

Bella Collina
Community Development District

Adopted Budget
FY2026



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Bella Collina
Community Development District
Adopted Budget
FY2026
General Fund

	Adopted Budget FY2025	Actual Thru 5/31/25	Projected Next 4 Months	Total Projected 9/30/25	Adopted Budget FY2026
Revenues:					
Special Assessments	\$ 200,649	\$ 185,313	\$ 17,340	\$ 202,653	\$ 200,649
Interest	3,000	3,892	1,600	5,492	5,000
Carry Forward Surplus	-	-	-	-	3,056
Total Revenues	\$ 203,649	\$ 189,205	\$ 18,940	\$ 208,145	\$ 208,705
Expenditures:					
Administrative:					
Supervisor Fees	\$ 6,000	\$ 4,800	\$ 2,000	\$ 6,800	\$ 8,000
FICA Expense	459	367	153	520	612
Engineering Fees	8,000	3,514	2,486	6,000	8,000
Attorney	10,000	15,828	4,172	20,000	15,000
Arbitrage	600	600	-	600	900
Dissemination	6,150	4,100	2,050	6,150	6,335
Annual Audit	2,713	-	2,250	2,250	2,325
Trustee Fees	7,000	3,500	3,500	7,000	7,000
Assessment Administration	6,750	6,750	-	6,750	6,953
Management Fees	58,369	38,913	19,456	58,369	60,120
Information Technology	1,890	1,260	630	1,890	1,947
Website Maintenance	1,260	840	420	1,260	1,298
Telephone	100	-	25	25	50
Postage	1,500	638	250	888	1,500
Printing & Binding	1,000	53	250	303	500
Insurance	10,000	9,921	-	9,921	11,662
Legal Advertising	1,500	2,318	682	3,000	3,000
Other Current Charges	487	105	70	175	200
Office Supplies	200	64	36	100	200
Dues, Licenses & Subscriptions	175	175	-	175	175
Total Administrative:	\$ 124,153	\$ 93,746	\$ 38,430	\$ 132,176	\$ 135,777
Operations & Maintenance					
Field Management	\$ 25,660	\$ 17,107	\$ 8,553	\$ 25,660	\$ 26,430
Pond Maintenance	36,498	24,332	12,166	36,498	36,498
Stormwater Repairs & Maintenance	10,000	3,341	500	3,841	10,000
Total Operations & Maintenance:	\$ 72,158	\$ 44,780	\$ 21,219	\$ 65,999	\$ 72,928
Reserves					
Capital Reserve Transfer	\$ 7,338	\$ 7,338	\$ -	\$ 7,338	\$ -
Total Reserves	\$ 7,338	\$ 7,338	\$ -	\$ 7,338	\$ -
Total Expenditures	\$ 203,649	\$ 145,864	\$ 59,649	\$ 205,513	\$ 208,705
Excess Revenues (Expenditures)	\$ -	\$ 43,341	\$ (40,709)	\$ 2,632	\$ 0

Net Assessment	\$200,649
Collection Cost (6%)	\$12,807
Gross Assessment	<u>\$213,457</u>

Bella Collina

Community Development District

Gross Per Unit Assessment Chart

FY2026

Product Type	EAU	Units	Total EAU	% of EAU	Total Assessments	Per Unit Gross Assessments
Commercial	1.00	91	90.80	4.78%	\$10,170	\$112
Single-Family	2.00	866	1732.00	91.26%	\$194,850	\$225
Condo's	0.75	100	74.99	3.95%	\$8,437	\$84
Water & Sewer Standby Fees	----	390	----	----	\$76,050	\$195
			1897.79	100.00%	\$289,507	

FY2025

Product Type	EAU	Units	Total EAU	% of EAU	Total Assessments	Per Unit Gross Assessments
Commercial	1.00	91	90.80	4.78%	\$10,170	\$112
Single-Family	2.00	866	1732.00	91.26%	\$194,850	\$225
Condo's	0.75	100	74.99	3.95%	\$8,437	\$84
Water & Sewer Standby Fees	----	436	----	----	\$85,020	\$195
			1897.79	100.00%	\$298,477	

Bella Collina
Community Development District
General Fund Budget
Fiscal Year 2026

REVENUES:

Special Assessments

The District will levy a non-ad valorem special assessment on all taxable property within the District to fund all general operating and maintenance expenditures for the Fiscal Year.

Interest

The District generates funds from invested funds.

EXPENDITURES:

Administrative:

Supervisor Fees

The Florida Statutes allows each supervisor to be paid \$200 per meeting not to exceed \$4,800, for the time devoted to District business and board meetings. Amount is based on 5 supervisors attending 6 Board meetings.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

Engineering Fees

The District's engineer, Boyd Civil Engineering, Inc., will be providing general engineering services to the District, e.g., attendance and preparation for monthly board meetings, reviewing invoices, etc.

