

Baytree
Community Development District

Adopted Budget
FY 2027



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Baytree
Community Development District
Adopted Budget
General Fund

	Adopted Budget	Actuals Thru	Projected Next	Projected Thru	Adopted Budget
Description	FY2026	06/30/26	3 Months	09/30/26	FY 2027
<u>REVENUES:</u>					
Maintenance Assessments	\$ 1,177,624	\$ 1,183,115	\$ -	\$ 1,183,115	\$ 1,222,416
IOB Cost Share Agreement	59,257	29,628	29,628	59,257	60,999
Miscellaneous Income	9,250	31,097	-	31,097	7,500
Interest Income	10,000	17,129	5,710	22,838	11,195
Carry Forward Surplus	77,383	21,750	-	21,750	48,391
TOTAL REVENUES	\$ 1,333,513	\$ 1,282,719	\$ 35,338	\$ 1,318,057	\$ 1,350,501
<u>EXPENDITURES:</u>					
<u>Administrative</u>					
Supervisor Fees	\$ 12,000	\$ 8,400	\$ 1,000	\$ 9,400	\$ 12,000
FICA Expense	918	643	77	719	918
Engineering	30,000	19,461	8,539	28,000	30,000
Attorney Fees	24,000	22,458	1,543	24,000	24,000
Annual Audit	3,500	3,350	-	3,350	3,500
Assessment Administration	8,765	8,765	-	8,765	9,291
Management Fees	51,742	38,806	12,935	51,742	54,846
Information Technology	2,104	1,578	526	2,104	2,230
Website Maintenance	2,104	1,578	526	2,104	2,230
Telephone	250	-	250	250	250
Postage	2,500	1,601	899	2,500	2,500
Printing & Binding	1,000	32	468	500	555
Office Supplies	500	88	12	100	500
Legal Advertising	4,000	360	2,140	2,500	3,000
Insurance General Liability	39,442	34,398	-	34,398	33,159
Tax Collector Fee	23,557	23,626	-	23,626	26,040
Property Taxes	450	488	-	488	500
Property Appraiser	350	281	-	281	350
Other Current Charges	1,800	2,058	442	2,500	1,600
Dues, Licenses & Subscriptions	175	175	-	175	175
First Quarter Operating Capital	48,500	-	-	-	48,500
TOTAL ADMINISTRATIVE	\$ 257,657	\$ 168,146	\$ 29,356	\$ 197,502	\$ 256,145

Baytree
Community Development District
Adopted Budget
General Fund

	Adopted Budget	Actuals Thru	Projected Next	Projected Thru	Adopted Budget
Description	FY2026	06/30/26	3 Months	09/30/26	FY 2027

Operations & Maintenance

Field Expenditures

Field Management Fees	\$ 36,254	\$ 27,191	\$ 9,064	\$ 36,254	\$ 38,429
Security Contract	235,374	170,494	56,831	227,325	245,000
Gate Maintenance	25,320	8,861	2,954	11,815	25,320
Security Gatehouse Maintenance	10,000	21,296	7,099	28,395	10,000
Telephone/Internet - Gatehouse/Pool	9,000	6,778	2,259	9,038	9,055
Transponders	4,500	3,850	-	3,850	4,500
Utility - Electric	68,250	41,759	13,920	55,679	73,000
Utility - Water & Sewer	18,025	4,373	1,458	5,831	\$19,880
Utility - Gas	9,350	15,494	5,165	20,659	\$11,000
Maintenance - Lakes	49,750	37,380	12,460	49,840	\$55,000
Maintenance - Landscape Contract	141,612	106,209	35,403	141,612	148,692
Maintenance - Additional Landscape	25,000	35,752	11,917	47,669	25,000
Maintenance - Pool Contract	18,000	9,734	3,245	12,979	18,000
Maintenance - Pool Parts & Repairs	10,000	9,711	3,237	12,948	10,000
Maintenance - Pool Painting	6,000	-	-	-	6,000
Maintenance - Irrigation	17,000	8,571	2,857	11,428	17,000
Maintenance - Lighting	18,000	19,844	6,615	26,459	18,000
Maintenance - Monuments	4,000	2,018	673	2,691	4,000
Maintenance - Fountain	1,500	2,315	772	3,087	\$3,880
Maintenance - Recreation	2,500	2,200	733	2,934	2,500
Amenity - Refuse Service	800	446	149	595	\$800
Amenity - Janitorial Services	7,500	5,879	1,960	7,839	8,850
Holiday Lighting	17,500	17,122	-	17,122	17,500
Operating Supplies	750	1,409	470	1,879	1,500
Sidewalk/Curb Cleaning	12,000	12,255	-	12,255	12,000
Misc. Contingency	30,600	17,735	6,976	24,711	16,000
TOTAL FIELD EXPENDITURES	\$ 778,585	\$ 588,678	\$ 186,215	\$ 774,892	\$ 800,907

