

*Baytree Community  
Development District*

*Workshop Meeting Agenda*

*March 13, 2025*

# AGENDA

*Baytree*  
*Community Development District*

*Workshop Meeting Agenda*

**Thursday**  
**March 13, 2025**  
**1:00 p.m.**

**Baytree National Golf Links**  
**8207 National Drive**  
**Melbourne, Florida**

1. Roll Call
2. Public Comment Period
3. Discussion of Draft Fiscal Year 2026 Budget
4. Supervisor's Requests
5. Adjournment

# SECTION 3

***Baytree***  
***Community Development District***

***Proposed Budget***  
***FY 2026***



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**Baytree**  
**Community Development District**  
**Proposed Budget FY 2026**  
**General Fund**

Description	Adopted Budget FY2025	Actuals Thru 01/31/25	Projected Next 8 Months	Projected Thru 09/30/25	Proposed Budget FY 2026
<b>REVENUES:</b>					
Maintenance Assessments	\$ 1,132,331	\$ 1,049,184	\$ 83,147	\$ 1,132,331	\$ 1,132,331
IOB Cost Share Agreement	55,046	13,762	41,285	55,046	58,735
Miscellaneous Income	9,250	3,656	5,594	9,250	9,250
Interest	4,811	3,060	1,750	4,811	4,811
<b>TOTAL REVENUES</b>	<b>\$ 1,201,438</b>	<b>\$ 1,069,662</b>	<b>\$ 131,776</b>	<b>\$ 1,201,438</b>	<b>\$ 1,205,127</b>

**EXPENDITURES:**

**Administrative**

Supervisor Fees	\$ 12,000	\$ 3,000	\$ 9,000	\$ 12,000	\$ 12,000
FICA Expense	918	230	689	918	918
Engineering	37,853	2,000	35,853	37,853	30,000
Attorney Fees	24,000	6,270	17,730	24,000	24,000
Annual Audit	3,350	-	3,350	3,350	3,500
Assessment Administration	8,269	8,269	-	8,269	8,269
Management Fees	48,813	16,271	32,542	48,813	51,742
Property Appraiser	250	281	-	281	350
Information Technology	1,985	662	1,323	1,985	2,104
Website Maintenance	1,322	441	881	1,322	1,401
Telephone	250	-	250	250	250
Postage	3,000	200	2,800	3,000	3,000
Insurance General Liability	36,127	33,532	2,595	36,127	36,127
Tax Collector Fee	22,647	20,952	1,695	22,647	22,647
Printing & Binding	1,500	152	1,348	1,500	1,500
Legal Advertising	5,000	410	4,090	4,500	3,000
Other Current Charges	2,000	529	1,471	2,000	2,000
Office Supplies	250	193	57	250	250
Property Taxes	350	440	-	440	450
Dues, Licenses & Subscriptions	175	175	-	175	175
<b>TOTAL ADMINISTRATIVE</b>	<b>\$ 210,057</b>	<b>\$ 94,006</b>	<b>\$ 115,672</b>	<b>\$ 209,678</b>	<b>\$ 203,682</b>

