

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

***Approved Proposed Budget***  
***FY 2027***



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**Baytree**  
**Community Development District**  
**Approved Proposed Budget**  
**General Fund**

Description	Adopted Budget FY2026	Actuals Thru 03/31/26	Projected Next 6 Months	Projected Thru 09/30/26	Approved Proposed Budget FY 2027
<b><u>REVENUES:</u></b>					
Maintenance Assessments	\$ 1,177,624	\$ 1,125,565	\$ 52,059	\$ 1,177,624	\$ 1,222,916
IOB Cost Share Agreement	59,257	14,814	44,442	59,257	60,931
Miscellaneous Income	9,250	4,713	2,788	7,500	7,500
Interest Income	10,000	11,264	736	12,000	10,999
Carry Forward Surplus	77,383	61,070	-	61,070	48,500
<b>TOTAL REVENUES</b>	<b>\$ 1,333,513</b>	<b>\$ 1,217,425</b>	<b>\$ 100,025</b>	<b>\$ 1,317,450</b>	<b>\$ 1,350,846</b>
<b><u>EXPENDITURES:</u></b>					
<b><u>Administrative</u></b>					
Supervisor Fees	\$ 12,000	\$ 5,800	\$ 4,000	\$ 9,800	\$ 12,000
FICA Expense	918	444	306	750	918
Engineering	30,000	10,909	17,092	28,000	30,000
Attorney Fees	24,000	15,080	8,920	24,000	24,000
Annual Audit	3,500	-	3,500	3,500	3,500
Assessment Administration	8,765	8,765	-	8,765	9,291
Management Fees	51,742	25,871	25,871	51,742	54,846
Information Technology	2,104	1,052	1,052	2,104	2,230
Website Maintenance	2,104	1,052	1,052	2,104	2,230
Telephone	250	-	250	250	250
Postage	2,500	811	1,689	2,500	2,500
Printing & Binding	1,000	30	470	500	555
Office Supplies	500	50	-	50	500
Legal Advertising	4,000	188	2,312	2,500	3,000
Insurance General Liability	39,442	35,610	-	35,610	33,159
Tax Collector Fee	23,557	22,478	1,079	23,557	\$ 25,454
Property Taxes	450	488	-	488	500
Property Appraiser	350	281	-	281	350
Other Current Charges	1,800	1,197	1,303	2,500	1,600
Dues, Licenses & Subscriptions	175	175	-	175	175
First Quarter Operating Capital	48,500	-	-	-	48,500
<b>TOTAL ADMINISTRATIVE</b>	<b>\$ 257,657</b>	<b>\$ 130,281</b>	<b>\$ 68,895</b>	<b>\$ 199,175</b>	<b>\$ 255,559</b>

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**General Fund**

Description	Adopted Budget FY2026	Actuals Thru 03/31/26	Projected Next 6 Months	Projected Thru 09/30/26	Approved Proposed Budget FY 2027
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**Operations & Maintenance**

**Field Expenditures**

Field Management Fees	\$ 36,254	\$ 18,127	\$ 18,127	\$ 36,254	\$ 38,429
Security Contract	235,374	112,587	122,787	235,374	245,000
Gate Maintenance	25,320	7,786	17,534	25,320	25,320
Security Gatehouse Maintenance	10,000	21,296	3,704	25,000	10,000
Telephone/Internet - Gatehouse/Pool	9,000	4,422	4,047	8,469	9,055
Transponders	4,500	3,850	-	3,850	4,500
Utility - Electric	68,250	30,697	35,000	65,697	73,000
Utility - Water & Sewer	18,025	4,636	13,389	18,025	\$19,880
Utility - Gas	9,350	7,900	1,450	9,350	\$11,000
Maintenance - Lakes	49,750	25,720	21,500	47,220	\$55,000
Maintenance - Landscape Contract	141,612	70,806	68,558	139,364	148,692
Maintenance - Additional Landscape	25,000	29,202	798	30,000	25,000
Maintenance - Pool Contract	18,000	6,484	11,516	18,000	18,000
Maintenance - Pool Parts & Repairs	10,000	5,746	4,254	10,000	10,000
Maintenance - Pool Painting	6,000	-	5,000	5,000	6,000
Maintenance - Irrigation	17,000	7,027	7,027	14,054	17,000
Maintenance - Lighting	18,000	10,094	7,906	18,000	18,000
Maintenance - Monuments	4,000	-	2,000	2,000	4,000
Maintenance - Fountain	1,500	2,010	990	3,000	\$3,880
Maintenance - Recreation	2,500	1,686	814	2,500	2,500
Amenity - Refuse Service	800	279	369	648	\$800
Amenity - Janitorial Services	7,500	3,786	4,814	8,600	8,850
Holiday Lighting	17,500	17,122	-	17,122	17,500
Operating Supplies	750	1,363	-	1,363	1,500
Sidewalk/Curb Cleaning	12,000	11,855	133	11,988	12,000
Misc. Contingency	30,600	13,805	2,500	16,305	13,345
<b>TOTAL FIELD EXPENDITURES</b>	<b>\$ 778,585</b>	<b>\$ 418,286</b>	<b>\$ 354,217</b>	<b>\$ 772,503</b>	<b>\$ 798,252</b>

