	<b>Other General Government Chg &amp;</b>	<b>301,499</b>	<b>280,680</b>	<b>280,680</b>	<b>175,839</b>	<b>266,680</b>	<b>266,680</b>	<b>(14,000)</b>	<b>-5%</b>
341901	Veterans Brick Sale	2,294	2,000	2,000		2,000	2,000		
341905	Property Damage Reimbursemen	4,894	4,000	4,000	2,574	4,000	4,000		
341908	Electric Reimbursement	14,444	13,000	13,000	6,711	13,000	13,000		
341909	Copies-Public/T-S	108	100	100	26	100	100		
341910	Sales Tax Collection Allowan	1,080	1,080	1,080	540	1,080	1,080		
341911	Lien Fees	1,391	3,000	3,000	593	2,000	2,000	(1,000)	-33%
341918	Access Cd Fee/NT-S	175,584	150,000	150,000	93,303	150,000	150,000		
341919	Gate Repair Fees	23,719	20,000	20,000	15,112	20,000	20,000		
341921	Amenity Late Penalty Fee	50,316	44,000	44,000	28,889	46,000	46,000	2,000	5%
341922	Copies-Public/T-L	2			8				
341923	Copies-Public/T-M	40			19				
341924	Access CD Fee/T-S	4,400	3,500	3,500	1,300	3,500	3,500		
341999	Misc Revenue	23,227	40,000	40,000	26,764	25,000	25,000	(15,000)	-38%
<b>342900</b>	<b>Other Public Safety Chg &amp; Fees</b>	<b>143,243</b>	<b>133,100</b>	<b>133,100</b>	<b>98,292</b>	<b>140,100</b>	<b>140,100</b>	<b>7,000</b>	<b>5%</b>
342901	Home/Bus Watch/T-S	9,217	9,000	9,000	3,031	9,000	9,000		
342902	Security (Futures)	6,142			8,807	5,000	5,000	5,000	
342903	Fire Safety (Futures)	2,448			3,488	2,000	2,000	2,000	
342904	Model Watch/T-S	5,757	3,000	3,000	651	3,000	3,000		
342906	Recreation Special Events	118,303	120,000	120,000	81,817	120,000	120,000		
342910	Home Bus Watch/T-L	830	600	600	326	600	600		
342911	Home Bus Watch/T-M	546	500	500	172	500	500		
<b>347200</b>	<b>Parks &amp; Recreation</b>	<b>1,496,911</b>	<b>1,431,900</b>	<b>1,431,900</b>	<b>832,965</b>	<b>1,437,400</b>	<b>1,437,400</b>	<b>5,500</b>	<b>0%</b>
347202	Exec Golf Exp Reimbursement	36,654	25,000	25,000		30,000	30,000	5,000	20%
347203	Daily Trail/T-S	103,933	100,000	100,000	66,346	100,000	100,000		
347204	Daily Cart Rnt/T-S	3,828	4,000	4,000	3,283	4,000	4,000		
347205	Daily Grn Fee/T-S	65,220	72,000	72,000	45,974	72,000	72,000		
347208	Annual Trail/T-S	850,643	800,000	800,000	442,025	800,000	800,000		
347215	Lifestyle-Gen/NT-S	38,273	32,000	32,000	22,206	32,000	32,000		
347216	Lifestyle-Glb/NT-S	23,061	30,000	30,000	12,609	30,000	30,000		
347220	Lifestyle-Gen/NT-L	20,131	18,000	18,000	12,138	18,000	18,000		
347221	Lifestyle-Gen/NT-M	7,319	7,500	7,500	7,096	7,500	7,500		
347229	Lifestyle-Glb/NT-L	43,694	35,000	35,000	24,773	35,000	35,000		
347230	Lifestyle-Glb/NT-M	751			1,175	500	500	500	
347231	LF Merch-Glb/T-S	692	1,000	1,000		1,000	1,000		
347232	LF Merch-Glb/T-L	444	500	500		500	500		
347240	Daily Trail/T-L	87,345	87,000	87,000	53,414	87,000	87,000		
347241	Daily Trail/T-M	78,677	84,000	84,000	48,307	84,000	84,000		
347242	Daily Cart Rnt/T-L	4,291	4,500	4,500	3,516	4,500	4,500		
347243	Daily Cart Rnt/T-M	3,433	4,000	4,000	2,594	4,000	4,000		
347244	Daily Grn Fee/T-L	61,124	61,000	61,000	42,240	61,000	61,000		
347245	Daily Grn Fee/T-M	59,948	62,000	62,000	41,275	62,000	62,000		
347298	Misc Rec Rev/T-L	759	400	400	800	400	400		
347299	Misc Rec Rev/T-S	6,691	4,000	4,000	3,194	4,000	4,000		
<b>354000</b>	<b>Fines-Local Ordinance Violatio</b>	<b>25</b>							
354001	Deed Compliance Fines	25							
<b>361100</b>	<b>Interest</b>	<b>176,158</b>	<b>59,225</b>	<b>59,225</b>	<b>136,717</b>	<b>189,000</b>	<b>189,000</b>	<b>129,775</b>	<b>219%</b>
361101	Int Income - CFB	3,619	225	225	5,021	9,000	9,000	8,775	3900%
361102	Int Income - Cash Equiv	96,538	35,000	35,000	77,873	100,000	100,000	65,000	186%
361103	Int Income - USB	76,001	24,000	24,000	53,823	80,000	80,000	56,000	233%
<b>361300</b>	<b>Net Inc(Dec) Fair Value Invest</b>	<b>568,419</b>			<b>88,820</b>				
361304	FMlvt-Unrealized Gain/Loss	53,332			(33,485)				
361306	FLGIT-Unrealized Gain/Loss	99,906			(50,560)				
361307	LTP Unrealized Gain/Loss	415,181			172,865				
<b>362000</b>	<b>Rental Royalties</b>	<b>628,621</b>	<b>621,632</b>	<b>621,632</b>	<b>408,020</b>	<b>618,364</b>	<b>618,364</b>	<b>(3,268)</b>	<b>-1%</b>
362002	ATM Lease/T-S	7,429	7,503	7,503	3,796	7,570	7,570	67	1%
362004	La Hacienda Catering	64,161	64,236	64,236	32,799	64,236	64,236		
362005	Polo Club Lease (T)	7,489	7,488	7,488	3,120	7,488	7,488		
362006	Vending Machines	3,084	3,000	3,000	1,317	3,000	3,000		
362008	RV Fees	219,293	215,000	215,000	109,781	215,000	215,000		
362009	Rm Rentals/T-L	39,502	35,000	35,000	23,432	35,000	35,000		
362010	Rm Rentals/T-S	254,913	260,000	260,000	202,060	260,000	260,000		
362011	Rm Rentals/T-M	9,605	7,000	7,000	8,105	7,000	7,000		
362015	Rm Rentals/NT-L	600	2,000	2,000	350	600	600	(1,400)	-70%
362016	Rm Rentals/NT-S	12,235	8,000	8,000	10,273	8,000	8,000		
362017	Rm Rentals/NT-M	1,145	1,000	1,000	615	1,000	1,000		
362018	RV Late Penalty Fee	208	150	150	118	150	150		
362020	ATM Lease/T-L	3,715	3,752	3,752	4,556	3,780	3,780	28	1%
362021	ATM Lease/T-M	4,458	4,503	4,503	7,593	4,540	4,540	37	1%
362022	Rents & Leases/NT-L		2,000	2,000				(2,000)	-100%
362023	Rents & Leases/NT-S	784	1,000	1,000	105	1,000	1,000		