**Baytree**  
**Community Development District**  
**Proposed Budget FY 2026**  
**General Fund**

Description	Adopted Budget FY2025	Actuals Thru 01/31/25	Projected Next 8 Months	Projected Thru 09/30/25	Proposed Budget FY 2026
<b>Operations &amp; Maintenance</b>					
<b>Field Expenditures</b>					
Security Contract	\$ 231,474	\$ 76,411	\$ 155,063	\$ 231,474	\$ 235,374
Gate Maintenance	25,320	12,123	13,197	25,320	25,320
Security Gatehouse Maintenance	14,000	144	13,856	14,000	14,000
Telephone/Internet - Gatehouse/Pool	8,040	2,815	5,225	8,040	8,446
Transponders	5,000	650	4,350	5,000	5,000
Field Management Fees	34,202	11,401	22,801	34,202	34,202
Electric	74,912	18,642	56,270	74,912	74,900
Water & Sewer	16,500	6,560	9,940	16,500	16,500
Gas	9,350	5,774	3,576	9,350	9,350
Trash Removal	663	217	446	663	663
Maintenance - Lakes	47,220	13,845	33,375	47,220	47,220
Maintenance - Landscape Contract	138,914	44,956	93,958	138,914	141,612
Maintenance - Additional Landscape	31,079	9,755	15,245	25,000	25,000
Maintenance - Pool	37,401	6,514	23,486	30,000	36,700
Maintenance - Irrigation	17,000	10,378	6,622	17,000	17,000
Maintenance - Lighting	18,000	13,801	4,199	18,000	18,000
Maintenance - Monuments	4,000	-	2,000	2,000	3,000
Maintenance - Fountain	1,180	345	835	1,180	1,180
Maintenance - Other Field (R&M General)	5,928	12,252	7,748	20,000	20,000
Maintenance - Recreation	2,500	970	1,030	2,000	2,500
Holiday Landscape Lighting	16,000	14,392	-	14,392	16,000
Operating Supplies	750	153	597	750	750
Sidewalk/Curb Cleaning	12,000	3,225	8,775	12,000	11,225
Miscellaneous	2,444	-	6,339	6,339	-
<b>TOTAL FIELD EXPENDITURES</b>	<b>\$ 753,877</b>	<b>\$ 265,323</b>	<b>\$ 488,932</b>	<b>\$ 754,255</b>	<b>\$ 763,940</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 963,934</b>	<b>\$ 359,329</b>	<b>\$ 604,605</b>	<b>\$ 963,934</b>	<b>\$ 967,623</b>
<b>Other Sources/(Uses)</b>					
<b>Transfer Out:</b>					
Capital Projects- Paving - Baytree	\$ (58,144)	\$ -	\$ (58,144)	\$ (58,144)	\$ (58,144)
Capital Projects - Paving - IOB Funds	(19,002)	-	(19,002)	(19,002)	(19,002)
Capital Projects - Reserves	(65,093)	-	(65,093)	(65,093)	(65,093)
Community Beautification Fund	(45,265)	-	(45,265)	(45,265)	(45,265)
First Quarter Operating	(50,000)	-	(50,000)	(50,000)	(50,000)
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ (237,504)</b>	<b>\$ -</b>	<b>\$ (237,504)</b>	<b>\$ (237,504)</b>	<b>\$ (237,504)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ 710,333</b>	<b>\$ (710,333)</b>	<b>\$ -</b>	<b>\$ -</b>



**Baytree**  
**Community Development District**  
**Budget Narrative**  
**Proposed Budget FY 2026**

**REVENUES**

**Maintenance Assessments**

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

**Miscellaneous Income (IOB Cost Share Agreement)**

Represents estimated earnings from Isles of Baytree.

**Miscellaneous Income**

Represents estimated earnings from the sale of security gate transponders, pool access cards and tennis court instructor fees.

**Interest**

The District earns interest on the monthly average collected balance for each of their operating accounts.

**Expenditures - Administrative**

**Supervisors Fees**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting in which they attend.

**FICA Taxes**

Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

**Engineering**

The District currently has a contract with Dewberry Engineers to provide engineering service to the District. The contract includes preparation for board meetings, contract specifications, bidding, etc.

**Attorney**

The District currently has a contract with Billing, Cochran, Lyles, Mauro & Ramsey, P.A. to provide legal counsel services. This contract includes preparation for board meetings, review of contracts, review of agreements and resolutions and other research as directed by the Board of Supervisors and the District Manager.

**Annual Audit**

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement plus anticipated increase.

**Assessment Roll Administration**

Expenditures with Governmental Management Services related to administration of the District's Assessment Roll.

**Management Fees**

The District has contracted with Governmental Management Services to provide Management, Accounting and Recording Secretary Services for the District. The services include, but not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reporting, annual audits, etc.

**Property Appraiser**

Represents the Brevard County Property Appraiser fee to cover the cost of processing and distributing of non-ad valorem assessment information.

**Information Technology**

Represents costs with Governmental Management Services related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

**Baytree**  
**Community Development District**  
**Budget Narrative**  
**Proposed Budget FY 2026**

**Expenditures - Administrative (continued)**

**Website Maintenance**

Represents the costs with Governmental Management Services associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

**Communication - Telephone**

Internet and Wi-Fi service for Office.

**Postage and Delivery**

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

**Insurance General Liability**

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

**Tax Collector Fee**

Represents charges from Brevard County Tax Collector's office for administration of the tax collection process.