<b>TOTAL EXPENDITURES</b>	<b>\$ 1,036,241</b>	<b>\$ 548,566</b>	<b>\$ 423,112</b>	<b>\$ 971,678</b>	<b>\$ 1,053,811</b>
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**Other Financing (Uses)/Sources**

**Interfund Transfer In / (Out):**

Capital Projects- Paving - Baytree	\$ (83,907)	\$ -	\$ (83,907)	\$ (83,907)	\$ (127,670)
Capital Projects - Paving - IOB Funds	(19,000)	-	(19,000)	(19,000)	(19,000)
Capital Projects - Reserves	(149,100)	(13,140)	(135,960)	(149,100)	(105,100)
Community Beautification Fund	(45,265)	-	(45,265)	(45,265)	(45,265)

<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ (297,272)</b>	<b>\$ (13,140)</b>	<b>\$ (284,132)</b>	<b>\$ (297,272)</b>	<b>\$ (297,035)</b>
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<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ 655,719</b>	<b>\$ (607,219)</b>	<b>\$ 48,500</b>	<b>\$ -</b>
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Neighborhood	O&M Units	Total Gross Assessments	Gross per Unit FY2026	Gross per Unit FY2027	Increase / (Decrease)
Phase 1	304	\$820,798.77	\$2,600.00	\$2,700.00	\$100.00
Phase 2	157	\$423,899.37	\$2,600.00	\$2,700.00	\$100.00
<b>Total Gross assessments</b>	461	<b>\$1,244,698.14</b>			
<b>Total Net assessments</b>		<b>\$1,222,915.92</b>			

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**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 Income**

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 Fees**

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.

**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.

**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.

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**Expenditures - Administrative (continued)**

**Printing and Binding**

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

**Office Supplies**

Supplies used in the preparation and binding 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.

**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.

**Property Taxes**

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

**Property Appraiser**

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

**Other Current Charges**

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

**Dues, Licenses & Subscriptions**

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

**First Quarter Operating Capital**

Represents 1st quarter operating capital for the District to operate.

**Operation and Maintenance:**

**Field Management Fees**

The District has contracted with Governmental Management Services-Central Florida, LLC to provide on-site field management of contracts for the District services such as landscape and lake maintenance. Services to include weekly onsite inspections, meetings with contractors and monitoring of utility accounts.

DESCRIPTION	MONTHLY	ANNUAL AMOUNT
FIELD MANAGEMENT FEES (GMS)	\$3,202	\$38,429

**Security Contract**

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

DESCRIPTION	ANNUAL AMOUNT
REGULAR HOURS: COST OF \$27.07 PER HOUR FOR 359 DAYS	\$233,221
OT/HOLIDAY HOURS: COST OF \$40.60 PER HOUR FOR 6 DAYS	\$5,847
CONTINGENCY INCREASE	\$5,932
Total	\$245,000

**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.

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<b>Operation and Maintenance: (continued)</b>
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**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 line at the front and rear entrance for the automated gate access system, and an IP line at the front gate for the access system and the line for the emergency phone at the pool. The amount is based on projected monthly charges from Spectrum.