VILLAGE COMMUNITY DEVELOPMENT DISTRICT  
RECREATION AMENITIES DIVISION  
FY 2018-19 Budget

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500529	Operating Supplies-Other	3,966	5,300	5,300	1,884	7,000	7,000	1,700	32%
<b>500540</b>	<b>Books, Publ, Subscriptions &amp; M</b>				<b>160</b>				
500543	Professional Dues				160				
<b>500600</b>	<b>Capital Outlay</b>	<b>1,405,588</b>	<b>1,801,468</b>	<b>1,856,153</b>	<b>54,227</b>	<b>1,352,990</b>	<b>1,352,990</b>	<b>(503,163)</b>	<b>-27%</b>
500622	Buildings	672,070	502,716	524,551				(524,551)	-100%
500633	Infrastructure	693,012	1,190,838	1,223,688	34,872	1,352,990	1,352,990	129,302	11%
500642	Capital FF&E	40,506	107,914	107,914	19,355			(107,914)	-100%
<b>500700</b>	<b>Debt Service</b>	<b>15,363,196</b>	<b>15,312,984</b>	<b>15,312,984</b>	<b>11,971,490</b>	<b>15,266,804</b>	<b>15,266,804</b>	<b>(46,180)</b>	<b>0%</b>
500710	Principal	8,485,000	8,630,000	8,630,000	8,630,000	8,830,000	8,830,000	200,000	2%
500721	Interest Expense - Senior De	6,878,196	6,682,984	6,682,984	3,341,490	6,436,804	6,436,804	(246,180)	-4%
<b>500900</b>	<b>Other Uses</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>1,000,004</b>	<b>2,000,000</b>	<b>2,000,000</b>		
500911	Trans to Gen R&R	2,000,000	2,000,000	2,000,000	1,000,004	2,000,000	2,000,000		
<b>500990</b>	<b>Other Uses</b>	<b>2,657,032</b>			<b>1,049,979</b>				
500991	Settlement Projects	2,657,032			1,049,979				
<b>599999</b>	<b>TOTAL DISBURSEMENTS</b>	<b>42,485,033</b>	<b>42,257,371</b>	<b>43,237,234</b>	<b>24,584,973</b>	<b>43,464,969</b>	<b>43,464,969</b>	<b>227,735</b>	<b>1%</b>

## RAD Revenue Account Descriptions Fiscal Year 2018-19 Budget

341318	Amenity Fees	Contractual fees to provide funding for common area maintenance, Community Watch, recreation centers and activities, water retention areas, gate and postal facility maintenance and Executive Golf Courses.
341901	Veterans Brick Sale	Administrative fee (15% of revenue) charged for the management of the Veterans' Brick Sale.
341905	Property Damage Reimbursement	Any District-owned property that is damaged by a third party is billed to the responsible party and the funds received are recognized here
341908	Electric Reimbursement	Electric expenses reimbursed by La Hacienda Catering, Saddlebrook, and Hawkes Bay pump station.
341909 341922 341923	Copy Fees - Public	Fees for making copies on District-owned copiers. (T) Taxable; (S) Sumter (L) Lake (M) Marion
341910	Sales Tax Collection Allowance	Up to \$30 per county per month allowed for collecting and submitting sales tax on behalf of the state.
341911	Lien Fees	\$10 filing fee for liens on properties due to non-payment of amenities to be reimbursed by owner.
341918 341924	Access Cards/Keys Fees	Fees charged for vendor gate cards & resident lost/replacement gate cards. (NT) Non-taxable (Taxable); (S) Sumter
341919	Gate Repair Fees	Reimbursement for damages to District-owned gates
341921	Amenity Late Penalty Fee	Late payment penalty fees. 5% of outstanding balance.
341999	Misc Revenue	P-card rebate, Board member logo shirt reimbursement.
342901 342910 342911	Home/Business Watch Services	Fees charged for House Check services and construction security checks performed by Community Watch. Split between RAD and SLAD based on number of rooftops. (T) Taxable; (S) Sumter (L) Lake (M) Marion
342902	Security (Futures)	Revenue from Developer for Community Watch services for developer-owned rooftops.
342903	Fire Safety (Futures)	Revenue from Developer for Fire Safety services for developer-owned rooftops.
342904	Model Home Check	Fees charged for Model Home checks performed by Community Watch. Split between RAD and SLAD based on number of rooftops.
342906	Recreation Special Events	Payment for traffic control and set-up by Recreation Special Events staff on Town Square for special events including Chili Cook-Off, Cruise-In, Vendor Nights, etc.
347202	Exec Golf Exp Reimbursement	Reimbursement from SLAD for shared golf expenses such as telephone expenses and bank charges at end of year.
347203 347240 347241	Daily Trail Fees	Trail fees received from residents or guests on a daily basis rather than prepaid. (T) Taxable; (S) Sumter (L) Lake (M) Marion
347204 347242 347243	Cart Rentals	Revenue received from residents or guests for the rental of pull carts (T) Taxable; (S) Sumter (L) Lake (M) Marion
347205 347244 347245	Greens Fees	Revenue received from guests playing on Executive Golf Courses. (T) Taxable; (S) Sumter (L) Lake (M) Marion
347208	Annual Trail Fees	Trail fees from residents paid on an annual and semi-annual basis
347216 347229 347230	Lifestyle Events-Global	Revenue received from Villages-wide events such as Camp Villages, Outdoor Expo, Senior Games, 5K races, etc. (NT)Non-Taxable; (S) Sumter (L) Lake (M) Marion
347231 347232	Lifestyle Merch-Glb	Revenue received from merchandise purchases such as hats, softballs, shirts etc. (T) Taxable; (S) Sumter (L) Lake
347215 347220 347221	Lifestyle Events-General	Revenue received from events held at individual recreation centers such as Ice Cream Socials, Dances, etc. (NT)Non-Taxable; (S) Sumter (L) Lake (M) Marion
347298 347299	Misc Recreation Rev	Fees charged for Softball Field rental (T) Taxable; (S) Sumter (L) Lake
354001	Deed Compliance Fines	Fines collected through the Deed Compliance process
361102	Interest Income - SBA	Interest earned on funds held in the State Board of Administration
361103	Interest Income - USB	Interest earned on bond funds held in US Bank

## RAD Revenue Account Descriptions Fiscal Year 2018-19 Budget

361306	Unrealized Gain(Loss)-FLGIT	Unrealized gains and losses in FLGIT (Non-Budgetary)
361307	Unrealized Gain(Loss)-LTP	Unrealized gains and losses in LTP (Non-Budgetary)
362002 362020 362021	ATM Lease	Funds paid by Citizen's First Bank for ATM locations on District property. (T) Taxable; (S) Sumter (L) Lake (M) Marion
362004	La Hacienda Catering	Lease agreement with La Hacienda Catering
362005	Polo Club Lease (T)	Lease agreement for the offices and storage space owned by the District and used by the Polo Club.
362006	Vending Machines	Revenue received from vending machines in various locations.
362008	RV Fees	Fees received for RV storage at two District-owned storage facilities.
362009 362010 362011 362015 362016 362017	Room Rentals	Revenue received from recreation center room rentals. (NT) Non- Taxable (T) Taxable; (S) Sumter (L) Lake (M) Marion
362018	RV Late Penalty Fee	Late payment penalty fees.
362022	Rents & Leases/NT-L	Revenue received from Valet Parking Lease (NT) Non-Taxable (L) Lake
364001	Disposition of Fixed Assets	Revenue received from the sale of surplus assets at auctions. (Non-Budgetary)
365001	Sales of Surplus Material	Revenue received from the sale of surplus materials