Attorney

The District's legal counsel will be providing general legal services to the District, e.g., attendance and preparation for monthly meetings, reviewing operating and maintenance contracts, etc. The District has contracted Latham, Luna, Eden & Beaudine, LLP.

Arbitrage

The District had contracted with an independent certified public accountant, to annually calculate the District's Arbitrage Rebate Liability on the Series 2004 Special Assessment Bonds and the Series 2024 Special Assessment Bonds.

Dissemination

The District is required by the Securities and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues. The District has contracted with Governmental Management Services-Central Florida, LLC for this service on the Series 2004 Special Assessment Bonds and the Series 2024 Special Assessment Bonds.

Annual Audit

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The District has contracted with DiBartolomeo, McBee, Hartley & Barnes, P.A. for this service.

Bella Collina
Community Development District
General Fund Budget
Fiscal Year 2026

Trustee Fees

The District issued Series 2004 Special Assessment Bonds and the Series 2024 Special Assessment Bonds, which are held with a Trustee at Regions Bank. The amount of the trustee fees is based on the agreement between Regions Bank and the District.

Assessment Administration

The District has contracted with Governmental Management Services-Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all the assessable property within the District.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services – Central Florida, LLC. 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

The District has contracted with Governmental Management Services-Central Florida, LLC for costs related to the District's information systems, which include but not limited to video conferencing services, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

The District has contracted with Governmental Management Services-Central Florida, LLC for the costs 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.

Telephone

Telephone and fax machine.

Postage

Mailing of board meeting agenda packages, overnight deliveries, agreements, vendor checks and any other required correspondence.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

Insurance

The District's general liability and public officials' liability insurance coverage is provided by Florida Insurance Alliance.

Legal Advertising

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

Other Current Charges

Bank charges and any other miscellaneous expenses that are incurred during the fiscal year.

Bella Collina
Community Development District
General Fund Budget
Fiscal Year 2026

Office Supplies

The District incurs charges for supplies that need to be purchased during the fiscal year, including copier and printer toner cartridges, paper, file folders, binders for District records and other such office supplies.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Department of Commerce of \$175. This is the only expense under this category for the District.

OPERATIONS & MAINTENANCE:

Field Management

The District currently has a contract with Governmental Management Services – Central Florida, LLC. to provide field management services. Services include site inspections of the dry ponds, meeting with contractors as needed, attend Board meetings, and receive and respond to property owner phone calls and or emails.

Pond Maintenance

Contracted yearly cost to maintain the District's dry ponds. The District has contracted with Thompson's Nursery for this service.

Description	Monthly	Annual
Pond Maintenance	\$3,042	\$36,498
Total		\$36,498

Stormwater Repairs & Maintenance

Represents estimated costs for storm structure maintenance, dry pond erosion repairs & pipe repairs and maintenance.

Bella Collina
Community Development District
Adopted Budget
FY2026
Capital Reserve - General Fund

	Adopted Budget FY2025	Actual Thru 5/31/25	Projected Next 4 Months	Total Projected 9/30/25	Adopted Budget FY2026
Revenues:					
Transfer In	\$ 7,338	\$ 7,338	\$ -	\$ 7,338	\$ -
Interest	22,500	16,756	7,200	23,956	20,000
Total Revenues	\$ 29,838	\$ 24,094	\$ 7,200	\$ 31,294	\$ 20,000
Expenditures:					
Contingency	\$ 600	\$ 286	\$ 164	\$ 450	\$ 600
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 600	\$ 286	\$ 164	\$ 450	\$ 600
Excess Revenues (Expenditures)	\$ 29,238	\$ 23,808	\$ 7,036	\$ 30,844	\$ 19,400
Fund Balance - Beginning	\$ 541,704	\$ 541,990	\$ -	\$ 541,990	\$ 572,833
Fund Balance - Ending	\$ 570,942	\$ 565,797	\$ 7,036	\$ 572,833	\$ 592,233

Bella Collina
Community Development District
Adopted Budget
FY2026
Debt Service Fund
Series 2004

	Adopted Budget	Actual Thru	Projected Next	Total Projected	Adopted Budget
	FY2025	5/31/25	4 Months	9/30/25	FY2026

Revenues:

Special Assessments	\$ 1,269,901	\$ 1,178,378	\$ 104,218	\$ 1,282,595	\$ 1,269,901
Interest	75,000	46,264	13,000	59,264	48,000
Carry Forward Surplus ¹	1,096,654	1,251,296	-	1,251,296	305,893