**Printing and Binding**

Copies used in the preparation of agenda packages, required mailings, and other special projects.

**Legal Advertising**

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

**Other Current Charges**

This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

**Office Supplies**

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

**Property Taxes**

Represents the estimated non-ad valorem assessment from Brevard County that will be charged to the District.

**Due, Licenses & Subscriptions**

The District is required to pay an annual fee to Florida Department of Commerce for \$175.

**Operation and Maintenance:**

**Security Contract**

The District currently has a contract with DSI Security Services to provide security services.

DESCRIPTION	ANNUAL AMOUNT
REGULAR HOURS: COST OF \$26.65 PER HOUR FOR 359 DAYS	\$229,616
OT/HOLIDAY HOURS: COST OF \$39.98 PER HOUR FOR 6 DAYS	\$5,757
CONTINGENCY	\$0
Total	\$235,374

**Gate Maintenance**

Represents expenditures for maintenance and repairs for the automated gate entrance systems. The District currently has a contract with Access Control Technologies.

**Security Gatehouse Maintenance**

Represents maintenance contract for gatehouse, and any other maintenance cost the District may incur at the security gate house, i.e. plumbing, pest control, etc.

**Baytree**  
**Community Development District**  
**Budget Narrative**  
**Proposed Budget FY 2026**

**Operation and Maintenance: (continued)**

**Telephone/Internet - Gatehouse/Pool**

The District has a telephone at the front entrance for the security staff to make local calls. Additionally, the District has a phone

DESCRIPTION	MONTHLY	ANNUAL AMOUNT
201 BAYTREE DR FRONT GATE	\$310	\$3,719
630 BAYTREE DR BACK GATE	\$189	\$2,267
8207 NATIONAL DR POOL AREA	\$205	\$2,460
CONTINGENCY		\$0
Total		\$8,446

**Transponders**

Accounts for costs associated with purchasing new transponders to replace those purchased by residents.

**Field Management Fees**

The District has contracted with Governmental Management Services-Central Florida, LLC to provide on-site field management

DESCRIPTION	MONTHLY	ANNUAL AMOUNT
FIELD MANAGEMENT FEES (GMS)	\$2,850	\$34,202

**Electric**

Represents costs for electric for projects such as streetlights, signs, electric for well pumps, guardhouse, entrance features,

DESCRIPTION	LOCATION	MONTHLY	ANNUAL AMOUNT
00533-81406	8002 Bradwick Way # Wall	\$29	\$350
02781-39043	8207 National Dr # Pool Hse	\$27	\$324
04080-73153	609 Baytree Dr # Wall	\$32	\$389
04396-25492	8205 National Dr # Courts	\$70	\$838
09459-03086	8147 Old Tramway Dr # Entrance	\$43	\$516
11105-10375	7948 Daventry Dr # Wall	\$28	\$341
14771-79517	345 Baytree Dr # Pump	\$141	\$1,694
15604-14425	8005 Kingswood Way # Fountain	\$681	\$8,167
36008-52200	602 Baytree Dr # Sign	\$30	\$355
46619-40025	8253 Old Tramway Dr # Ent Sign	\$34	\$407
47131-19107	1409 SouthPointe Ct# Ent Sign	\$29	\$347
67950-66148	7951 Daventry Dr # Pump Street	\$156	\$1,878
72491-60156	7942 Kingswood Way #Lights	\$34	\$410
73679-10572	201 Baytree Dr # Grd Hse	\$181	\$2,172
83711-46575	8005 Kingswood Way # Street Lights	\$3,126	\$37,512
86596-45173	8005 Kingswood Way # Pump	\$304	\$3,650
88573-27285	687 Deerhurst Dr # Pump	\$108	\$1,296
91260-64568	8128 Old Tramway Dr # Sign	\$27	\$324
99142-26460	8005 Kingswood Way# Gate	\$30	\$359
CONTINGENCY			\$13,572
			\$74,900

**Baytree**  
**Community Development District**  
**Budget Narrative**  
**Proposed Budget FY 2026**

**Operation and Maintenance: (continued)**

**Water & Sewer**

Represents cost for water & sewer for expenses associated with the front guardhouse and community pool. City of Cocoa Utilities provides this utility service.