# RAD Disbursement Account Descriptions

## Fiscal Year 2018-19 Budget

311	Administrative Services	ALLOCATION – RAD Fund's portion of General Fund Administrative expenses. Ex: Office of the District Manager, Purchasing, Budget, Customer Service District Clerk, Finance, HR and Non-Departmental
311	Community Watch Services	ALLOCATION – RAD Fund's portion of Community Watch expenses
311	Property Management Services	ALLOCATION – RAD Fund's portion of General Fund Property Management expenses. Ex: All personnel and personnel related expenses
311	Recreation Services	ALLOCATION – RAD Fund's portion of General Fund Recreation expenses. Ex: All personnel and personnel related expenses
312	Engineering Services	Costs for engineering services.
313	Legal Services	Attorney costs for attending board meetings, research, and other legal representation as needed
316	Deed Compliance Services	ALLOCATION – RAD Fund's portion of Community Standards determined by the number of DR's and ARC applications
318	Technology Services	ALLOCATION – RAD Fund's portion of General Government IT expenses
319	Other Professional Services	Other professional services not included in the above 31* accounts such as investment management services, Irrigation systems monitoring services
321	Accounting Services	Bond disclosures fees
322	Auditing Services	Fees for an external auditing firm to perform financial audits
323	Trustee Services	Fees paid for trustee services for bond funds
341	Janitorial Services	Custodial services procured independently through contract or agreement with an individual or company
343	Systems Management Support	Direct costs for providing various IT services, Ex: wireless services for recreation centers, POS system at the Executive golf courses, network connectivity at Executive golf courses and recreation centers, etc.
345	Dept of Safety	Amount transferred to the Safety Fund for emergency services from Amenity Fees using a rate of \$4.08 per rooftop.
347	Golf Management Services	Contract with GMS for daily operations including janitorial service and staffing of the Executive Golf Courses
349	Misc Contractual Services	Other contracted services not outlined above such as Hurricane Irma consultant service.
411	Telephone	Expenses related to telephone services
412	Postage	Miscellaneous RAD-related mailings
413	Cable	Cable TV expenses for recreation centers and bulk cable for residential units in the OBG POA agreement
431	Electricity	Monthly fees for electric service for recreation facilities, gate houses, street lights, well pumps, etc.
432	Natural Gas	Monthly fees for natural gas service for the heating of the pools
433	Water & Sewer	Monthly fees for water and sewer service
434	Irrigation Water	Costs for water usage associated with irrigation
436	Solid Waste	Charges for solid waste pickup and disposal
442	Equipment Rental	Payments associated with the rental of equipment including "per copy" fees on copiers
444	Storage Unit Rental	Costs to store holiday decorations
451	Casualty & Liability Insurance	Insurance coverage for district-owned property and a portion of liability insurance for Board Supervisors
452	Insurance Deductible Payment	Insurance payments made towards the deductible
461	Equipment Maintenance	Equipment maintenance costs as needed
462	Building/Structure Maintenance	Any repair/maintenance performed on district buildings or infrastructure such as streets, parking lots, multi-modal paths storm drainage, retention areas, pumps, etc.
463	Landscape Maintenance – Recurring	Landscape maintenance that is performed on a regular or contractual basis
464	Landscape Maintenance – Non-recurring	Any landscape maintenance that is performed outside of the normal maintenance schedule/contract
465	Vehicle Maintenance	Repairs or preventative maintenance performed on district-owned vehicles dedicated to recreation centers

# RAD Disbursement Account Descriptions

## Fiscal Year 2018-19 Budget

466	Pool Maintenance	Costs associated with the maintenance and repair of pools including cleaning, chemicals as needed to maintain optimal water quality, pump and filter inspection, deck/furniture cleaning, etc.
467	Gate Maintenance	Contract for the ongoing maintenance/inspections of gates, cameras, monitors, card reader systems, etc. in addition to gate arm replacement and other gate repairs
468	Irrigation Repair	Costs associated with the maintenance and repair of the sprinkler / irrigation systems
469	Other Maintenance	Miscellaneous maintenance not included in previous accounts such as pressure washing, golf course maintenance contracts, retention pond aquatic services, etc.
471	Printing & Binding	Printing expenses including the allocated cost for Rec News
484	Lifestyle Events – General	Costs associated with the various activities/events such as dances, bingo, socials, etc. at individual recreation facilities
491	Bank Charges	Fees charged for credit card usage at recreation centers/golf courses and for the purchase of new checks/deposit slips
492	Maintenance & Bond Assessments	Maintenance assessments paid for RAD-owned property
493	Permits & Licenses	Fees paid for any permits or licenses such as Special District Fees, Department of Health permits, etc.
494	Overage & Shortage	A non-identifiable dollar difference between the total amount of transactions recorded in POS
497	Legal Advertising	Advertising costs for legal notices such as meeting dates/times.
499	Miscellaneous Current Charges	Any other current charges that are not outlined in the previous accounts. Ex: Charges for the county recording of lien fees
511	Office Supplies	Items that are purchased for the daily office operations in the recreation centers i.e. pens, paper, file folders, etc.
521	Gasoline/Diesel	Includes any purchase of gasoline or diesel fuel
522	Operating Supplies	Costs for miscellaneous operating supplies such as toner cartridges for copiers, recreation center coffee service, etc.
523	Recreation Supplies	Supplies purchased by the recreation department for specific events or daily activities such as bocce balls, playing cards, pickle balls, softballs, etc.
524	Non-Capital FF&E	Furniture, fixtures, and equipment that have an individual cost of less than \$10,000 excluding computer hardware/software
525	Non-Capital Hardware/Software	Computer hardware and software that have an individual cost of less than \$10,000
529	Operating Supplies – Other	Any operating supplies not outlined in previous accounts
622	Buildings	Capital - Includes new buildings and any additions or improvements which will increase its useful life and costs \$10,000 or more
633	Infrastructure	Capital - Includes costs associated with new construction and improvements outside of the scope of routine maintenance to general government infrastructure including streets, sidewalks, parking lots, storm drainage, retention areas, etc. with a project cost of \$10,000 or more
642	Capital FF&E	Capital - Furniture, fixtures, and equipment which have a unit cost of \$10,000 or more and a useful life of more than one year. Includes the purchase cost, freight, and installation costs
710	Principal	The principal paid for the RAD bond issue
721	Interest Expense	The interest paid for the RAD bond issue
730	Miscellaneous Bond Expenses	Monthly interest paid to VLS for interest earned on Debt Service Reserve accounts
911	Transfer to General R&R	Transfers to the General R&R reserve account to fund future capital needs and other major unknown/unexpected costs
991	Settlement Projects	Project costs funded through settlement proceeds as determined by the Amenity Authority Committee



RAD CAPITAL PROJECTS					
Account	Location	Description	Requested	Recom	Funding Source
	<b>Golf Maintenance 30-32</b>				
633	Hilltop Golf Course	New 6' wide cart path	\$ 250,000	\$ 250,000	General R & R
	Saddlebrook	Greens and Tee renovation	\$ 319,500	\$ 319,500	General R & R
	<b>Total - 572633</b>		<b>\$ 569,500</b>	<b>\$ 569,500</b>	
	<b>Village Recreation Centers 50-54</b>				
633	Saddlebrook	Replace vinyl fencing around courts	\$ 20,874	\$ 20,874	General R & R
	Chatham	Mill and Overlay parking lot	\$ 49,859	\$ 49,859	General R & R
	<b>Total - 539633</b>		<b>\$ 70,733</b>	<b>\$ 70,733</b>	
	<b>Neighborhood Recreation Centers 50-55</b>				
	Reo Grande	Rebuild Air Gun Range	\$ 154,000	\$ 154,000	General R & R
	<b>Total - 539633</b>		<b>\$ 154,000</b>	<b>\$ 154,000</b>	
	<b>Parks/Athletic Fields 50-56</b>				
633	Paradise Dog Park	Replace fence	\$ 21,500	\$ 21,500	General R & R
	<b>Total - 539633</b>		<b>\$ 21,500</b>	<b>\$ 21,500</b>	
	<b>Non-Facility Maintenance 50-57</b>				
633	Industrial RV 15	Replace fence	\$ 10,000	\$ 10,000	General R & R
	VCCDD District 3 Areas	Irrigation upgrade	\$ 82,257	\$ 82,257	General R & R
	Golf View Pump Station	Add generator to pump station	\$ 200,000	\$ 200,000	General R & R
	Power Corridor Area	Install irrigation system for excess storm water relief	\$ 45,000	\$ 45,000	General R & R
	Mira Mar Pump Station	Add generator to pump station	\$ 200,000	\$ 200,000	General R & R
	<b>Total - 539633</b>		<b>\$ 537,257</b>	<b>\$ 537,257</b>	
	<b>Total RAD Capital Projects</b>		<b>\$ 1,352,990</b>	<b>\$ 1,352,990</b>	