Total Revenues	\$ 2,441,555	\$ 2,475,938	\$ 117,218	\$ 2,593,155	\$ 1,623,794
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Expenditures:

Series 2004

Interest - 11/01	\$ 321,138	\$ 321,138	\$ -	\$ 321,138	\$ 273,125
Special Call - 11/01	830,000	870,000	-	870,000	-
Principal - 05/01	695,000	750,000	-	750,000	725,000
Interest - 05/01	297,275	296,125	-	296,125	273,125
Special Call - 05/01	-	50,000	-	50,000	-

Total Expenditures	\$ 2,143,413	\$ 2,287,263	\$ -	\$ 2,287,263	\$ 1,271,250
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Excess Revenues (Expenditures)	\$ 298,143	\$ 188,675	\$ 117,218	\$ 305,893	\$ 352,544
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¹ Carry forward surplus is net of Reserves

Interest - 11/1/2026	\$252,281
Total	\$252,281
Net Assessment	\$1,269,901
Collection Cost (6%)	\$81,058
Gross Assessment	\$1,350,959

Property Type	EAU	Units	Total EAU	% of EAU	Total Assessments	Per Unit Gross Assessments
Commercial	1.00	90.8	90.80	4.98%	\$67,296	\$741
Single Family	2.00	866	1732.00	95.02%	\$1,283,663	\$1,482
Total			1822.80	100.00%	\$1,350,959	

Bella Collina
Community Development District
Series 2004 Special Assessment Bonds
Debt Service Schedule

AMORTIZATION SCHEDULE

Date	Balance	Rate	Principal	Interest	Total
11/01/25	\$9,500,000.00	5.750%	\$0.00	\$273,125.00	\$273,125.00
05/01/26	\$9,500,000.00	5.750%	\$725,000.00	\$273,125.00	
11/01/26	\$8,775,000.00	5.750%	\$0.00	\$252,281.25	\$1,250,406.25
05/01/27	\$8,775,000.00	5.750%	\$765,000.00	\$252,281.25	
11/01/27	\$8,010,000.00	5.750%	\$0.00	\$230,287.50	\$1,247,568.75
05/01/28	\$8,010,000.00	5.750%	\$810,000.00	\$230,287.50	
11/01/28	\$7,200,000.00	5.750%	\$0.00	\$207,000.00	\$1,247,287.50
05/01/29	\$7,200,000.00	5.750%	\$860,000.00	\$207,000.00	
11/01/29	\$6,340,000.00	5.750%	\$0.00	\$182,275.00	\$1,249,275.00
05/01/30	\$6,340,000.00	5.750%	\$910,000.00	\$182,275.00	
11/01/30	\$5,430,000.00	5.750%	\$0.00	\$156,112.50	\$1,248,387.50
05/01/31	\$5,430,000.00	5.750%	\$965,000.00	\$156,112.50	
11/01/31	\$4,465,000.00	5.750%	\$0.00	\$128,368.75	\$1,249,481.25
05/01/32	\$4,465,000.00	5.750%	\$1,020,000.00	\$128,368.75	
11/01/32	\$3,445,000.00	5.750%	\$0.00	\$99,043.75	\$1,247,412.50
05/01/33	\$3,445,000.00	5.750%	\$1,085,000.00	\$99,043.75	
11/01/33	\$2,360,000.00	5.750%	\$0.00	\$67,850.00	\$1,251,893.75
05/01/34	\$2,360,000.00	5.750%	\$1,145,000.00	\$67,850.00	
11/01/34	\$1,215,000.00	5.750%	\$0.00	\$34,931.25	\$1,247,781.25
05/01/35	\$1,215,000.00	5.750%	\$1,215,000.00	\$34,931.25	\$1,249,931.25
			\$9,500,000.00	\$3,262,550.00	\$12,762,550.00

Bella Collina
Community Development District
Adopted Budget
FY2026
Debt Service Fund
Series 2024

	Proposed Budget	Actual Thru	Projected Next	Total Projected	Adopted Budget
	FY2025	5/31/25	4 Months	9/30/25	FY2026

Revenues:

Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ 770,134
Interest	-	25,309	4,800	30,109	18,000
Carry Forward Surplus ¹	667,248	667,248	-	667,248	327,398
Total Revenues	\$ 667,248	\$ 692,558	\$ 4,800	\$ 697,358	\$ 1,115,532

Expenditures:

Series 2024

Interest - 11/01	\$ 72,671	\$ 72,671	\$ -	\$ 72,671	\$ 297,289
Principal - 05/01	-	-	-	-	175,000
Interest - 05/01	297,289	297,289	-	297,289	297,289
Total Expenditures	\$ 369,959	\$ 369,959	\$ -	\$ 369,959	\$ 769,578