DESCRIPTION	LOCATION	ANNUAL AMOUNT
121573-112400	201 BAYTREE DR #GUARDHOUSE	\$16,500
167895-118058	8207 NATIONAL DR #POOL	\$0
		\$16,500

**Gas**

Represents cost of gas required for heating the community pool. Florida City Gas provides this utility service.

DESCRIPTION	LOCATION	MONTHLY	ANNUAL AMOUNT
2932702542	8205 NATIONAL DR POOL HEATER	\$554	\$6,648
	CONTINGENCY		\$2,702
			\$9,350

**Trash Removal**

Represents cost of trash removal services. Services are provided by Waste Management.

DESCRIPTION	MONTHLY	ANNUAL AMOUNT
96 GALLON TRASH TOTER	\$55	\$663

**Maintenance - Lakes**

The District currently has a contract with ECOR to maintain its 66.46 acres of lakes. Additional funds are allocated for the

DESCRIPTION	MONTHLY	ANNUAL AMOUNT
LAKE MAINTENANCE	\$3,292	\$39,501
NATURAL AREAS MANAGEMENT: CONTRACT COST OF 880 BI-MONTYHLY		\$5,922
PEST CONTROL		\$0
CONTINGENCY		\$1,797
	Total	\$47,220

**Maintenance - Landscape Contract**

The District currently has a contract with US Lawns to maintain its 352,000 Square Feet of Landscaping.

DESCRIPTION	MONTHLY	ANNUAL AMOUNT
LANDSCAPE MAINTENANCE	\$11,576	\$138,914

**Maintenance - Additional Landscape**

Funding for trimming, replacement of trees/plants, and other routine landscape maintenance not covered under the landscape vendor contract.

# Baytree

## Community Development District

### Budget Narrative

#### Proposed Budget FY 2026

#### Operation and Maintenance: (continued)

##### **Maintenance - Pool**

The District has constructed a community swimming pool, which requires maintenance service multiple times per week.

DESCRIPTION	VENDOR	MONTHLY	ANNUAL AMOUNT
POOL MAINTENANCE	BEACH POOLS		
SETEMBER THRU MAY - 3 DAYS/WEEK		\$945	\$8,505
JUNE THRU AUGUST - 5 DAYS/WEEK		\$1,155	\$3,465
CONTINGENCY - POOL REPAIRS			\$10,000
JANITORIAL SERVICES	COVERALL OF ORLANDO	\$661	\$5,431
SUPPLIES & SPECIAL CLEANING			\$10,000
		Total	\$37,401

##### **Maintenance - Irrigation**

Represents estimated cost for repairing irrigation line breaks, replacement of sprinklers, etc.

##### **Maintenance - Lighting**

Estimated cost for routine/replacement of fixtures.

##### **Maintenance - Monuments**

Estimated cost to pressure clean and paint monuments.

##### **Maintenance - Fountain**

The cost of providing preventative maintenance to the District fountains. The cost of service is \$175 per quarter and \$40 per month.

##### **Maintenance - Other Field**

Miscellaneous costs related to additional pond work, cleaning storm drains, etc

##### **Maintenance - Recreation**

Estimated cost for routine maintenance for the District's recreational areas, such as paint, mulch, or repairs to playground area and nets, facility repair, or minor improvements to tennis court area.

##### **Holiday Landscape Lighting**

Estimated cost for installation of holiday lights and décor as well as supplies.

##### **Operating Supplies**

Purchase of supplies for the District's gatehouse, etc.

##### **Sidewalk/Curb Cleaning**

Estimated cost for pressure washing the District-owned sidewalks throughout the community.

##### **Miscellaneous**

Any other miscellaneous expenses incurred during the year.

#### Other Financing Uses

##### **Transfer Out - Capital Projects - Paving - Baytree/IOB**

The District has established a Pavement Management Fund in order to pay for resurfacing of roadways.

##### **Transfer Out - Capital Projects - Paving - IOB Funds**

Represents estimated expenditures from IOB shared costs.

##### **Transfer Out - Capital Projects - Reserves**

Renewal and replacement costs such as replacement cost of the sidewalks, drainage repair, playground equipment, etc. See

##### **Transfer Out - Community Beautification Fund**

Represents the assessments dedicated to the Community Beautification Fund.

