

**Harbour Isles Community Development District  
General Fund  
Fiscal Year 2014/2015**

| Chart of Accounts Classification          | Budget for<br>2014/2015 |
|---|-------------------------|
| <b>REVENUES</b>                           |                         |
| Interest Earnings                         |                         |
| Interest Earnings                         | \$ 2,000                |
| Special Assessments                       |                         |
| Tax Roll*                                 | \$ 657,925              |
| Other Miscellaneous Revenues              |                         |
| Miscellaneous Revenues                    | \$ 1,000                |
| Rental Revenues                           | \$ 13,000               |
| Facilities Rentals                        | \$ 400                  |
| <b>TOTAL REVENUES</b>                     | <b>\$ 674,325</b>       |
| Balance Forward from Prior Year           | \$ 50,000               |
| <b>TOTAL REVENUES AND BALANCE FORWARD</b> | <b>\$ 724,325</b>       |
| <b>EXPENDITURES - ADMINISTRATIVE</b>      |                         |
| Legislative                               |                         |
| Supervisor Fees                           | \$ 12,000               |
| Financial & Administrative                |                         |
| Administrative Services                   | \$ 8,000                |
| District Management                       | \$ 30,758               |
| District Engineer                         | \$ 15,000               |
| Disclosure Report                         | \$ 500                  |
| Trustees Fees                             | \$ 3,000                |
| Financial Consulting Services             | \$ 5,000                |
| Accounting Services                       | \$ 16,242               |
| Auditing Services                         | \$ 3,200                |
| Arbitrage Rebate Calculation              | \$ 650                  |
| Public Officials Liability Insurance      | \$ 3,000                |
| Legal Advertising                         | \$ 1,000                |
| Bank Fees                                 | \$ -                    |
| Dues, Licenses & Fees                     | \$ 175                  |
| Miscellaneous Fees                        | \$ 500                  |
| Website Fees & Maintenance                | \$ 420                  |
| Legal Counsel                             |                         |
| District Counsel                          | \$ 15,000               |
| <b>Administrative Subtotal</b>            | <b>\$ 114,445</b>       |
| <b>EXPENDITURES - FIELD OPERATIONS</b>    |                         |
| Law Enforcement                           |                         |
| Deputy                                    | \$ 37,440               |
| Security Operations                       |                         |
| Security Services and Patrols             | \$ -                    |
| Guard & Gate Facility Maintenance         | \$ 2,000                |
| Security Camera Maintenance               | \$ 500                  |
| Security Monitoring Services              | \$ 7,750                |
| Miscellaneous Expenses                    | \$ 500                  |
| Electric Utility Services                 |                         |
| Utility Services                          | \$ 20,000               |
| Street Lights                             | \$ 99,500               |
| Garbage/Solid Waste Control Services      |                         |
| Garbage - Recreation Facility             | \$ 750                  |
| Water-Sewer Combination Services          |                         |
| Utility Services                          | \$ 3,000                |
| Stormwater Control                        |                         |
| Aquatic Maintenance                       | \$ 22,400               |
| Fountain Service Repairs & Maintenance    | \$ 1,500                |
| Lake/Pond Bank Maintenance                | \$ 1,000                |
| Wetland Monitoring & Maintenance          | \$ 2,990                |
| Mitigation Area Monitoring & Maintenance  | \$ 4,540                |
| Aquatic Plant Replacement                 | \$ 1,500                |
| Stormwater System Maintenance             | \$ 1,500                |
| Miscellaneous Expense                     | \$ 1,500                |
| Other Physical Environment                |                         |
| General Liability Insurance               | \$ -                    |
| Property and General Liability Insurance  | \$ 35,000               |
| Entry & Walls Maintenance                 | \$ 5,000                |
| Landscape Maintenance                     | \$ 83,056               |
| Landscape Design & Renovation             | \$ 5,000                |
| Holiday Decorations                       | \$ 1,000                |
| Irrigation Repairs                        | \$ 3,000                |

