

**BELLAVIVA AT WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2027**

**BELLAVIVA AT WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT
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**BELLAVIVA AT WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ 639,678				\$ 639,678
Allowable discounts (4%)	(25,587)				(25,587)
Assessment levy: on-roll - net	614,091	\$582,760	\$ 31,331	\$ 614,091	614,091
Total revenues	614,091	582,760	31,331	614,091	614,091
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	25,000	3,417	21,583	25,000	25,000
Engineering	2,000	2,097	-	2,097	2,000
Audit	5,500	-	5,500	5,500	5,500
Telephone	200	100	100	200	200
Postage	500	-	500	500	500
Printing & binding	500	250	250	500	500
Legal advertising	1,500	86	1,414	1,500	1,500
Annual special district fee	175	175	-	175	175
Insurance	6,300	5,870	430	6,300	6,300
Contingencies/bank charges	567	526	41	567	567
Meeting room rental	1,750	324	1,426	1,750	1,750
Website hosting & maintenance	705	850	-	850	705
Website ADA compliance	210	-	210	210	210
Property appraiser & tax collector	25,587	12,032	13,555	25,587	25,587
Total professional & administrative	118,494	49,727	69,009	118,736	118,494
Field operations					
Management & administration					
Contingency	94,068	1,161	92,907	94,068	78,568
O&M accounting services	4,500	-	4,500	4,500	4,500
Insurance: property	15,000	9,669	5,331	15,000	15,000
Management services	26,000	15,250	10,750	26,000	27,300
General administrative	2,000		2,000	2,000	2,000
Grounds/bldg maintenance					
General maintenance	6,500	395	6,105	6,500	6,500
Irrigation repairs	4,000	19,144	-	19,144	19,500
Landscape contract including mulch est.	78,828	39,420	39,408	78,828	85,000
Landscaping extras - replacement & annuals	6,000	-	6,000	6,000	25,000
Tree trimming	2,500	-	2,500	2,500	2,000
Pressure washing	5,000	-	5,000	5,000	5,000
Holiday decorations	3,000	1,452	1,548	3,000	5,000
Walkway maintenance/repair	3,500	-	3,500	3,500	2,000
Gazebo & picnic area maintenance/repair	3,500	-	3,500	3,500	3,500
Retaining wall maintenance/repair	5,000	-	5,000	5,000	5,000
Fence & handrail repairs/maintenance	2,000	-	2,000	2,000	2,000

**BELLAVIVA AT WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026			Total Actual & Projected	Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026		
<i>Recreational expenses - amenity</i>					
Pool maintenance contract	19,776	9,840	9,936	19,776	21,000
Pool/cabana janitorial contract	11,776	4,372	7,404	11,776	10,500
Pool equipment repairs/ furniture repairs	6,700	-	6,700	6,700	3,500
Pool/cabana general maintenance	5,000	-	5,000	5,000	5,000
Termite bond/pest control	1,200	-	1,200	1,200	1,200
Playground equip/maint/mulch (2 locations)	6,000	1,734	4,266	6,000	8,500
Access control systems/cameras	5,300	720	4,580	5,300	5,000
Pressure washing	1,000	588	412	1,000	1,000
Electric - amenity	10,000	2,380	7,620	10,000	7,000
Domestic water / sewer - amenity	9,000	-	9,000	9,000	7,000
Irrigation - amenity	6,000	-	6,000	6,000	5,000
Telephone/cable/internet - amenity	2,400	840	1,560	2,400	2,400
Pool permits/licenses	600	-	600	600	600
Trash/pet station debris removal	21,000	6,788	14,212	21,000	14,000
Landscape maintenance	14,832	-	14,832	14,832	-
Landscape seasonal (annuals & mulch)	3,600	-	3,600	3,600	2,500
<i>Utilities</i>					
Electric - irrigation meters	1,000	863	137	1,000	4,512
Electric - street lights	36,000	12,145	23,855	36,000	36,000
Irrigation	20,000	7,067	12,933	20,000	20,000
Total field operations	442,580	133,828	323,896	457,724	442,580
Total expenditures	561,074	183,555	392,905	576,460	561,074
Excess/(deficiency) of revenues over/(under) expenditures	53,017	399,205	(361,574)	37,631	53,017
Fund balance - beginning (unaudited)	-	387,246	786,451	387,246	424,877
Fund balance - ending (projected)					
Committed					
Future repairs					
General	3,000	3,000	3,000	3,000	4,000
Monument signage/hardscape	9,000	9,000	9,000	9,000	12,000
Retaining wall	22,500	22,500	22,500	22,500	30,000
Fencing/handrails	36,000	36,000	36,000	36,000	48,000
Playground	21,000	21,000	21,000	21,000	28,000
Pool/cabana parking lot	24,999	24,999	24,999	24,999	33,332
Alleyway	10,200	10,200	10,200	10,200	13,600
Unassigned	190,410	659,752	298,178	298,178	308,962
Fund balance - ending	<u>\$ 317,109</u>	<u>\$ 786,451</u>	<u>\$ 424,877</u>	<u>\$ 424,877</u>	<u>\$ 477,894</u>