##### **Transfer Out - Rebalance First Quarter Operating**

Reproresents 1st quarter operating reserve

**Baytree**  
**Community Development District**  
**Proposed Budget FY 2026**  
**Capital Projects Reserve**

Description	Adopted Budget FY2025	Actuals Thru 01/31/25	Projected Next 8 Months	Projected Thru 09/30/25	Proposed Budget FY 2026
<b>REVENUES:</b>					
Interest Income	\$ -	\$ 644	\$ 1,287	\$ 1,931	\$ 1,500
Carry Forward Surplus	25,164	57,700	-	57,700	61,124
<b>TOTAL REVENUES</b>	<b>\$ 25,164</b>	<b>\$ 58,344</b>	<b>\$ 1,287</b>	<b>\$ 59,631</b>	<b>\$ 62,624</b>
<b>Expenditures:</b>					
Lake Bank Restoration/Evaluation	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
Sidewalk/Gutter Repair	14,500	-	14,500	14,500	14,500
Drainage Maintenance	10,000	-	10,000	10,000	10,000
Tennis Court Lights	2,000	-	2,000	2,000	-
Pool Furniture	-	-	-	-	4,000
Disaster/Emergency Reserve	6,500	-	6,500	6,500	6,500
Bank Fees	600	-	600	600	600
<b>TOTAL EXPENDITURES</b>	<b>\$ 63,600</b>	<b>\$ -</b>	<b>\$ 63,600</b>	<b>\$ 63,600</b>	<b>\$ 65,600</b>
<b><i>Other Financing (Uses)/Sources</i></b>					
Transfer In	\$ 65,093	\$ -	\$ 65,093	\$ 65,093	\$ 65,093
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ 65,093</b>	<b>\$ -</b>	<b>\$ 65,093</b>	<b>\$ 65,093</b>	<b>\$ 65,093</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 26,657</b>	<b>\$ 58,344</b>	<b>\$ 2,781</b>	<b>\$ 61,124</b>	<b>\$ 62,118</b>

**Baytree**  
**Community Development District**  
**Capital Improvement Program**

<b>Project Description</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>
Lake Bank Restoration	\$ 30,000	\$ 30,000	\$ 20,000	\$ 30,000	\$ 30,000	\$ 10,000
Sidewalk /Gutter Repair	14,500	14,500	10,000	10,000	8,000	5,000
Drainage Maintenance	10,000	10,000	10,000	10,000	8,000	5,000
Tennis Court Lights	2,000	-	-	2,000	-	-
Tennis Court Resurface	-	-	18,000	-	-	-
Paint Guardhouses				5,000	-	-
Pool Resurface	-	-	-	-	-	40,000
Pool Resurface Carry-Forward	-	-	-	-	10,000	-
Pool Furniture	-	4,000	-	-	-	-
Disaster/Emergency Reserve	6,500	6,500	6,500	6,500	6,500	6,500
Bank Fees	600	600	600	600	600	600
<b>Total</b>	<b>\$ 63,600</b>	<b>\$ 65,600</b>	<b>\$ 65,100</b>	<b>\$ 64,100</b>	<b>\$ 63,100</b>	<b>\$ 67,100</b>

**Baytree**  
**Community Development District**  
**Proposed Budget FY 2026**  
**Pavement Management**

Description	Adopted Budget FY2025	Actuals Thru 01/31/25	Projected Next 8 Months	Projected Thru 09/30/25	Proposed Budget FY 2026
<b>REVENUES:</b>					
Interest Income	\$ 2,000	\$ 3,848	\$ 7,697	\$ 11,545	\$ 2,000
Carry Forward Surplus	355,731	289,738	-	289,738	377,829
<b>TOTAL REVENUES</b>	<b>\$ 357,731</b>	<b>\$ 293,586</b>	<b>\$ 7,697</b>	<b>\$ 301,283</b>	<b>\$379,829</b>
<b>EXPENDITURES:</b>					
Bank Fees	\$ 600	\$ -	\$ 600	\$ 600	\$ 600
Sidewalk Repairs	-	-	-	-	-
Roadway Paving	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 600</b>	<b>\$ -</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$600</b>
<b>Other Sources/(Uses)</b>					
Transfer In - Baytree	\$ 58,144	\$ -	\$ 58,144	\$ 58,144	\$ 58,144
Transfer In - IOB	19,002	-	19,002	19,002	19,002
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ 77,146</b>	<b>\$ -</b>	<b>\$ 77,146</b>	<b>\$ 77,146</b>	<b>\$ 77,146</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 434,277</b>	<b>\$ 293,586</b>	<b>\$ 84,243</b>	<b>\$ 377,829</b>	<b>\$ 456,375</b>