**Harbour Isles Community Development District  
General Fund  
Fiscal Year 2014/2015**

| Chart of Accounts Classification            | Budget for<br>2014/2015 |
|---|-------------------------|
| Landscape Miscellaneous                     | \$ 3,000                |
| Landscape Replacement Plants, Shrubs, Trees | \$ 10,000               |
| Annual Mulching                             | \$ 13,110               |
| Fire Ant Treatment                          | \$ 2,000                |
| Road & Street Facilities                    |                         |
| Parking Lot Repair & Maintenance            | \$ 2,000                |
| Parks & Recreation                          |                         |
| Management Contract                         | \$ 75,000               |
| Maintenance & Repair                        | \$ 20,000               |
| Pest Control                                | \$ 1,200                |
| Fitness Equipment Maintenance & Repairs     | \$ 3,000                |
| Clubhouse - Facility Janitorial Service     | \$ 5,000                |
| Pool Service Contract                       | \$ 5,400                |
| Pool Repairs                                | \$ 1,000                |
| Facility A/C & Heating Maintenance & Repair | \$ 3,190                |
| Telephone Fax, Internet                     | \$ 6,000                |
| Office Supplies                             | \$ 2,000                |
| Furniture Repair/Replacement                | \$ 2,500                |
| Playground Equipment and Maintenance        | \$ 500                  |
| Dock Repairs and Maintenance                | \$ 500                  |
| Athletic/Park Court/Field Repairs           | \$ 1,000                |
| Lighting Replacement                        | \$ 5,000                |
| Access Control Maintenance & Repair         | \$ 2,000                |
| Trail/Bike Path Maintenance                 | \$ 3,500                |
| Dog Waste Station Supplies                  | \$ 500                  |
| Miscellaneous Expenses                      | \$ 1,000                |
| Contingency                                 |                         |
| Miscellaneous Fees                          | \$ 1,000                |
| Capital Reserves                            | \$ 50,054               |
| Capital Outlay                              | \$ 50,000               |
| <b>Field Operations Subtotal</b>            | <b>\$ 609,880</b>       |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$ 724,325</b>       |
| <b>EXCESS OF REVENUES OVER EXPENDITURES</b> | <b>\$ -</b>             |

**Budget Template**  
**Harbour Isles Community Development District**  
**Debt Service**  
**Fiscal Year 2014/2015**

| Chart of Accounts Classification            | Series 2004A        | Budget for 2014/2015 |
|---|---------------------|----------------------|
| <b>REVENUES</b>                             |                     |                      |
| Special Assessments                         |                     |                      |
| Net Special Assessments <sup>(1)</sup>      | \$436,854.59        | \$436,854.59         |
| <b>TOTAL REVENUES</b>                       | <b>\$436,854.59</b> | <b>\$436,854.59</b>  |
| <b>EXPENDITURES</b>                         |                     |                      |
| <b>Administrative</b>                       |                     |                      |
| Financial & Administrative                  |                     |                      |
| Bank Fees                                   |                     | \$0.00               |
| Debt Service Obligation                     | \$436,854.59        | \$436,854.59         |
| <b>Administrative Subtotal</b>              | <b>\$436,854.59</b> | <b>\$436,854.59</b>  |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$436,854.59</b> | <b>\$436,854.59</b>  |
| <b>EXCESS OF REVENUES OVER EXPENDITURES</b> | <b>\$0.00</b>       | <b>\$0.00</b>        |

Collection and Discount % applicable to the county: 8.0%

Gross assessments \$474,841.95

**Notes:**

Tax Roll Collection Costs for Hillsborough County is 8.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

<sup>(1)</sup> Maximum Annual Debt Service less Prepaid Assessments received.

Harbour Isles Community Development District

FISCAL YEAR 2014/2015 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

|                                       |                     |
|---------------------------------------|---------------------|
| 2014/2015 O&M Budget                  | \$657,925.00        |
| Hillsborough County 8% Collection Cos | \$57,210.87         |
| 2014/2015 Total:                      | <u>\$715,135.87</u> |

|                      |                      |
|----------------------|----------------------|
| 2013/2014 O&M Budget | \$657,925.00         |
| 2014/2015 O&M Budget | \$657,925.00         |
| Total Difference:    | <u><u>\$0.00</u></u> |