DESCRIPTION	MONTHLY	ANNUAL AMOUNT
201 BAYTREE DR FRONT GATE	\$310	\$3,870
630 BAYTREE DR BACK GATE	\$189	\$2,559
8207 NATIONAL DR POOL AREA	\$205	\$2,626
	Total	\$9,055

**Transponders**

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

**Utility - Electric**

Represents costs for electric for projects such as streetlights, signs, electric for well pumps, guardhouse, entrance features, fountain and pool house. Florida Power & Light provides this service.

DESCRIPTION	LOCATION	MONTHLY	ANNUAL AMOUNT
00533-81406	8002 BRADWICK WAY # WALL	\$3,825	\$45,898
02781-39043	8207 NATIONAL DR # POOL HSE	\$58	\$692
04080-73153	609 BAYTREE DR # WALL	\$166	\$1,996
04396-25492	8205 NATIONAL DR # COURTS	\$35	\$422
09459-03086	8147 OLD TRAMWAY DR # ENTRANCE	\$39	\$472
11105-10375	7948 DAVENTRY DR # WALL	\$34	\$407
14771-79517	345 BAYTREE DR # PUMP	\$40	\$475
15604-14425	8005 KINGSWOOD WAY # FOUNTAIN	\$727	\$8,730
36008-52200	602 BAYTREE DR # SIGN	\$109	\$1,314
46619-40025	8253 OLD TRAMWAY DR # ENT SIGN	\$225	\$2,694
47131-19107	1409 SOUTHPOINTE CT# ENT SIGN	\$34	\$403
67950-66148	7951 DAVENTRY DR # PUMP STREET	\$35	\$419
724916-0156	7942 KINGSWOOD WAY #LIGHTS	\$84	\$1,006
73679-10572	201 BAYTREE DR # GRD HSE	\$35	\$417
83711-46575	8005 KINGSWOOD WAY # STREET LIG	\$36	\$427
86596-45173	8005 KINGSWOOD WAY # PUMP	\$33	\$399
88573-27285	687 DEERHURST DR # PUMP	\$145	\$1,737
91260-64568	8128 OLD TRAMWAY DR # SIGN	\$35	\$423
99142-26460	8005 KINGSWOOD WAY# GATE	\$203	\$2,440
	Contingency		\$2,229
			\$73,000

**Utility - 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	MONTHLY	ANNUAL AMOUNT
121573-112400	201 BAYTREE DR #GUARDHOUSE	\$1,300	\$4,858
167895-118058	8207 NATIONAL DR #POOL	\$90	\$14,672
			\$350
			\$19,880

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<b>Operation and Maintenance: (continued)</b>
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**Utility - 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	\$917	\$11,000

**Maintenance - Lakes**

The District currently has a contract with ECOR to maintain its 66.46 acres of lakes. Additional funds are allocated for the installation of grass carp and unanticipated lake maintenance.

DESCRIPTION	MONTHLY	ANNUAL AMOUNT
LAKE MAINTENANCE	\$3,675	\$44,100
NATURAL AREAS MANAGEMENT: CONTRACT COST OF \$880 BI-M	\$1,113	\$6,678
PEST CONTROL	\$63	\$378
CONTINGENCY		\$3,844
Total		\$55,000

**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	\$12,391	\$148,692

**Maintenance - Additional Landscape**

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

**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		
SEPTEMBER THRU MAY - 3 DAYS/WEEK		\$945	\$8,505
JUNE THRU AUGUST - 5 DAYS/WEEK		\$945	\$2,835
CONTINGENCY		\$6,660	\$6,660
Total			\$18,000

**Maintenance - Pool Parts & repairs**

The District has constructed a community swimming pool, which requires maintenance and repairs as needed.

**Maintenance - Pool Painting**

The expense is allocated to the painting of the pool and the pool area.

**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, and other expenses that should occur throughout the fiscal year.

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**Operation and Maintenance: (continued)**

**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.

**Amenity - Refuse Service**

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

DESCRIPTION	MONTHLY	ANNUAL AMOUNT
96 GALLON TRASH TOTER	\$57	\$682
CONTINGENCY		\$118
		\$800

**Amenity - Janitorial Service**

Represents cost of cleaning & Janitorial services. Services are provided by Coverall of Orlando.