Excess Revenues (Expenditures)	\$ 297,289	\$ 322,598	\$ 4,800	\$ 327,398	\$ 345,954
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¹ Carry forward surplus is net of Reserves

Interest - 11/1/2026	<u>\$293,570</u>
Total	<u>\$293,570</u>
 Net Assessment	 \$770,133
Collection Cost (6%)	<u>\$49,157</u>
Gross Assessment	<u>\$819,291</u>

Property Type	EAU	Units	Total EAU	% of EAU	Total Assessments	Per Unit Gross Assessments
Condo	0.75	99.99	74.99	4.13%	\$33,875	\$339
Commercial	1.00	90.8	90.80	5.01%	\$41,014	\$452
Single Family	2.00	824	1648.00	90.86%	\$744,402	\$903
Total			1813.79	100.00%	\$819,291	

Bella Collina
Community Development District
Series 2024, Special Assessment Bonds
(Term Bonds Combined)

Amortization Schedule

Date	Balance	Principal	Interest	Annual
11/1/25	\$ 11,685,000	\$ -	\$ 297,289	\$ 297,288.75
5/1/26	\$ 11,685,000	\$ 175,000	\$ 297,289	\$ -
11/1/26	\$ 11,510,000	\$ -	\$ 293,570	\$ 765,858.75
5/1/27	\$ 11,510,000	\$ 185,000	\$ 293,570	\$ -
11/1/27	\$ 11,325,000	\$ -	\$ 289,639	\$ 768,208.75
5/1/28	\$ 11,325,000	\$ 195,000	\$ 289,639	\$ -
11/1/28	\$ 11,130,000	\$ -	\$ 285,495	\$ 770,133.75
5/1/29	\$ 11,130,000	\$ 200,000	\$ 285,495	\$ -
11/1/29	\$ 10,930,000	\$ -	\$ 281,245	\$ 766,740.00
5/1/30	\$ 10,930,000	\$ 210,000	\$ 281,245	\$ -
11/1/30	\$ 10,720,000	\$ -	\$ 276,783	\$ 768,027.50
5/1/31	\$ 10,720,000	\$ 220,000	\$ 276,783	\$ -
11/1/31	\$ 10,500,000	\$ -	\$ 272,108	\$ 768,890.00
5/1/32	\$ 10,500,000	\$ 230,000	\$ 272,108	\$ -
11/1/32	\$ 10,270,000	\$ -	\$ 266,358	\$ 768,465.00
5/1/33	\$ 10,270,000	\$ 240,000	\$ 266,358	\$ -
11/1/33	\$ 10,030,000	\$ -	\$ 260,358	\$ 766,715.00
5/1/34	\$ 10,030,000	\$ 255,000	\$ 260,358	\$ -
11/1/34	\$ 9,775,000	\$ -	\$ 253,983	\$ 769,340.00
5/1/35	\$ 9,775,000	\$ 265,000	\$ 253,983	\$ -
11/1/35	\$ 9,510,000	\$ -	\$ 247,358	\$ 766,340.00
5/1/36	\$ 9,510,000	\$ 280,000	\$ 247,358	\$ -
11/1/36	\$ 9,230,000	\$ -	\$ 240,358	\$ 767,715.00
5/1/37	\$ 9,230,000	\$ 295,000	\$ 240,358	\$ -
11/1/37	\$ 8,935,000	\$ -	\$ 232,983	\$ 768,340.00
5/1/38	\$ 8,935,000	\$ 310,000	\$ 232,983	\$ -
11/1/38	\$ 8,625,000	\$ -	\$ 225,233	\$ 768,215.00
5/1/39	\$ 8,625,000	\$ 325,000	\$ 225,233	\$ -
11/1/39	\$ 8,300,000	\$ -	\$ 217,108	\$ 767,340.00
5/1/40	\$ 8,300,000	\$ 340,000	\$ 217,108	\$ -
11/1/40	\$ 7,960,000	\$ -	\$ 208,608	\$ 765,715.00
5/1/41	\$ 7,960,000	\$ 360,000	\$ 208,608	\$ -
11/1/41	\$ 7,600,000	\$ -	\$ 199,608	\$ 768,215.00
5/1/42	\$ 7,600,000	\$ 380,000	\$ 199,608	\$ -
11/1/42	\$ 7,220,000	\$ -	\$ 190,108	\$ 769,715.00
5/1/43	\$ 7,220,000	\$ 395,000	\$ 190,108	\$ -
11/1/43	\$ 6,825,000	\$ -	\$ 180,233	\$ 765,340.00
5/1/44	\$ 6,825,000	\$ 420,000	\$ 180,233	\$ -
11/1/44	\$ 6,405,000	\$ -	\$ 169,733	\$ 769,965.00
5/1/45	\$ 6,405,000	\$ 440,000	\$ 169,733	\$ -
11/1/45	\$ 5,965,000	\$ -	\$ 158,073	\$ 767,805.00
5/1/46	\$ 5,965,000	\$ 465,000	\$ 158,073	\$ -
11/1/46	\$ 5,500,000	\$ -	\$ 145,750	\$ 768,822.50
5/1/47	\$ 5,500,000	\$ 490,000	\$ 145,750	\$ -
11/1/47	\$ 5,010,000	\$ -	\$ 132,765	\$ 768,515.00
5/1/48	\$ 5,010,000	\$ 515,000	\$ 132,765	\$ -
11/1/48	\$ 4,495,000	\$ -	\$ 119,118	\$ 766,882.50
5/1/49	\$ 4,495,000	\$ 545,000	\$ 119,118	\$ -
11/1/49	\$ 3,950,000	\$ -	\$ 104,675	\$ 768,792.50
5/1/50	\$ 3,950,000	\$ 575,000	\$ 104,675	\$ -
11/1/50	\$ 3,375,000	\$ -	\$ 89,438	\$ 769,112.50
5/1/51	\$ 3,375,000	\$ 605,000	\$ 89,438	\$ -
11/1/51	\$ 2,770,000	\$ -	\$ 73,405	\$ 767,842.50
5/1/52	\$ 2,770,000	\$ 640,000	\$ 73,405	\$ -
11/1/52	\$ 2,130,000	\$ -	\$ 56,445	\$ 769,850.00
5/1/53	\$ 2,130,000	\$ 670,000	\$ 56,445	\$ -
11/1/53	\$ 1,460,000	\$ -	\$ 38,690	\$ 765,135.00
5/1/54	\$ 1,460,000	\$ 710,000	\$ 38,690	\$ -
11/1/54	\$ 750,000	\$ -	\$ 19,875	\$ 768,565.00
5/1/55	\$ 750,000	\$ 750,000	\$ 19,875	\$ -
11/1/55	\$ -	\$ -	\$ -	\$ 769,875.00
Totals		\$ 11,685,000	\$ 11,950,054	\$ 23,635,053.75