CARRY FORWARD SPLIT

BAYTREE  
IOB

FY 2025	FY 2026
\$236,103	\$295,647
\$141,726	\$160,728
<b>\$377,829</b>	<b>\$456,375</b>



**Baytree**  
**Community Development District**  
**Proposed Budget FY 2026**  
**Community Beautification**

Description	Adopted Budget FY2025	Actuals Thru 01/31/25	Projected Next 8 Months	Projected Thru 09/30/25	Proposed Budget FY 2026
<b>REVENUES:</b>					
Interest	\$ -	\$ 514	\$ 1,028	\$ 1,542	\$ 1,000
Carry Forward Surplus	31,455	44,152	-	44,152	60,559
<b>TOTAL REVENUES</b>	<b>\$ 31,455</b>	<b>\$ 44,666</b>	<b>\$ 1,028</b>	<b>\$ 45,694</b>	<b>\$ 61,559</b>
<b>EXPENDITURES:</b>					
Bank Fees	\$ 400	\$ -	\$ 400	\$ 400	\$ 400
Beautification Projects	-	30,000	-	30,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 400</b>	<b>\$ 30,000</b>	<b>\$ 400</b>	<b>\$ 30,400</b>	<b>\$ 400</b>
<b>Other Sources/(Uses)</b>					
Transfer In - Baytree	\$ 45,265	\$ 45,265	\$ -	\$ 45,265	\$ 45,265
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ 45,265</b>	<b>\$ 45,265</b>	<b>\$ -</b>	<b>\$ 45,265</b>	<b>\$ 45,265</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 76,320</b>	<b>\$ 59,931</b>	<b>\$ 628</b>	<b>\$ 60,559</b>	<b>\$ 106,424</b>

**Baytree**  
**Community Development District**  
**Non-Ad Valorem Assessments Comparison**  
**2025-2026**

Neighborhood	O&M Units	Bonds Units 2020	Annual Maintenance Assessments		
			FY 2026	FY2025	Increase/ (decrease)
Phase 1	304	0	<b>\$2,500.00</b>	\$2,500.00	<b>\$0.00</b>
Phase 2	157		<b>\$2,500.00</b>	\$2,500.00	<b>\$0.00</b>
<b>Total</b>	461	0			

**Baytree**  
**Community Development District**  
**IOB Roadway Maintenance Cost Share Schedule**

<b>Proposed Budget FY 2026</b>
------------------------------------

Security	\$235,374
Maintenance - Gate/Gatehouse	\$39,320
Telephone - Gatehouse	\$8,446
Utilities <sup>1</sup>	\$6,293
Maintenance - Lighting	18,000
Capital Reserve - Paving Management <sup>2</sup>	\$19,001
<b>Total</b>	<b>326,434</b>

Less: Golf Course Contribution (2.25%) (\$7,345)

Total to be assessed To Baytree CDD & Isles of Baytree HOA \$319,090

Total Number of Lots	
Baytree Phase I	304
Baytree Phase II	157
Isles of Baytree	104
	<b>565</b>

Total Per Lot Assessment \$565  
 Total Expenses divided by Total Units

Adopted Amount for Isles of Baytree HOA for FY25 \$58,735

**Notes**

<b>Total Utilities</b>	
201 Baytree Drive Guardhouse	\$3,710
201 Baytree Drive Guardhouse - Water	\$780
8005 Kingswood Way - Street Lights	\$1,803
	<b>\$6,293</b>

Capital Reserve Calculation is based on the following areas:

- Baytree Boulevard
- National Drive
- Kingswood Drive

Total Area of Pavement	89,711
IOB Shared Roadway Area	22,093
Fraction of Shared Roadways	24.63%

Total Projected FY25 Paving Management	\$77,146
IOB Shared Cost	\$19,001