VILLAGE COMMUNITY DEVELOPMENT DISTRICT  
Administration  
FY 2018-19 Budget

18-19 Object Codes	20-421-10-11-000	2016-17 Actual	2017-18 Original Budget	2017-18 Amended Budget	2017-18 6-Month Actual	2018-19 Requested Budget	2018-19 Rec Budget	Rec. vs. 2017-18 Amended \$ Change	Rec. vs. 2017-18 Amended % Change
	DISBURSEMENTS								
<b>500310</b>	<b>Professional Services</b>	<b>68,279</b>	<b>133,339</b>	<b>133,339</b>	<b>30,276</b>	<b>111,531</b>	<b>111,531</b>	<b>(21,808)</b>	<b>-16%</b>
513312	Engineering Services		10,000	10,000		10,000	10,000		
514313	Legal Services	42,444	100,000	100,000	19,342	75,000	75,000	(25,000)	-25%
513319	Other Professional Services	25,835	23,339	23,339	10,934	26,531	26,531	3,192	14%
<b>500340</b>	<b>Other Contractual Services</b>	<b>2,984</b>	<b>338</b>	<b>338</b>	<b>8,055</b>	<b>338</b>	<b>338</b>		
513343	Systems Management Support	2,879	338	338	148	338	338		
513349	Misc Contractual Services	105			7,907				
<b>500410</b>	<b>Comm. &amp; Freight Service</b>		<b>100</b>	<b>100</b>		<b>100</b>	<b>100</b>		
513412	Postage		100	100		100	100		
<b>500450</b>	<b>Insurance</b>	<b>721,291</b>	<b>769,823</b>	<b>769,823</b>	<b>333,698</b>	<b>734,133</b>	<b>734,133</b>	<b>(35,690)</b>	<b>-5%</b>
513451	Casualty & Liability Insuran	721,291	769,823	769,823	333,698	734,133	734,133	(35,690)	-5%
<b>500470</b>	<b>Printing &amp; Binding</b>	<b>32</b>	<b>5,000</b>	<b>5,000</b>	<b>65</b>	<b>5,000</b>	<b>5,000</b>		
513471	Printing & Binding	32	5,000	5,000	65	5,000	5,000		
<b>500490</b>	<b>Other Current Chg &amp; Obligation</b>	<b>2,910</b>	<b>2,875</b>	<b>2,875</b>	<b>1,109</b>	<b>3,175</b>	<b>3,175</b>	<b>300</b>	<b>10%</b>
513493	Permits & Licenses		175	175	175	175	175		
513497	Legal Advertising	2,873	2,700	2,700	812	3,000	3,000	300	11%
513499	Misc Current Charges	37			122				
<b>500600</b>	<b>Capital Outlay</b>								
<b>500990</b>	<b>Other Uses</b>	<b>2,657,032</b>			<b>1,049,979</b>				
513991	Settlement Projects	2,657,032			1,049,979				
<b>599999</b>	<b>TOTAL DISBURSEMENTS</b>	<b>3,452,528</b>	<b>911,475</b>	<b>911,475</b>	<b>1,423,182</b>	<b>854,277</b>	<b>854,277</b>	<b>(57,198)</b>	<b>-6%</b>

VILLAGE COMMUNITY DEVELOPMENT DISTRICT  
Recreation - Summary  
FY 2018-19 Budget

18-19 Object Codes	20-421-20	2016-17 Actual	2017-18 Original Budget	2017-18 Amended Budget	2017-18 6-Month Actual	2018-19 Requested Budget	2018-19 Rec Budget	Rec. vs. 2017-18 Amended \$ Change	Rec. vs. 2017-18 Amended % Change
	DISBURSEMENTS								
<b>500340</b>	<b>Other Contractual Services</b>	<b>97,713</b>	<b>100,051</b>	<b>100,051</b>	<b>57,387</b>	<b>127,000</b>	<b>127,000</b>	<b>26,949</b>	<b>27%</b>
572343	Systems Management Support	97,713	100,051	100,051	57,387	127,000	127,000	26,949	27%
<b>500410</b>	<b>Comm. &amp; Freight Service</b>	<b>38,284</b>	<b>49,244</b>	<b>49,244</b>	<b>17,091</b>	<b>55,246</b>	<b>55,246</b>	<b>6,002</b>	<b>12%</b>
572411	Telephone	22,102	27,750	27,750	10,437	30,150	30,150	2,400	9%
572413	Cable	16,182	21,494	21,494	6,654	25,096	25,096	3,602	17%
<b>500440</b>	<b>Rentals &amp; Leases</b>	<b>17,950</b>	<b>22,198</b>	<b>22,198</b>	<b>8,469</b>	<b>23,968</b>	<b>23,968</b>	<b>1,770</b>	<b>8%</b>
572442	Equipment Rental	17,950	22,198	22,198	8,469	23,968	23,968	1,770	8%
<b>500460</b>	<b>Repairs &amp; Maintenance Services</b>	<b>31,627</b>	<b>75,890</b>	<b>75,890</b>	<b>16,146</b>	<b>86,537</b>	<b>86,537</b>	<b>10,647</b>	<b>14%</b>
572461	Equipment Maintenance	24,612	38,890	38,890	13,578	49,537	49,537	10,647	27%
572465	Vehicle Repair & Maintenance	5,563	12,000	12,000	1,377	12,000	12,000		
572469	Other Maintenance	1,452	25,000	25,000	1,191	25,000	25,000		
<b>500470</b>	<b>Printing &amp; Binding</b>	<b>204,652</b>	<b>216,640</b>	<b>216,640</b>	<b>114,387</b>	<b>226,200</b>	<b>226,200</b>	<b>9,560</b>	<b>4%</b>
572471	Printing & Binding	204,652	216,640	216,640	114,387	226,200	226,200	9,560	4%
<b>500480</b>	<b>Promotional Activities</b>	<b>48,252</b>	<b>64,180</b>	<b>64,180</b>	<b>25,547</b>	<b>56,000</b>	<b>56,000</b>	<b>(8,180)</b>	<b>-13%</b>
572484	Lifestyle Events-General	48,252	64,180	64,180	25,547	56,000	56,000	(8,180)	-13%
<b>500490</b>	<b>Other Current Chg &amp; Obligation</b>	<b>2,006</b>	<b>2,900</b>	<b>2,900</b>	<b>1,202</b>	<b>3,000</b>	<b>3,000</b>	<b>100</b>	<b>3%</b>
572491	Bank Charges	1,896	2,800	2,800	1,154	2,900	2,900	100	4%
572494	Overage & Shortage	110			48				
572499	Misc Current Charges		100	100		100	100		
<b>500510</b>	<b>Office Supplies</b>	<b>12,502</b>	<b>16,250</b>	<b>16,250</b>	<b>6,748</b>	<b>17,075</b>	<b>17,075</b>	<b>825</b>	<b>5%</b>
572511	Office Supplies	12,502	16,250	16,250	6,748	17,075	17,075	825	5%
<b>500520</b>	<b>Operating Supplies</b>	<b>318,724</b>	<b>484,324</b>	<b>716,594</b>	<b>348,094</b>	<b>572,606</b>	<b>572,606</b>	<b>(143,988)</b>	<b>-20%</b>
572521	Gasoline/Diesel	5,370	10,000	10,000	68,189	10,000	10,000		
572522	Operating Supplies	52,730	73,300	73,300	26,361	77,800	77,800	4,500	6%
572523	Recreation Supplies	49,390	67,600	67,600	33,067	93,400	93,400	25,800	38%
572524	Non-Capital FF&E	192,127	299,650	531,920	215,096	347,619	347,619	(184,301)	-35%
572525	Non-Capital Hardware/Softwar	17,901	31,774	31,774	4,774	41,787	41,787	10,013	32%
572529	Operating Supplies-Other	1,206	2,000	2,000	607	2,000	2,000		
<b>500540</b>	<b>Books, Publ, Subscriptions &amp; M</b>				<b>160</b>				
572543	Professional Dues				160				
<b>500600</b>	<b>Capital Outlay</b>								
<b>599999</b>	<b>TOTAL DISBURSEMENTS</b>	<b>771,710</b>	<b>1,031,677</b>	<b>1,263,947</b>	<b>595,231</b>	<b>1,167,632</b>	<b>1,167,632</b>	<b>(96,315)</b>	<b>-8%</b>