Bella Collina
Community Development District
Adopted Budget
FY2026
Water & Sewer Fund

	Adopted Budget	Actual Thru	Projected Next	Total Projected	Adopted Budget
	FY2025	5/31/25	4 Months	9/30/25	FY2026

Revenues:

Water Utility Revenue

Monthly Potable Water Consumption	\$ 223,600	\$ 176,740	\$ 74,000	\$ 250,740	\$ 265,000
Monthly Wastewater Consumption	347,150	279,168	128,000	407,168	425,000
Monthly Irrigation Consumption	588,400	482,575	200,000	682,575	685,000
Special Assessments	79,919	73,303	6,859	80,162	71,487
Application Fees	-	4,650	425	5,075	-
Miscellaneous Revenue	50,000	55,062	14,945	70,007	50,000
Interest	18,000	27,692	16,200	43,892	18,000

Total Revenues	\$ 1,307,069	\$ 1,099,190	\$ 440,429	\$ 1,539,619	\$ 1,514,487
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Expenditures:

Administrative:

Engineering Fees	\$ 75,000	\$ 80,030	\$ 16,000	\$ 96,030	\$ 75,000
Attorney	15,500	-	2,500	2,500	15,500
Annual Audit	2,713	-	2,250	2,250	2,325
Management Fees	16,677	11,118	5,559	16,677	17,177
Information Technology	1,260	840	420	1,260	1,298
Postage	2,250	1,802	900	2,702	3,000
Printing & Binding	350	-	50	50	100
Other Current Charges	600	658	540	1,198	1,200
Office Supplies	750	251	300	551	750
Dues, Licenses & Subscriptions	5,300	-	5,300	5,300	5,300
Rate Study	-	1,000	2,020	3,020	-

Total Administrative:	\$ 120,400	\$ 95,699	\$ 35,839	\$ 131,538	\$ 121,650
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Bella Collina
Community Development District
Adopted Budget
FY2026
Water & Sewer Fund