TOTAL EXPENDITURES	\$ 1,036,241	\$ 756,823	\$ 215,571	\$ 972,394	\$ 1,057,052
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Other Financing (Uses)/Sources

Interfund Transfer In / (Out):

Capital Projects- Paving - Baytree	\$ (83,907)	\$ (83,907)	\$ -	\$ (83,907)	\$ (83,907)
Capital Projects- Paving - Baytree Excess	-	-	-	-	(40,177)
Capital Projects - Paving - IOB Funds	(19,000)	(19,000)	-	(19,000)	(19,000)
Capital Projects - Reserves	(149,100)	(149,100)	-	(149,100)	(105,100)
Community Beautification Fund	(45,265)	-	(45,265)	(45,265)	(45,265)

TOTAL OTHER SOURCES/(USES)	\$ (297,272)	\$ (252,007)	\$ (45,265)	\$ (297,272)	\$ (293,449)
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EXCESS REVENUES (EXPENDITURES)	\$ -	\$ 273,889	\$ (225,498)	\$ 48,391	\$ -
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Neighborhood	O&M Units	Total Gross Assessments	Gross per Unit FY2026	Gross per Unit FY2027	Increase / (Decrease)
Phase 1	304	\$820,800.00	\$2,600.00	\$2,700.00	\$100.00
Phase 2	157	\$423,900.00	\$2,600.00	\$2,700.00	\$100.00
Total Gross assessments	461	\$1,244,700.00			
Total Net assessments		\$1,222,416.37			

Baytree
Community Development District
Budget Narrative
Adopted Budget

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.

Baytree
Community Development District
Budget Narrative
Adopted Budget

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.

Baytree
Community Development District
Budget Narrative
Adopted Budget

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

Baytree
Community Development District
Budget Narrative
Adopted Budget

Operation and Maintenance: (continued)

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.

Baytree
Community Development District
Budget Narrative
Adopted Budget

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	\$684
CONTINGENCY		\$118
		\$802

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
Community Development District
Adopted Budget
Capital Reserves

	Adopted Budget	Actuals Thru	Projected Next	Projected Thru	Adopted Budget
Description	FY2026	06/30/26	3 Months	09/30/26	FY 2027
<u>REVENUES:</u>					
Interest Income	\$ 2,000	\$ 1,255	\$ 941	\$ 2,197	\$ 2,000
Carry Forward Surplus	-	94,292	-	94,292	78,038
TOTAL REVENUES	\$ 2,000	\$ 95,547	\$ 941	\$ 96,488	\$ 80,038
<u>Expenditures:</u>					
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	66,514	-	66,514	-
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
TOTAL EXPENDITURES	\$ 149,100	\$ 103,234	\$ 64,316	\$ 167,550	\$ 105,100
<u>Other Financing (Uses)/Sources</u>					
Interfund Transfer In / (Out):	\$ 149,100	\$ 149,100	\$ -	\$ 149,100	\$ 105,100
TOTAL OTHER SOURCES/(USES)	\$ 149,100	\$ 149,100	\$ -	\$ 149,100	\$ 105,100
EXCESS REVENUES (EXPENDITURES)	\$ 2,000	\$ 141,413	\$ (63,375)	\$ 78,038	\$ 80,038

Baytree
Community Development District
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
TOTAL	\$ 61,600	\$ 149,100	\$ 105,100	\$ 68,100	\$ 61,100	\$ 61,100