VILLAGE COMMUNITY DEVELOPMENT DISTRICT  
Golf - Golf Summary  
FY 2018-19 Budget

18-19 Object Codes	20-421-30	2016-17 Actual	2017-18 Original Budget	2017-18 Amended Budget	2017-18 6-Month Actual	2018-19 Requested Budget	2018-19 Rec Budget	Rec. vs. 2017-18 Amended \$ Change	Rec. vs. 2017-18 Amended % Change
	DISBURSEMENTS								
<b>500310</b>	<b>Professional Services</b>					<b>1,020</b>	<b>1,020</b>	<b>1,020</b>	
572319	Other Professional Services					1,020	1,020	1,020	
<b>500340</b>	<b>Other Contractual Services</b>	<b>1,255,141</b>	<b>1,284,504</b>	<b>1,284,504</b>	<b>636,462</b>	<b>1,309,550</b>	<b>1,309,550</b>	<b>25,046</b>	<b>2%</b>
572343	Systems Management Support	74,670	74,520	74,520	31,470	74,520	74,520		
572347	Golf Management Services	1,180,471	1,209,984	1,209,984	604,992	1,235,030	1,235,030	25,046	2%
<b>500410</b>	<b>Comm. &amp; Freight Service</b>	<b>5,824</b>	<b>10,178</b>	<b>10,178</b>	<b>2,880</b>	<b>13,517</b>	<b>13,517</b>	<b>3,339</b>	<b>33%</b>
572411	Telephone	5,824	10,178	10,178	2,880	13,517	13,517	3,339	33%
<b>500430</b>	<b>Utilities Services</b>	<b>10,794</b>	<b>35,300</b>	<b>35,300</b>	<b>10,987</b>	<b>35,300</b>	<b>35,300</b>		
572431	Electricity	10,794	18,000	18,000	7,008	18,000	18,000		
572433	Water & Sewer		15,000	15,000	3,686	15,000	15,000		
572434	Irrigation Water		2,300	2,300	293	2,300	2,300		
<b>500460</b>	<b>Repairs &amp; Maintenance Services</b>	<b>2,657,153</b>	<b>2,745,287</b>	<b>2,745,287</b>	<b>1,369,190</b>	<b>2,739,983</b>	<b>2,739,983</b>	<b>(5,304)</b>	<b>0%</b>
572461	Equipment Maintenance	12	1,000	1,000		6,000	6,000	5,000	500%
572462	Building/Structure Maintenan	55,909	117,000	117,000	39,820	99,000	99,000	(18,000)	-15%
572464	Landscape Maint.-Non-Recurri	65,751	50,500	50,500	44,837	85,000	85,000	34,500	68%
572468	Irrigation Repair	33,218	42,300	42,300	30,863	42,300	42,300		
572469	Other Maintenance	2,502,263	2,534,487	2,534,487	1,253,670	2,507,683	2,507,683	(26,804)	-1%
<b>500470</b>	<b>Printing &amp; Binding</b>					<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	
572471	Printing & Binding					3,400	3,400	3,400	
<b>500490</b>	<b>Other Current Chg &amp; Obligation</b>	<b>57,384</b>	<b>55,000</b>	<b>55,000</b>	<b>37,788</b>	<b>30,600</b>	<b>30,600</b>	<b>(24,400)</b>	<b>-44%</b>
572491	Bank Charges	57,276	55,000	55,000	38,724	30,600	30,600	(24,400)	-44%
572494	Overage & Shortage	108			(936)				
<b>500520</b>	<b>Operating Supplies</b>	<b>11,763</b>	<b>19,320</b>	<b>19,320</b>	<b>4,707</b>	<b>12,600</b>	<b>12,600</b>	<b>(6,720)</b>	<b>-35%</b>
572522	Operating Supplies	1,438	2,200	2,200	48	2,200	2,200		
572524	Non-Capital FF&E	10,325	17,120	17,120	4,659	10,400	10,400	(6,720)	-39%
<b>500600</b>	<b>Capital Outlay</b>	<b>270,469</b>	<b>754,000</b>	<b>786,850</b>	<b>34,616</b>	<b>569,500</b>	<b>569,500</b>	<b>(217,350)</b>	<b>-28%</b>
572633	Infrastructure	270,469	754,000	786,850	34,616	569,500	569,500	(217,350)	-28%
<b>599999</b>	<b>TOTAL DISBURSEMENTS</b>	<b>4,268,528</b>	<b>4,903,589</b>	<b>4,936,439</b>	<b>2,096,630</b>	<b>4,715,470</b>	<b>4,715,470</b>	<b>(220,969)</b>	<b>-4%</b>