|                                 | PER UNIT ANNUAL ASSESSMENT |                   | Proposed Increase / Decrease |              |
|---------------------------------|----------------------------|-------------------|------------------------------|--------------|
|                                 | 2013/2014                  | 2014/2015         | \$                           | %            |
| Debt Service - SF 70'           | \$883.97                   | \$883.97          | \$0.00                       | 0.00%        |
| Operations/Maintenance - SF 70' | \$1,296.17                 | \$1,296.17        | \$0.00                       | 0.00%        |
| <b>Total</b>                    | <b>\$2,180.14</b>          | <b>\$2,180.14</b> | <b>\$0.00</b>                | <b>0.00%</b> |
| <hr/>                           |                            |                   |                              |              |
| Debt Service - SF 80'           | \$979.37                   | \$979.37          | \$0.00                       | 0.00%        |
| Operations/Maintenance - SF 80' | \$1,477.63                 | \$1,477.63        | \$0.00                       | 0.00%        |
| <b>Total</b>                    | <b>\$2,457.00</b>          | <b>\$2,457.00</b> | <b>\$0.00</b>                | <b>0.00%</b> |
| <hr/>                           |                            |                   |                              |              |
| Debt Service - SF 90'           | \$1,102.97                 | \$1,102.97        | \$0.00                       | 0.00%        |
| Operations/Maintenance - SF 90' | \$1,672.06                 | \$1,672.06        | \$0.00                       | 0.00%        |
| <b>Total</b>                    | <b>\$2,775.03</b>          | <b>\$2,775.03</b> | <b>\$0.00</b>                | <b>0.00%</b> |

**HARBOUR ISLES**

**FISCAL YEAR 2014/2015 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

|                         |                            |
|-------------------------|----------------------------|
| TOTAL O&M BUDGET        | \$657,925.00               |
| COLLECTION COSTS @ 8.0% | <u>\$57,210.87</u>         |
| TOTAL O&M ASSESSMENT    | <u><u>\$715,135.87</u></u> |

| <u>LOT SIZE</u>   | <u>UNITS ASSESSED</u> |                                    | <u>ALLOCATION OF O&amp;M ASSESSMENT</u> |               |                |                            | <u>TOTAL<br/>SERIES 2004A<br/>DEBT SERVICE<br/>ASSESSMENT</u> | <u>PER LOT ANNUAL ASSESSMENT</u> |                               |                             |
|---|-----------------------|------------------------------------|---|---------------|----------------|----------------------------|---|----------------------------------|-------------------------------|-----------------------------|
|   | <u>SERIES 2004A</u>   |                                    | <u>EAU FACTOR</u>                       | <u>TOTAL</u>  | <u>% TOTAL</u> | <u>TOTAL</u>               |   | <u>O&amp;M</u>                   | <u>DEBT</u>                   |                             |
|   | <u>O&amp;M</u>        | <u>DEBT SERVICE</u> <sup>(1)</sup> |   | <u>EAU's</u>  | <u>EAU's</u>   | <u>O&amp;M BUDGET</u>      |   |                                  | <u>SERVICE</u> <sup>(2)</sup> | <u>TOTAL</u> <sup>(3)</sup> |
| Single Family 70'   | 243                   | 239                                | 1.00                                    | 243.00        | 44.04%         | \$314,969.31               | \$211,268.83  | \$1,296.17                       | \$883.97                      | \$2,180.14                  |
| Single Family 80'   | 152                   | 152                                | 1.14                                    | 173.28        | 31.41%         | \$224,600.34               | \$148,864.24  | \$1,477.63                       | \$979.37                      | \$2,457.00                  |
| Single Family 90'   | 105                   | 104                                | 1.29                                    | 135.45        | 24.55%         | \$175,566.23               | \$114,708.88  | \$1,672.06                       | \$1,102.97                    | \$2,775.03                  |
|   | <u>500</u>            | <u>495</u>                         |   | <u>551.73</u> | <u>100.00%</u> | <u>\$715,135.87</u>        | <u>\$474,841.95</u>   |                                  |                               |                             |
| LESS: Hillsborough County Collection Costs and Early Payment Discount Costs |                       |                                    |   |               |                | <u>(\$57,210.87)</u>       | <u>(\$37,987.36)</u>  |                                  |                               |                             |
| <b>Net Revenue to be Collected</b>  |                       |                                    |   |               |                | <u><u>\$657,925.00</u></u> | <u><u>\$436,854.59</u></u>                                    |                                  |                               |                             |

<sup>(1)</sup> Reflects the number of total lots with Series 2004A debt outstanding.

<sup>(2)</sup> Annual debt service assessment per lot adopted in connection with the Series 2004A bond issue. Annual assessment includes principal, interest, Hillsborough County collection costs and early payment discount costs.

<sup>(3)</sup> Annual assessment that will appear on November 2014 Hillsborough County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.