

***Bella Collina***  
***Community Development District***

***Proposed Budget***  
***FY2026***



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**Bella Collina**  
**Community Development District**  
**Proposed Budget**  
**FY2026**  
**General Fund**

	Adopted Budget FY2025	Actual Thru 3/31/25	Projected Next 6 Months	Total Projected 9/30/25	Proposed Budget FY2026
<b>Revenues:</b>					
Special Assessments	\$ 200,649	\$ 170,487	\$ 30,162	\$ 200,649	\$ 200,649
Interest	3,000	2,987	2,400	5,387	5,000
Carry Forward Surplus	-	-	-	-	2,307
<b>Total Revenues</b>	<b>\$ 203,649</b>	<b>\$ 173,473</b>	<b>\$ 32,562</b>	<b>\$ 206,036</b>	<b>\$ 207,956</b>
<b>Expenditures:</b>					
<b><u>Administrative:</u></b>					
Supervisor Fees	\$ 6,000	\$ 4,000	\$ 4,800	\$ 8,800	\$ 8,000
FICA Expense	459	306	367	673	612
Engineering Fees	8,000	2,488	5,512	8,000	8,000
Attorney	10,000	11,242	8,758	20,000	15,000
Arbitrage	600	600	-	600	900
Dissemination	6,150	3,075	3,075	6,150	6,335
Annual Audit	2,713	-	2,250	2,250	2,325
Trustee Fees	7,000	3,500	-	3,500	7,000
Assessment Administration	6,750	6,750	-	6,750	6,953
Management Fees	58,369	29,184	29,184	58,369	60,120
Information Technology	1,890	945	945	1,890	1,947
Website Maintenance	1,260	630	630	1,260	1,298
Telephone	100	-	50	50	50
Postage	1,500	572	628	1,200	1,500
Printing & Binding	1,000	47	203	250	500
Insurance	10,000	9,921	-	9,921	10,913
Legal Advertising	1,500	2,065	935	3,000	3,000
Other Current Charges	487	-	105	105	200
Office Supplies	200	63	62	125	200
Dues, Licenses & Subscriptions	175	175	-	175	175
<b>Total Administrative:</b>	<b>\$ 124,153</b>	<b>\$ 75,564</b>	<b>\$ 57,504</b>	<b>\$ 133,068</b>	<b>\$ 135,028</b>
<b><u>Operations &amp; Maintenance</u></b>					
Field Management	\$ 25,660	\$ 12,830	\$ 12,830	\$ 25,660	\$ 26,430
Pond Maintenance	36,498	18,249	18,249	36,498	36,498
Stormwater Repairs & Maintenance	10,000	-	5,000	5,000	10,000
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 72,158</b>	<b>\$ 31,079</b>	<b>\$ 36,079</b>	<b>\$ 67,158</b>	<b>\$ 72,928</b>
<b><u>Reserves</u></b>					
Capital Reserve Transfer	\$ 7,338	\$ 7,338	\$ -	\$ 7,338	\$ -
<b>Total Reserves</b>	<b>\$ 7,338</b>	<b>\$ 7,338</b>	<b>\$ -</b>	<b>\$ 7,338</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 203,649</b>	<b>\$ 113,981</b>	<b>\$ 93,583</b>	<b>\$ 207,564</b>	<b>\$ 207,956</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>	<b>\$ 59,492</b>	<b>\$ (61,020)</b>	<b>\$ (1,528)</b>	<b>\$ 0</b>

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	---	394	---	---	\$76,830	\$195
			1897.79	100.00%	\$290,287	

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.

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**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
<b>Total</b>		<b>\$36,498</b>

**Stormwater Repairs & Maintenance**

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

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

	Adopted Budget FY2025	Actual Thru 3/31/25	Projected Next 6 Months	Total Projected 9/30/25	Proposed Budget FY2026
<b>Revenues:</b>					
Transfer In	\$ 7,338	\$ 7,338	\$ -	\$ 7,338	\$ -
Interest	22,500	12,633	12,000	24,633	22,500
<b>Total Revenues</b>	<b>\$ 29,838</b>	<b>\$ 19,971</b>	<b>\$ 12,000</b>	<b>\$ 31,971</b>	<b>\$ 22,500</b>
<b>Expenditures:</b>					
Contingency	\$ 600	\$ 204	\$ 252	\$ 456	\$ 600
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 600</b>	<b>\$ 204</b>	<b>\$ 252</b>	<b>\$ 456</b>	<b>\$ 600</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 29,238</b>	<b>\$ 19,767</b>	<b>\$ 11,748</b>	<b>\$ 31,515</b>	<b>\$ 21,900</b>
<b>Fund Balance - Beginning</b>	<b>\$ 541,704</b>	<b>\$ 541,990</b>	<b>\$ -</b>	<b>\$ 541,990</b>	<b>\$ 573,504</b>
<b>Fund Balance - Ending</b>	<b>\$ 570,942</b>	<b>\$ 561,756</b>	<b>\$ 11,748</b>	<b>\$ 573,504</b>	<b>\$ 595,404</b>