**VILLAGE COMMUNITY DEVELOPMENT DISTRICT**  
**Property Management - Summary**  
**FY 2018-19 Budget**

18-19 Object Codes	20-421-50	2016-17 Actual	2017-18 Original Budget	2017-18 Amended Budget	2017-18 6-Month Actual	2018-19 Requested Budget	2018-19 Rec Budget	Rec. vs. 2017-18 Amended \$ Change	Rec. vs. 2017-18 Amended % Change
	DISBURSEMENTS								
500310	<b>Professional Services</b>	61,622	88,749	88,749	13,093	87,749	87,749	(1,000)	-1%
539312	Engineering Services	38,790	68,200	68,200	7,698	55,200	55,200	(13,000)	-19%
539319	Other Professional Services	22,832	20,549	20,549	5,395	32,549	32,549	12,000	58%
500340	<b>Other Contractual Services</b>	688,545	776,921	776,921	379,882	905,891	905,891	128,970	17%
539341	Janitorial Services	481,406	558,570	558,570	289,853	678,902	678,902	120,332	22%
539343	Systems Management Support	207,139	218,351	218,351	90,029	226,989	226,989	8,638	4%
500410	<b>Comm. &amp; Freight Service</b>	13,431	28,158	28,158	4,509	28,324	28,324	166	1%
539411	Telephone	13,431	27,908	27,908	4,509	28,324	28,324	416	1%
539412	Postage		250	250				(250)	-100%
500430	<b>Utilities Services</b>	1,228,501	1,521,597	1,521,597	585,217	1,361,230	1,361,230	(160,367)	-11%
539431	Electricity	835,372	1,031,136	1,031,136	374,345	896,808	896,808	(134,328)	-13%
539432	Natural Gas	101,616	115,519	115,519	84,510	118,500	118,500	2,981	3%
539433	Water & Sewer	89,131	107,688	107,688	38,041	97,113	97,113	(10,575)	-10%
539434	Irrigation Water	138,357	200,188	200,188	53,206	177,754	177,754	(22,434)	-11%
539436	Solid Waste	64,025	67,066	67,066	35,115	71,055	71,055	3,989	6%
500440	<b>Rentals &amp; Leases</b>	2,429	15,500	15,500	900	15,500	15,500		
539442	Equipment Rental	269	12,500	12,500		12,500	12,500		
539444	Storage Unit Rental	2,160	3,000	3,000	900	3,000	3,000		
500460	<b>Repairs &amp; Maintenance Services</b>	4,225,811	5,247,068	5,918,960	1,831,724	6,177,906	6,177,906	258,946	4%
539461	Equipment Maintenance	1,560	6,000	6,000	387	6,350	6,350	350	6%
539462	Building/Structure Maintenan	1,125,028	2,004,355	2,224,468	530,755	2,649,422	2,649,422	424,954	19%
539463	Landscape Maint.- Recurring	1,486,601	1,544,976	1,544,976	650,699	1,525,665	1,525,665	(19,311)	-1%
539464	Landscape Maint.-Non-Recurri	232,910	233,951	682,181	113,477	367,880	367,880	(314,301)	-46%
539466	Pool Maintenance	417,024	509,789	509,789	208,512	481,200	481,200	(28,589)	-6%
539467	Gate Maintenance	268,376	264,231	267,780	101,552	230,681	230,681	(37,099)	-14%
539468	Irrigation Repair	78,787	61,530	61,530	23,425	104,028	104,028	42,498	69%
539469	Other Maintenance	615,525	622,236	622,236	202,917	812,680	812,680	190,444	31%
500470	<b>Printing &amp; Binding</b>	150			107	150	150	150	
539471	Printing & Binding	150			107	150	150	150	
500490	<b>Other Current Chg &amp; Obligation</b>	7,266	10,000	10,000	330	10,280	10,280	280	3%
539493	Permits & Licenses	4,684	10,000	10,000	330	10,280	10,280	280	3%
539499	Misc Current Charges	2,582							
500520	<b>Operating Supplies</b>	195,905	223,765	244,781	17,959	207,674	207,674	(37,107)	-15%
539522	Operating Supplies	12,301	33,790	33,790	3,454	42,364	42,364	8,574	25%
539524	Non-Capital FF&E	179,473	186,675	207,691	13,228	160,310	160,310	(47,381)	-23%
539525	Non-Capital Hardware/Softwar	1,371							
539529	Operating Supplies-Other	2,760	3,300	3,300	1,277	5,000	5,000	1,700	52%
500600	<b>Capital Outlay</b>	1,135,119	1,047,468	1,069,303	19,611	783,490	783,490	(285,813)	-27%
539622	Buildings	672,070	502,716	524,551				(524,551)	-100%
539633	Infrastructure	422,543	436,838	436,838	256	783,490	783,490	346,652	79%
539642	Capital FF&E	40,506	107,914	107,914	19,355			(107,914)	-100%
599999	<b>TOTAL DISBURSEMENTS</b>	7,558,779	8,959,226	9,673,969	2,853,332	9,578,194	9,578,194	(95,775)	-1%

**VILLAGE COMMUNITY DEVELOPMENT DISTRICT**  
**Non-Departmental**  
**FY 2018-19 Budget**

18-19 Object Codes	20-421-01	2016-17 Actual	2017-18 Original Budget	2017-18 Amended Budget	2017-18 6-Month Actual	2018-19 Requested Budget	2018-19 Rec Budget	Rec. vs. 2017-18 Amended \$ Change	Rec. vs. 2017-18 Amended % Change
	DISBURSEMENTS								
<b>500310</b>	<b>Professional Services</b>	<b>7,731,255</b>	<b>7,810,435</b>	<b>7,810,435</b>	<b>3,905,227</b>	<b>8,567,716</b>	<b>8,567,716</b>	<b>757,281</b>	<b>10%</b>
513311	Administrative Services	1,369,700	1,369,017	1,369,017	684,513	1,505,919	1,505,919	136,902	10%
529311	Community Watch Services	2,500,177	2,544,113	2,544,113	1,272,059	2,798,524	2,798,524	254,411	10%
539311	Property Management Services	682,802	729,998	729,998	365,000	802,998	802,998	73,000	10%
572311	Recreation Services	2,812,404	2,840,962	2,840,962	1,420,486	3,125,058	3,125,058	284,096	10%
519316	Deed Compliance Services	61,610	75,534	75,534	37,764	71,865	71,865	(3,669)	-5%
513318	Technology Services	304,562	250,811	250,811	125,405	263,352	263,352	12,541	5%
<b>500320</b>	<b>Accounting &amp; Auditing</b>	<b>43,806</b>	<b>38,629</b>	<b>38,629</b>	<b>31,809</b>	<b>39,676</b>	<b>39,676</b>	<b>1,047</b>	<b>3%</b>
513321	Accounting Services	1,000	1,000	1,000		1,000	1,000		
513322	Auditing Services	29,768	23,591	23,591	17,694	23,149	23,149	(442)	-2%
517323	Trustee Services	13,038	14,038	14,038	14,115	15,527	15,527	1,489	11%
<b>500340</b>	<b>Other Contractual Services</b>	<b>1,078,124</b>	<b>1,084,856</b>	<b>1,084,856</b>	<b>541,241</b>	<b>1,075,700</b>	<b>1,075,700</b>	<b>(9,156)</b>	<b>-1%</b>
513345	Dept Of Safety	1,078,124	1,084,856	1,084,856	541,241	1,075,700	1,075,700	(9,156)	-1%
<b>500410</b>	<b>Comm. &amp; Freight Service</b>	<b>59,683</b>	<b>64,000</b>	<b>64,000</b>	<b>34,296</b>	<b>64,000</b>	<b>64,000</b>		
513413	Cable	59,683	64,000	64,000	34,296	64,000	64,000		
<b>500430</b>	<b>Utilities Services</b>	<b>74,688</b>	<b>80,000</b>	<b>80,000</b>	<b>68,898</b>	<b>75,000</b>	<b>75,000</b>	<b>(5,000)</b>	<b>-6%</b>
513436	Solid Waste	74,688	80,000	80,000	68,898	75,000	75,000	(5,000)	-6%
<b>500450</b>	<b>Insurance</b>	<b>21,272</b>			<b>6,651</b>				
513452	Insurance Deductible Payment	21,272			6,651				
<b>500490</b>	<b>Other Current Chg &amp; Obligation</b>	<b>61,464</b>	<b>60,500</b>	<b>60,500</b>	<b>56,982</b>	<b>60,500</b>	<b>60,500</b>		
513492	Maintenance & Bond Assessmen	60,061	58,000	58,000	56,462	58,000	58,000		
513499	Misc Current Charges	1,403	2,500	2,500	520	2,500	2,500		
<b>500700</b>	<b>Debt Service</b>	<b>15,363,196</b>	<b>15,312,984</b>	<b>15,312,984</b>	<b>11,971,490</b>	<b>15,266,804</b>	<b>15,266,804</b>	<b>(46,180)</b>	<b>0%</b>
517710	Principal	8,485,000	8,630,000	8,630,000	8,630,000	8,830,000	8,830,000	200,000	2%
517721	Interest Expense - Senior De	6,878,196	6,682,984	6,682,984	3,341,490	6,436,804	6,436,804	(246,180)	-4%
<b>500900</b>	<b>Other Uses</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>1,000,004</b>	<b>2,000,000</b>	<b>2,000,000</b>		
513911	Trans to Gen R&R	2,000,000	2,000,000	2,000,000	1,000,004	2,000,000	2,000,000		
<b>599999</b>	<b>TOTAL DISBURSEMENTS</b>	<b>26,433,488</b>	<b>26,451,404</b>	<b>26,451,404</b>	<b>17,616,598</b>	<b>27,149,396</b>	<b>27,149,396</b>	<b>697,992</b>	<b>3%</b>