CLEANING SERVICES	\$453	\$5,431
DEEP CLEANING - OFFICES	\$210	\$1,890
WEEKLY TRASH PICKUP	\$158	\$630
CONTINGENCY	\$900	\$900
		\$8,850

**Holiday Lighting**

Estimated cost for holiday lights and décorations including installation before and removal after the holidays as per the agreement signed by the District.

**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) / Sources**

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

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

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

Represents estimated expenditures from IOB shared costs.

**Interfund Transfer Out - Capital Projects - Reserves**

Renewal and replacement costs such as replacement cost of the sidewalks, drainage repair, playground equipment, etc. See attached Capital Improvement Program Chart.

**Interfund Transfer Out - Community Beautification Fund**

Represents the assessments dedicated to the Community Beautification Fund.

**Baytree**  
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**Capital Reserves**

Description	Adopted Budget FY2026	Actuals Thru 03/31/26	Projected Next 6 Months	Projected Thru 09/30/26	Approved Proposed Budget FY 2027
<b>REVENUES:</b>					
Interest Income	\$ 2,000	\$ 856	\$ 1,283	\$ 2,139	\$ 2,000
Carry Forward Surplus	-	94,292	-	94,292	94,494
<b>TOTAL REVENUES</b>	<b>\$ 2,000</b>	<b>\$ 95,147</b>	<b>\$ 1,283</b>	<b>\$ 96,431</b>	<b>\$ 96,494</b>
<b>Expenditures:</b>					
Lake Bank Restoration	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
Sidewalk/Gutter Repair	14,000	-	14,000	14,000	14,000
Drainage Maintenance	10,000	-	10,000	10,000	10,000
Electrical Infrastructure	20,000	4,784	15,216	20,000	-
Tennis Court Resurface	18,000	-	18,000	18,000	-
Pool Resurface	50,000	13,140	36,860	50,000	-
Pool Furniture	-	-	-	-	4,000
Two Wire Irrigation Phase Installation	-	-	-	-	40,000
Benches	-	1,936	-	1,936	-
Disaster/Emergency Reserve	6,500	-	6,500	6,500	6,500
Bank Fees	600	-	600	600	600
<b>TOTAL EXPENDITURES</b>	<b>\$ 149,100</b>	<b>\$ 19,860</b>	<b>\$ 131,176</b>	<b>\$ 151,036</b>	<b>\$ 105,100</b>
<b>Other Financing (Uses)/Sources</b>					
Interfund Transfer In / (Out):	\$ 149,100	\$ 13,140	\$ 135,960	\$ 149,100	\$ 105,100
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ 149,100</b>	<b>\$ 13,140</b>	<b>\$ 135,960</b>	<b>\$ 149,100</b>	<b>\$ 105,100</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 2,000</b>	<b>\$ 88,428</b>	<b>\$ 6,067</b>	<b>\$ 94,494</b>	<b>\$ 96,494</b>

**Baytree**  
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**Capital Improvement Program**

Project Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Lake Bank Restoration	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Sidewalk/Gutter Repair	14,500	14,000	14,000	14,000	14,000	14,000
Drainage Maintenance	10,000	10,000	10,000	10,000	10,000	10,000
Tennis Court Lights	-	-	-	2,000	-	-
Electrical Infrastructure	-	20,000	-	-	-	-
Tennis Court Resurface	-	18,000	-	-	-	-
Paint Guardhouses	-	-	-	5,000	-	-
Pool Resurface	-	50,000	-	-	-	-
Pool Furniture	-	-	4,000	-	-	-
Two Wire Irrigation Phase Installation	-	-	40,000	-	-	-
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>\$ 61,600</b>	<b>\$ 149,100</b>	<b>\$ 105,100</b>	<b>\$ 68,100</b>	<b>\$ 61,100</b>	<b>\$ 61,100</b>