	Adopted Budget FY2025	Actual Thru 5/31/25	Projected Next 4 Months	Total Projected 9/30/25	Adopted Budget FY2026
<u>Operations & Maintenance</u>					
Field Management	\$ 50,000	\$ 33,333	\$ 16,667	\$ 50,000	\$ 75,000
Property Insurance	42,500	46,444	-	46,444	85,162
Telephone	6,426	4,593	2,500	7,093	7,940
Electric	70,000	45,760	26,900	72,660	82,470
Trash Removal	5,630	3,340	1,990	5,331	6,200
Landscape Maintenance	10,902	7,268	3,634	10,902	10,902
Pond Maintenance	1,400	864	432	1,296	1,400
Repairs & Maintenance	140,000	128,056	43,537	171,593	250,000
Repairs & Maintenance - Grinder Pumps	70,000	193,551	29,120	222,671	150,000
Grinder Pump Preventative Maintenance	40,000	24,738	10,000	34,738	40,000
Water Plant Services (General Utilities)	65,000	26,563	16,000	42,563	50,000
Wastewater Plant Services (General Utilities)	110,000	72,751	32,000	104,751	110,000
Irrigation Plant Services (General Utilities)	31,200	-	-	-	31,200
Water & Sewer Field Operations	-	-	-	-	32,000
Sludge Disposal	15,000	-	12,750	12,750	15,000
Contractual Services	50,000	33,333	16,667	50,000	75,000
Fuel Expense	4,575	5,256	-	5,256	6,000
Wastewater Testing & Analysis	25,000	13,479	8,000	21,479	25,000
Operating Systems Maintenance	12,100	10,270	3,780	14,050	15,000
Generator Maintenance	5,000	6,325	2,024	8,349	6,000
Lighting	10,000	-	5,000	5,000	10,000
Operating Supplies	1,500	9,974	2,000	11,974	75,000
Total Operations & Maintenance:	\$ 766,233	\$ 665,899	\$ 233,001	\$ 898,900	\$ 1,159,274
<u>Reserves</u>					
Capital Reserve Transfer	\$ 420,436	\$ 420,436	\$ -	\$ 420,436	\$ 233,563
Total Reserves	\$ 420,436	\$ 420,436	\$ -	\$ 420,436	\$ 233,563
Total Expenditures	\$ 1,307,069	\$ 1,182,034	\$ 268,840	\$ 1,450,874	\$ 1,514,487
Excess Revenues (Expenditures)	\$ -	\$ (82,844)	\$ 171,589	\$ 88,745	\$ -

Net Assessment	\$71,487
Collection Cost (6%)	\$4,563
Gross Assessment	\$76,050
Undeveloped Lots	390
Per Lot Special Assessments	\$195

Bella Collina
Community Development District
Water & Sewer Budget
Fiscal Year 2026

REVENUES:

Monthly Potable Water Consumption

Estimated potable water irrigation revenue.

Monthly Wastewater Consumption

Estimated wastewater revenue.

Monthly Irrigation Consumption

Estimated irrigation revenue.

Special Assessments

The District will levy non-ad valorem special assessments on all taxable property within the District to fund operating and maintenance expenditures for the fiscal year.

Miscellaneous Revenue

Represents any miscellaneous revenues.

Interest

The District generates funds from invested funds.

EXPENDITURES:

ADMINISTRATIVE:

Engineering Fees

The District's engineer, Boyd Civil Engineering, Inc., will be providing general engineering services to the District, e.g., attendance and preparation for monthly board meetings, reviewing invoices, etc.

Attorney

The District's legal counsel will be providing general legal services to the District, e.g., attendance and preparation for monthly meetings, reviewing operating and maintenance contracts, etc. The District has contracted Latham, Luna, Eden & Beaudine, LLP.

Annual Audit

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The District has contracted with DiBartolomeo, McBee, Hartley & Barnes, P.A. for this service.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services – Central Florida, LLC. 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

The District has contracted with Governmental Management Services-Central Florida, LLC for the costs associated with monitoring and maintaining the payment portable on the District's website. These services include transmittals of online payments, uploads of billed fees, assisting account holders with online registration/access to payment portal.

Bella Collina
Community Development District
Water & Sewer Budget
Fiscal Year 2026

Postage

Represents estimated costs for the mailing of utility billing, notices, annual consumer reports, etc.

Printing & Binding

Represents printing of utility billing, annual compliance reports, disconnection notices, etc.

Other Current Charges

Bank charges and any other miscellaneous expenses that are incurred during the fiscal year.

Office Supplies

Represents estimated costs for the utility billing supplies.

Dues, Licenses & Subscriptions

The District is required to pay annual fees to the Florida Department of Environmental Protection and the Florida Rural Water Association. These are the only expenses under this category for the District.

OPERATIONS & MAINTENANCE:

Field Management

The District currently has a contract with Governmental Management Services – Central Florida, LLC, to provide field management services. Services include onsite inspections to Water Treatment Plant, Waste Water Treatment Plant and Hillcrest Treatment Plant, meetings with utility system vendors and emails.

Property Insurance

The District's property insurance coverage is provided by Florida Insurance Alliance.

Telephone

This is for service for the water and wastewater plants phone lines as provided by Centurylink.