## RAD - WORKING CAPITAL AND RESERVE BALANCES

<b>WORKING CAPITAL</b>	<b>2016-17 Actual (Per FY16-17 Audit)</b>	<b>2017-18 Amended Budget</b>	<b>2018-19 Requested Budget</b>	<b>2018-19 Recommd. Budget</b>
Beginning Balance		12,696,141	12,292,878	12,292,878
Deposits		25,664,834	26,563,361	26,563,361
Expenditures		23,335,416	24,392,295	24,392,295
Plant Replacements Non-Recurring		732,681	452,880	452,880
Capital Expenditures				
Transfer to General R & R		2,000,000	2,000,000	2,000,000
<b>Ending Balance</b>	<b>12,696,141</b>	<b>12,292,878</b>	<b>12,011,064</b>	<b>12,011,064</b>

1) FY16-17 ending balance includes \$407,466 Hurricane Irma expenses.

2) Per March 2018 Financial Statements there has been \$203,708 spent for unbudgeted Hurricane Irma expenses.

3) Unrealized gain of \$2,076,989 not included in FY17-18 Beginning Balance

<b>Debt Service</b>	<b>2016-17 Actual (Per FY16-17 Audit)</b>	<b>2017-18 Amended Budget</b>	<b>2018-19 Requested Budget</b>	<b>2018-19 Recommd. Budget</b>
Beginning Balance		679,357	679,357	679,357
Deposits		15,312,984	15,266,804	15,266,804
Expenditures		15,312,984	15,266,804	15,266,804
<b>Ending Balance</b>	<b>679,357</b>	<b>679,357</b>	<b>679,357</b>	<b>679,357</b>

## RESERVES

<b>General R&amp;R</b>	<b>2016-17 Actual (Per FY16-17 Audit)</b>	<b>2017-18 Amended Budget</b>	<b>2018-19 Requested Budget</b>	<b>2018-19 Recommd. Budget</b>
Beginning Balance		13,564,681	13,708,528	13,708,528
Deposits		2,000,000	2,000,000	2,000,000
Expenditures		1,856,153	1,352,990	1,352,990
<b>Ending Balance</b>	<b>13,564,681</b>	<b>13,708,528</b>	<b>14,355,538</b>	<b>14,355,538</b>

<b>Insurance Reserves</b>	<b>2016-17 Actual (Per FY16-17 Audit)</b>	<b>2017-18 Amended Budget</b>	<b>2018-19 Requested Budget</b>	<b>2018-19 Recommd. Budget</b>
Beginning Balance	300,000	300,000	300,000	300,000
Deposits		0	0	0
Expenditures		0	0	0
<b>Ending Balance</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>

## Settlement Funds

<b>Proceeds</b>		<b>35,632,050.96</b>	
Interest		1,036,068.23	
Projects	2005 Jr Bond Payoff	(2,933,268.08)	
	Multi-Modal Path Revenue	900.00	
	Multi -Modal Path Expenses	(9,055,667.11)	
	De La Vista Multi-Modal Path	(62,290.58)	
	Paradise Park	(2,031,631.10)	
	Southside Renovation	(202,270.11)	
	Hacienda Pool Bath	(575,309.11)	
	Chula Vista Renovation	(606,757.76)	
	Silver Lake Renovation	(629,207.80)	
	El Santiago Rec Center	(2,569,527.26)	
	Lindsey Golf Maintenance Facility	(649,696.94)	
	Woodshop Club Parking Lot	(162,791.17)	
	Saddlebrook Pavilion	(79,744.28)	
	Tierra del Sol	(1,856,527.25)	
	Gate Connectivity	(912,090.50)	
	Del Mar Gate	(7,500.00)	
	Boone/Del Mar Gate Restroom	(147,840.08)	
	Schwartz Park	(177,102.35)	
	Golfview Lake - New Dock with Pavilion	(279,977.96)	
	Saddlebrook Rec Center Renovation w/ chair lift	(1,617,791.51)	
	Mulberry Pickleball Courts	(14,788.40)	
	Mulberry Dog Park Improvements	(40,191.35)	
	El Santiago Rec Center- Indoor Restroom	(15,732.05)	
	Hacienda Trail/Other Multi-Modal Paths	(2,101,957.47)	
	Power Corridor (Mulberry Trail)	(63,431.54)	
	Fountain near Santiago Rec Center	(10,785.00)	
	First Baptist Church	(223.53)	
	<b>February 2018 Balance</b>	<b>9,864,918.90</b>	* Ties to AAC report dated Feb-18
	March - Sep 2018 Est Interest	29,166.67	
<b>Committed Projects - Unspent Funds</b>			
	Hacienda Trail/Other Multi-Modal Paths	(484,688.53)	
	License Plate Recognition (ALPR) System	(292,631.00)	
<b>Uncommitted Est. Balance 2/28/18</b>			<b>9,116,766.04</b>
<u>Future Annuity Payments:</u>			
	December 2018 Annuity Payment	3,104,200.00	
	2018/19 Est. Interest	50,000.00	
	December 2019 Annuity Payment	1,004,200.00	
	2019/20 Est. Interest	50,000.00	
	December 2020 Annuity Payment	166,700.00	
<b>Future Annuity/Interest Revenue</b>			<b>4,375,100.00</b>
<b>December 2020 Est. Balance</b>			<b>13,491,866.04</b>



**VILLAGE COMMUNITY DEVELOPMENT DISTRICT**  
**Fitness Center - Summary**  
**FY 2018-19 Budget**

18-19 Object Codes	20-424-20-00	2016-17 Actual	2017-18 Original Budget	2017-18 Amended Budget	2017-18 6-Month Actual	2018-19 Requested Budget	2018-19 Rec Budget	Rec. vs. 2017-18 Amended \$ Change	Rec. vs. 2017-18 Amended % Change
	<b>SOURCES</b>								
<b>338000</b>	<b>Shared Revenues From Other Loc</b>	<b>1,700</b>							
338095	Refund - General Fund - VCCD	1,700							
<b>341900</b>	<b>Other General Government Chg &amp;</b>	<b>117</b>	<b>100</b>	<b>100</b>	<b>90</b>	<b>100</b>	<b>100</b>		
341999	Misc Revenue	117	100	100	90	100	100		
<b>347200</b>	<b>Parks &amp; Recreation</b>	<b>133,519</b>	<b>140,100</b>	<b>140,100</b>	<b>73,655</b>	<b>140,100</b>	<b>140,100</b>		
347217	Merchandise/T-S	35	100	100	14	100	100		
347225	Mulberry Grove Fitness Membe	133,484	140,000	140,000	73,641	140,000	140,000		
<b>361100</b>	<b>Interest</b>	<b>930</b>	<b>350</b>	<b>350</b>	<b>836</b>	<b>1,100</b>	<b>1,100</b>	<b>750</b>	<b>214%</b>
361101	Int Income - CFB	333	50	50	421	600	600	550	1100%
361102	Int Income - Cash Equiv	597	300	300	415	500	500	200	67%
<b>361300</b>	<b>Net Inc(Dec) Fair Value Invest</b>	<b>2,168</b>			<b>871</b>				
361307	LTP Unrealized Gain/Loss	2,168			871				
<b>365000</b>	<b>Sales or Surplus Material &amp; Sc</b>	<b>1,152</b>							
365001	Sales of Surplus Material &	1,152							
<b>499995</b>	<b>TOTAL REVENUE</b>	<b>139,586</b>	<b>140,550</b>	<b>140,550</b>	<b>75,452</b>	<b>141,300</b>	<b>141,300</b>	<b>750</b>	<b>1%</b>
<b>669900</b>	<b>Budget Funding Sources</b>		<b>20,913</b>	<b>25,854</b>		<b>77,754</b>	<b>47,754</b>	<b>21,900</b>	<b>85%</b>
669901	(Add)/Use-Working Capital		20,913	25,854		77,754	47,754	21,900	85%
<b>499998</b>	<b>TOTAL SOURCES</b>	<b>139,586</b>	<b>161,463</b>	<b>166,404</b>	<b>75,452</b>	<b>219,054</b>	<b>189,054</b>	<b>22,650</b>	<b>14%</b>