Baytree
Community Development District
Adopted Budget
Pavement Management

	Adopted Budget	Actuals Thru	Projected Next	Projected Thru	Adopted Budget
Description	FY2026	06/30/26	3 Months	09/30/26	FY 2027
REVENUES:					
Interest Income	\$ 2,000	\$ 4,892	\$ 3,669	\$ 8,561	\$ 3,500
Carry Forward Surplus	427,018	381,446	-	381,446	492,313
TOTAL REVENUES	\$ 429,018	\$ 386,337	\$ 3,669	\$ 390,006	\$ 495,813
EXPENDITURES:					
Bank Fees	\$ 600	\$ 242	\$ 358	\$ 600	\$ 750
TOTAL EXPENDITURES	\$ 600	\$ 242	\$ 358	\$ 600	\$ 750
Other Financing (Uses)/Sources					
Interfund Transfer In - Baytree	\$ 83,907	\$ 83,907	\$ -	\$ 83,907	\$ 83,907
Capital Projects- Paving - Baytree Excess	-	-	-	-	40,177
Interfund Transfer In - IOB	19,000	19,000	-	19,000	19,000
TOTAL OTHER SOURCES/(USES)	\$ 102,907	\$ 102,907	\$ -	\$ 102,907	\$ 143,084
EXCESS REVENUES (EXPENDITURES)	\$ 531,325	\$ 489,002	\$ 3,311	\$ 492,313	\$ 638,147

CARRY FORWARD SPLIT

BAYTREE
IOB

FY 2026	FY 2027
\$370,599	\$458,421
\$160,726	\$179,726
\$531,325	\$638,147

Baytree
Community Development District
Adopted Budget
Community Beautification

	Adopted Budget	Actuals Thru	Projected Next	Projected Thru	Adopted Budget
Description	FY2026	06/30/26	3 Months	09/30/26	FY 2027
<u>REVENUES:</u>					
Interest Income	\$ -	\$ 1,078	\$ 3,233	\$ 4,310	\$ -
Carry Forward Surplus	-	49,016	-	49,016	53,326
TOTAL REVENUES	\$ -	\$ 50,093	\$ 3,233	\$ 53,326	\$ 53,326
<u>EXPENDITURES:</u>					
Beautification Projects	\$ 45,265	\$ 22,000	\$ 23,265	\$ 45,265	\$ 45,265
TOTAL EXPENDITURES	\$ 45,265	\$ 22,000	\$ 23,265	\$ 45,265	\$ 45,265
<i>Other Financing (Uses)/Sources</i>					
Interfund Transfer In - Baytree	\$ 45,265	\$ -	\$ 45,265	\$ 45,265	\$ 45,265
TOTAL OTHER SOURCES/(USES)	\$ 45,265	\$ -	\$ 45,265	\$ 45,265	\$ 45,265
EXCESS REVENUES (EXPENDITURES)	\$ -	\$ 28,093	\$ 25,233	\$ 53,326	\$ 53,326

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

	Adopted Budget FY 2027
Security	\$ 245,000
Maintenance - Gate/Gatehouse	\$ 35,320
Telephone - Gatehouse	\$ 9,055
Utilities ¹	\$ 6,293
Maintenance - Lighting	\$ 18,000
Capital Reserve - Paving Management ²	\$ 25,346
Total	<u>\$ 339,015</u>
Less: Golf Course Contribution (2.25%)	\$ (7,628)
Total to be assessed To Baytree CDD & Isles of Baytree HOA	\$ 331,387
Total Number of Lots	
Baytree Phase I	304
Baytree Phase II	157
Isles of Baytree	104
	<u>565</u>
Total Per Lot Assessment	\$ 587
Total Expenses divided by Total Units	
Adopted Amount for Isles of Baytree HOA for FY27	\$ 60,999
Notes	
Total Utilities	
201 Baytree Drive Guardhouse	\$ 3,710
201 Baytree Drive Guardhouse - Water	\$ 780
8005 Kingswood Way - Street Lights	\$ 1,803
	<u>\$ 6,293</u>
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	\$ 102,907
IOB Shared Cost	\$ 25,346