Account#	Address	Monthly	Annual
311529383	17500 Cavallo Drive Water Treatment Plant	\$130	\$1,560
311947285	17510 Cavallo Drive Waste Water Treatment Facility	\$145	\$1,740
312238560	15601 Vetta Drive Hill Crest Water Treatment Plant	\$355	\$4,260
	Contingency		\$380
Total			\$7,940

Bella Collina
Community Development District
 Water & Sewer Budget
 Fiscal Year 2026

Electric

This item represents utility service costs for electricity as provided by Duke Energy.

Account#	Address	Monthly	Annual
9100 8856 0529	15601 Vetta Dr. Hillcrest Treatment Plant	\$1,350	\$16,200
9100 8856 0363	17447 Cavallo Dr. Streetlighting	\$135	\$1,620
9100 8856 0412	15900 Pendio Dr. Well 2	\$685	\$8,220
9100 8856 0446	17500 Cavallo Dr. Water Treatment Plant	\$2,100	\$25,200
9100 8856 0488	17510 Cavallo Dr. Waste Water Treatment Plant	\$1,865	\$22,380
9100 8856 0503	15340 Pendio Dr. Well 1	\$410	\$4,920
	Contingency		\$3,930
Total			\$82,470

Trash Removal

To record the expenses related to trash and rubbish removal of miscellaneous items, dumpster contract service and hauling of miscellaneous items. The District has the following utility account with Waste Management

Description	Monthly	Annual
Trash Removals	\$498	\$5,971
Contingency		\$229
Total		\$6,200

Landscape Maintenance

The District currently has a contract with Thompson's Nursery to maintain the landscape areas surrounding the water plant.

Description	Monthly	Annual
Landscape Maintenance	\$909	\$10,902
Total		\$10,902

Pond Maintenance

Contracted yearly cost to maintain the District's Waste Water Treatment Plant Pond. District has contracted with Applied Aquatic Management for this service.

Description	Monthly	Annual
Pond Maintenance	\$108	\$1,296
Contingency		\$104
Total		\$1,400

Repairs & Maintenance

Any costs related to miscellaneous repairs and maintenance that occur during the fiscal year.

Repairs & Maintenance – Grinder Pumps

Any costs related to miscellaneous repairs and maintenance for grinder pumps that occur during the fiscal year.

Bella Collina
Community Development District
Water & Sewer Budget
Fiscal Year 2026

Grinder Pump Preventative Maintenance

Represents estimated costs for complete preventative maintenance on the grinder stations to lower overall annual maintenance costs and reduce after hours emergency services. Services to include, but not limited to, checking operating parameters, replacing underperforming components, performance tests on grinder pumps, level switches and alarms, removal of prohibited items, cleaning of individual components and reviewing compliance in operational directives with residences.

Water Plant Services

Contracted yearly cost to operate the District's water plant. The District currently has a contract with General Utilities to provide this service.

Wastewater Plant Services

Contracted yearly cost to operate the District's wastewater plant. The District currently has a contract with General Utilities to provide this service.

Irrigation Plant Services

The District will oversee final design, construction, testing and commissioning of the new irrigation system. The services include review and comment of design drawings and operational controls login, in field construction support, start up and testing, operations training and systems commissioning.

Water & Sewer Field Operatins

Activities include sewer line flushing, fire hydrant flushing, sewer & water valve testing, sewer system pressure monitoring, water & irrigation ARV inspection and other non-maintenance related field activities.

Sludge Disposal

Estimated cost of sludge disposal when requirements have been met.

Contractual Services

The District has contracted with Governmental Management Services-Central Florida, LLC to provide monthly utility billing, opening/closing utility accounts, payment collection, addressing resident inquiries, preparation of disconnection notices, data log reporting, new meter creation or meter replacement in billing system, ordering/scheduling of grinder pump installations, onsite inspections and logging of illegal connections, etc.

Fuel Expense

Estimated amount of fuel to be purchase for the District's backup generators.

Wastewater Testing & Analysis

Represents estimated costs incurred during the fiscal year for testing and analysis of the wastewater treatment facility per the FDEP permit #FLA 297631-005.

Operating Systems Maintenance

Represents estimated costs incurred during the fiscal year for maintenance of mechanical, electrical and computer operating systems.

Description	Monthly	Annual
Main Lift Station Only - 8 Months	\$775	\$6,200
Main Lift Station & Siena List Station - 4 Months	\$1,475	\$5,900
Contingency		\$2,900
Total		\$15,000

Bella Collina
Community Development District
Water & Sewer Budget
Fiscal Year 2026

Generator Maintenance

Represents estimated costs incurred during the fiscal year for semi-annual service on four generators located at Well #1, Pine Island Water Plant, Pine Island Sewer Plant and the Hillcrest Water Plant.