	<b>DISBURSEMENTS</b>								
<b>500110</b>	<b>Personnel Services</b>	<b>56,714</b>	<b>57,239</b>	<b>57,239</b>	<b>29,407</b>	<b>57,365</b>	<b>57,365</b>	<b>126</b>	<b>0%</b>
575131	Other Salary & Wages	50,497	50,549	50,549	24,077	50,549	50,549		
575211	Social Security Taxes	3,131	3,133	3,133	1,493	3,133	3,133		
575212	Medicare Taxes	732	736	736	349	736	736		
575241	Worker's Compensation	2,354	2,821	2,821	3,488	2,947	2,947	126	4%
<b>500310</b>	<b>Professional Services</b>	<b>30,358</b>	<b>31,445</b>	<b>31,445</b>	<b>15,710</b>	<b>34,559</b>	<b>34,559</b>	<b>3,114</b>	<b>10%</b>
575311	Management Fees	29,484	30,792	30,792	15,396	33,871	33,871	3,079	10%
575318	Technology Services	723	547	547	271	574	574	27	5%
575319	Other Professional Services	151	106	106	43	114	114	8	8%
<b>500340</b>	<b>Other Contractual Services</b>	<b>16,870</b>	<b>18,050</b>	<b>18,050</b>	<b>1,301</b>	<b>20,913</b>	<b>20,913</b>	<b>2,863</b>	<b>16%</b>
575341	Janitorial Services	13,708	14,459	14,459		17,322	17,322	2,863	20%
575343	Systems Management Support	3,162	3,591	3,591	1,301	3,591	3,591		
<b>500410</b>	<b>Comm. &amp; Freight Service</b>	<b>2,056</b>	<b>2,632</b>	<b>2,632</b>	<b>926</b>	<b>3,008</b>	<b>3,008</b>	<b>376</b>	<b>14%</b>
575411	Telephone	583	1,000	1,000	276	1,000	1,000		
575413	Cable	1,473	1,632	1,632	650	2,008	2,008	376	23%
<b>500430</b>	<b>Utilities Services</b>	<b>5,057</b>	<b>7,395</b>	<b>7,395</b>	<b>2,096</b>	<b>5,489</b>	<b>5,489</b>	<b>(1,906)</b>	<b>-26%</b>
575431	Electricity	4,049	5,970	5,970	1,473	4,398	4,398	(1,572)	-26%
575432	Natural Gas	119	200	200	86	126	126	(74)	-37%
575433	Water & Sewer	295	300	300	159	309	309	9	3%
575434	Irrigation Water	369	700	700	284	427	427	(273)	-39%
575436	Solid Waste	225	225	225	94	229	229	4	2%
<b>500460</b>	<b>Repairs &amp; Maintenance Services</b>	<b>13,552</b>	<b>21,810</b>	<b>21,810</b>	<b>7,359</b>	<b>25,060</b>	<b>25,060</b>	<b>3,250</b>	<b>15%</b>
575461	Equipment Maintenance	9,554	12,050	12,050	5,856	12,050	12,050		
575462	Building/Structure Maintenanc	1,118	5,553	5,553	396	7,398	7,398	1,845	33%
575463	Landscape Maint.- Recurring	2,840	2,844	2,844	1,073	3,723	3,723	879	31%
575464	Landscape Maint.-Non-Recurri					563	563	563	
575468	Irrigation Repair	12	500	500	34	107	107	(393)	-79%
575469	Other Maintenance	28	863	863		1,219	1,219	356	41%
<b>500470</b>	<b>Printing &amp; Binding</b>	<b>364</b>	<b>660</b>	<b>660</b>	<b>299</b>	<b>660</b>	<b>660</b>		
575471	Printing & Binding	364	660	660	299	660	660		
<b>500490</b>	<b>Other Current Chg &amp; Obligation</b>	<b>3,186</b>	<b>3,700</b>	<b>3,700</b>	<b>1,686</b>	<b>3,700</b>	<b>3,700</b>		
575491	Bank Charges	3,185	3,500	3,500	1,696	3,500	3,500		
575494	Overage & Shortage	1			(10)				
575499	Misc Current Charges		200	200		200	200		
<b>500510</b>	<b>Office Supplies</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>167</b>	<b>500</b>	<b>500</b>		
575511	Office Supplies	500	500	500	167	500	500		
<b>500520</b>	<b>Operating Supplies</b>	<b>16,050</b>	<b>18,032</b>	<b>22,973</b>	<b>6,102</b>	<b>67,800</b>	<b>37,800</b>	<b>14,827</b>	<b>65%</b>
575522	Operating Supplies	2,491	6,100	6,100	1,199	6,100	6,100		
575523	Recreation Supplies		500	500		500	500		
575524	Non-Capital FF&E	13,559	10,000	14,941	4,903	60,000	30,000	15,059	101%
575525	Non-Capital Hardware/Softwar		1,432	1,432		1,200	1,200	(232)	-16%
<b>500600</b>	<b>Capital Outlay</b>								
<b>599999</b>	<b>TOTAL DISBURSEMENTS</b>	<b>144,707</b>	<b>161,463</b>	<b>166,404</b>	<b>65,053</b>	<b>219,054</b>	<b>189,054</b>	<b>22,650</b>	<b>14%</b>

**MULBERRY FITNESS CENTER - WORKING CAPITAL AND RESERVE BALANCES**

<b>WORKING CAPITAL</b>	<b>2016-17 Actual (Per FY16-17 Audit)</b>	<b>2017-18 Amended Budget</b>	<b>2018-19 Requested Budget</b>	<b>2018-19 Recommd. Budget</b>
Beginning Balance		130,641	104,787	104,787
Deposits		140,550	141,300	141,300
Expenditures		166,404	219,054	189,054
Ending Balance	130,641	104,787	27,033	57,033

\*\*\*Unrealized gain of \$3,942 not included in FY17-18 Beginning Balance

**RESERVES**

<b>General R&amp;R Reserves</b>	<b>2016-17 Actual (Per FY16-17 Audit)</b>	<b>2017-18 Amended Budget</b>	<b>2018-19 Requested Budget</b>	<b>2018-19 Recommd. Budget</b>
Beginning Balance		25,000	25,000	25,000
Deposits				
Expenditures				
Ending Balance	25,000	25,000	25,000	25,000

FY17-18 Operating Budget	\$166,404
3 Months	\$41,601
4 Months	\$55,468