**Baytree**  
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**Pavement Management**

Description	Adopted Budget FY2026	Actuals Thru 03/31/26	Projected Next 6 Months	Projected Thru 09/30/26	Approved Proposed Budget FY 2027
<b>REVENUES:</b>					
Interest Income	\$ 2,000	\$ 2,471	\$ 3,706	\$ 6,177	\$ 3,500
Carry Forward Surplus	427,018	381,446	-	381,446	489,930
<b>TOTAL REVENUES</b>	<b>\$ 429,018</b>	<b>\$ 383,917</b>	<b>\$ 3,706</b>	<b>\$ 387,623</b>	<b>\$ 493,430</b>
<b>EXPENDITURES:</b>					
Bank Fees	\$ 600	\$ 92	\$ 508	\$ 600	\$ 750
<b>TOTAL EXPENDITURES</b>	<b>\$ 600</b>	<b>\$ 92</b>	<b>\$ 508</b>	<b>\$ 600</b>	<b>\$ 750</b>
<i>Other Financing (Uses)/Sources</i>					
Interfund Transfer In - Baytree	\$ 83,907	\$ -	\$ 83,907	\$ 83,907	\$ 127,670
Interfund Transfer In - IOB	19,000	-	19,000	19,000	19,000
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ 102,907</b>	<b>\$ -</b>	<b>\$ 102,907</b>	<b>\$ 102,907</b>	<b>\$ 146,670</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 531,325</b>	<b>\$ 383,825</b>	<b>\$ 106,105</b>	<b>\$ 489,930</b>	<b>\$ 639,350</b>

CARRY FORWARD SPLIT

BAYTREE  
IOB

FY 2026	FY 2027
\$370,599	\$459,624
\$160,726	\$179,726
<b>\$531,325</b>	<b>\$639,350</b>

**Baytree**  
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**Community Beautification**

Description	Adopted Budget FY2026	Actuals Thru 03/31/26	Projected Next 6 Months	Projected Thru 09/30/26	Approved Proposed Budget FY 2027
<b>REVENUES:</b>					
Interest Income	\$ -	\$ 679	\$ 2,038	\$ 2,718	\$ -
Carry Forward Surplus	-	49,016	-	49,016	6,468
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 49,695</b>	<b>\$ 2,038</b>	<b>\$ 51,733</b>	<b>\$ 6,468</b>
<b>EXPENDITURES:</b>					
Beautification Projects	\$ 45,265	\$ 22,000	\$ 23,265	\$ 45,265	\$ 45,265
<b>TOTAL EXPENDITURES</b>	<b>\$ 45,265</b>	<b>\$ 22,000</b>	<b>\$ 23,265</b>	<b>\$ 45,265</b>	<b>\$ 45,265</b>
<i>Other Financing (Uses)/Sources</i>					
Interfund Transfer In - Baytree	\$ 45,265	\$ -	\$ -	\$ -	\$ 45,265
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$ 45,265</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,265</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ 27,695</b>	<b>\$ (21,227)</b>	<b>\$ 6,468</b>	<b>\$ 6,468</b>

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

2026-2027

Neighborhood	O&M Units	Annual Maintenance Assessments		
		FY 2027	FY2026	Increase/ (Decrease)
Phase 1	304	\$2,700.00	\$2,600.00	\$100.00
Phase 2	157	\$2,700.00	\$2,600.00	\$100.00
Total	461			

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

	Approved Proposed Budget FY 2027
Security	\$ 245,000
Maintenance - Gate/Gatehouse	\$ 35,320
Telephone - Gatehouse	\$ 9,055
Utilities <sup>1</sup>	\$ 6,293
Maintenance - Lighting	\$ 18,000
Capital Reserve - Paving Management <sup>2</sup>	\$ 24,969
<b>Total</b>	<b>\$ 338,637</b>
Less: Golf Course Contribution (2.25%)	\$ (7,619)
<b>Total to be assessed To Baytree CDD &amp; Isles of Baytree HOA</b>	<b>\$ 331,018</b>
<b>Total Number of Lots</b>	
Baytree Phase I	304
Baytree Phase II	157
Isles of Baytree	104
	<b>565</b>
Total Per Lot Assessment	\$ 586
Total Expenses divided by Total Units	
<b>Adopted Amount for Isles of Baytree HOA for FY27</b>	<b>\$ 60,931</b>
<b>Notes</b>	
<hr/>	
<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 FY27 Paving Management	\$ 101,375
IOB Shared Cost	\$ 24,969