Lighting

Represents estimated costs for any lighting supplies and repairs to the water treatment plants, wastewater treatment plants and wells.

Operating Supplies

Represents estimated costs for any purchase of utility operating supplies such as barrel locks for curb stops, back flow preventer for $\frac{3}{4}$ " meters, meter box replacements, etc.

Capital Reserve Transfer

Represents estimated revenue to transfer to Capital Reserve – Water & Sewer fund.

Bella Collina
Community Development District
Adopted Budget
FY2026
Capital Reserve - Water & Sewer Fund

	Adopted Budget FY2025	Actual Thru 5/31/25	Projected Next 4 Months	Total Projected 9/30/25	Adopted Budget FY2026
Revenues:					
Transfer In	\$ 420,436	\$ 420,436	\$ -	\$ 420,436	\$ 233,563
Interest	36,000	43,705	24,000	67,705	48,000
Total Revenues	\$ 456,436	\$ 464,141	\$ 24,000	\$ 488,141	\$ 281,563
Expenditures:					
Contingency	\$ 500	\$ 333	\$ 180	\$ 513	\$ 600
Capital Outlay	506,750	303,116	\$249,253	552,369	499,500
Total Expenditures	\$ 507,250	\$ 303,449	\$ 249,433	\$ 552,882	\$ 500,100
Excess Revenues (Expenditures)	\$ (50,814)	\$ 160,692	\$ (225,433)	\$ (64,741)	\$ (218,537)
Fund Balance - Beginning	\$ 1,080,036	\$ 1,883,570	\$ -	\$ 1,883,570	\$ 1,818,829
Fund Balance - Ending	\$ 1,029,222	\$ 2,044,262	\$ (225,433)	\$ 1,818,829	\$ 1,600,292

Bella Collina

Community Development District

Adopted Budget

FY2026

Capital Reserve - Water & Sewer Fund

FY2025 Expenses	
Description	Amount
Irrigation, New Wells & Lake Pumping Stations	
Off Road Golf Course Vehicle	\$19,924 *
RCM - Force Main Clean Outs*	\$99,846 *
RCM - Phase 1 Force Main Flush	\$14,901 *
LRIE - ARV Inspection, Cleaning & Refurbishment	\$11,700 *
Fire Hydrant Testing/Painting/Road Reflector	\$17,640 *
Pine Island Water & Sewer Plant	
Sewer - Replace Old Piping	\$1,950 *
Sewer - Chlorine Cylinder Scales	\$3,800
Sewer - Effluent Analyzer Replacement Cabinets	\$4,500
Sewer - RPZ Backflow Preventer	\$5,748 *
Sewer - Chlorine Flow Regulator Equipment	\$7,000
Sewer - Blower Silencer Replacement	\$8,000
Sewer - Hydromatic 5HP 3 Phase Pump	\$13,200 *
Sewer - Surge Tank w/ HOMA Pump	\$15,800 *
Sewer - RAS Pump Replacement	\$25,800 *
Sewer - Composite Influent & Effluent Samplers	\$21,000
Sewer - Effluent Tertiary Filter Repairs	\$20,560 *
Water - Pressure Tank Inspection	\$3,500
Water - Chlorine Cylinder Scales	\$3,800
Water - Pressure Tank Sandblast & Recoat Interior	\$15,000
Water - Computer Screen Replacement	\$18,000
Water - #1 High Service Pump & Motor Replacement	\$28,700 *
Sewer - Plant Tank Wall Repairs	\$120,000
Sub Total	\$316,358
Hillcrest Water Plant	
Water - Ground Storage Tank Transducer Replacement	\$2,000
Water - Ground Storage Tank Hydro-Ranger Replacement	\$6,500
Water - High Service Pump Rebuilds	\$19,000
Water - Replace Roof Shingles	\$44,500 *
Sub Total	\$72,000
Total	\$552,369

*Reflected under actuals

FY2026 Expenses	
Description	Amount
Flushing System	\$35,000
Air Release Valve (ARV) Installation - 17 Sites	\$110,500
System Programming & Hardware - Internet	\$15,000
Lowering Sewer Standpipes - Install Cleanouts	\$25,000
Pine Island Water & Sewer Plant	
Sewer - Additional RAS Pump Replacement	\$27,500
Overflow Pipe - Supermater From Digester to Surge Tank	\$15,000
Upgrade Influent Splitter Box	\$5,000
Sewer - Plant Tank Wall Repairs	\$120,000
Sub Total	\$167,500
Hillcrest Water Plant	
Water - Chlorine Booster Pump #2	\$6,500
Replace Hillcrest Flat Roof	\$20,000
Water - High Service Pump & Motor Replacement	\$120,000
Sub Total	\$146,500
Total	\$499,500