**BELLAVIVA AT WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

		Fiscal Year 2026				
		Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	Proposed Budget FY 2027
					Cost per Unit*	On-Roll Assessment per Unit*
Unit Type	Units	ERU	Total ERU			
TH	112	1.00	112.00		\$ 1,674.55	\$ 1,674.55
SF 32'	15	1.00	15.00		1,674.55	1,674.55
SF 35'	36	1.00	36.00		1,674.55	1,674.55
SF 45'	113	1.00	113.00		1,674.55	1,674.55
SF 50'	99	1.00	99.00		1,674.55	1,674.55
Total	375		375.00			

Future repairs	Life	Total to Amass	per yr
General	ad infinitum	ad infinitum	1,000
Monument signage/hardscape	7	42,000	3,000
Retaining wall	10	150,000	7,500
Fencing/handrails	20	480,000	12,000
Playground	15	210,000	7,000
Pool/cabana parking lot	15	249,990	8,333
Alleyway	18	122,400	3,400
Total		1,254,390	42,233

**BELLAVIVA AT WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Management/accounting/recording	\$ 48,000
<p>Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.</p>	
Legal	25,000
<p>General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.</p>	
Engineering	2,000
<p>The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.</p>	
Audit	5,500
<p>Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.</p>	
Telephone	200
<p>Telephone and fax machine.</p>	
Postage	500
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Printing & binding	500
<p>Letterhead, envelopes, copies, agenda packages</p>	
Legal advertising	1,500
<p>The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p>	
Annual special district fee	175
<p>Annual fee paid to the Florida Department of Economic Opportunity.</p>	
Insurance	6,300
<p>The District will obtain public officials and general liability insurance.</p>	
Contingencies/bank charges	567
<p>Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.</p>	
Meeting room rental	1,750
Website hosting & maintenance	705
Website ADA compliance	210
Property appraiser & tax collector	25,587
Total professional & administrative	<u>118,494</u>

**BELLAVIVA AT WESTSIDE
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Field operations

Management & administration

Contingency	78,568
O&M accounting services	4,500
Insurance: property	15,000
Management services	27,300
<i>General administrative</i>	2,000

Grounds/bldg maintenance	
General maintenance	6,500
Irrigation repairs	19,500
Landscape contract including mulch est.	85,000
Landscaping extras - replacement & annuals	25,000
Tree trimming	2,000
Pressure washing	5,000
Holiday decorations	5,000
Walkway maintenance/repair	2,000
Gazebo & picnic area maintenance/repair	3,500
Retaining wall maintenance/repair	5,000
<i>Fence & handrail repairs/maintenance</i>	2,000

Recreational expenses - amenity	
Pool maintenance contract	21,000
Pool/cabana janitorial contract	10,500
Pool equipment repairs/ furniture repairs	3,500
Pool/cabana general maintenance	5,000
Termite bond/pest control	1,200
Playground equip/maint/mulch (2 locations)	8,500
Access control systems/cameras	5,000
Pressure washing	1,000
Electric - amenity	7,000
Domestic water / sewer - amenity	7,000
Irrigation - amenity	5,000
Telephone/cable/internet - amenity	2,400
Pool permits/licenses	600
Trash/pet station debris removal	14,000
Landscape seasonal (annuals & mulch)	2,500

Utilities

Electric - irrigation meters	4,512
Electric - street lights	36,000
Irrigation	20,000
Total field operations	<u>442,580</u>
Total expenditures	<u><u>\$ 561,074</u></u>