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

	Adopted Budget	Actual Thru	Projected Next	Total Projected	Proposed Budget
	FY2025	3/31/25	6 Months	9/30/25	FY2026

**Revenues:**

Special Assessments	\$ 1,269,901	\$ 1,079,114	\$ 190,787	\$ 1,269,901	\$ 1,269,901
Interest	75,000	33,762	25,800	59,562	48,000
Carry Forward Surplus <sup>1</sup>	1,096,654	1,156,905	-	1,156,905	302,956

<b>Total Revenues</b>	<b>\$ 2,441,555</b>	<b>\$ 2,269,782</b>	<b>\$ 216,587</b>	<b>\$ 2,486,368</b>	<b>\$ 1,620,857</b>
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**Expenditures:**

**Series 2004**

Interest - 11/01	\$ 321,138	\$ 321,138	\$ -	\$ 321,138	\$ 277,294
Special Call - 11/01	830,000	870,000	-	870,000	-
Principal - 05/01	695,000	-	695,000	695,000	735,000
Interest - 05/01	297,275	-	297,275	297,275	277,294

<b>Total Expenditures</b>	<b>\$ 2,143,413</b>	<b>\$ 1,191,138</b>	<b>\$ 992,275</b>	<b>\$ 2,183,413</b>	<b>\$ 1,289,588</b>
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<b>Excess Revenues (Expenditures)</b>	<b>\$ 298,143</b>	<b>\$ 1,078,644</b>	<b>\$ (775,688)</b>	<b>\$ 302,956</b>	<b>\$ 331,269</b>
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<sup>1</sup> Carry forward surplus is net of Reserves

<b>Interest - 11/1/2026</b>	<b>\$256,163</b>
<b>Total</b>	<b>\$256,163</b>
<b>Net Assessment</b>	<b>\$1,269,901</b>
<b>Collection Cost (6%)</b>	<b>\$81,058</b>
<b>Gross Assessment</b>	<b>\$1,350,959</b>

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
<b>Total</b>			<b>1822.80</b>	<b>100.00%</b>	<b>\$1,350,959</b>	

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

**AMORTIZATION SCHEDULE**

Date	Balance	Rate	Principal	Interest	Total
05/01/25	\$10,340,000.00	5.750%	\$695,000.00	\$297,275.00	
11/01/25	\$9,645,000.00	5.750%	\$0.00	\$277,293.75	\$1,269,568.75
05/01/26	\$9,645,000.00	5.750%	\$735,000.00	\$277,293.75	
11/01/26	\$8,910,000.00	5.750%	\$0.00	\$256,162.50	\$1,268,456.25
05/01/27	\$8,910,000.00	5.750%	\$780,000.00	\$256,162.50	
11/01/27	\$8,130,000.00	5.750%	\$0.00	\$233,737.50	\$1,269,900.00
05/01/28	\$8,130,000.00	5.750%	\$825,000.00	\$233,737.50	
11/01/28	\$7,305,000.00	5.750%	\$0.00	\$210,018.75	\$1,268,756.25
05/01/29	\$7,305,000.00	5.750%	\$870,000.00	\$210,018.75	
11/01/29	\$6,435,000.00	5.750%	\$0.00	\$185,006.25	\$1,265,025.00
05/01/30	\$6,435,000.00	5.750%	\$925,000.00	\$185,006.25	
11/01/30	\$5,510,000.00	5.750%	\$0.00	\$158,412.50	\$1,268,418.75
05/01/31	\$5,510,000.00	5.750%	\$980,000.00	\$158,412.50	
11/01/31	\$4,530,000.00	5.750%	\$0.00	\$130,237.50	\$1,268,650.00
05/01/32	\$4,530,000.00	5.750%	\$1,035,000.00	\$130,237.50	
11/01/32	\$3,495,000.00	5.750%	\$0.00	\$100,481.25	\$1,265,718.75
05/01/33	\$3,495,000.00	5.750%	\$1,100,000.00	\$100,481.25	
11/01/33	\$2,395,000.00	5.750%	\$0.00	\$68,856.25	\$1,269,337.50
05/01/34	\$2,395,000.00	5.750%	\$1,165,000.00	\$68,856.25	
11/01/34	\$1,230,000.00	5.750%	\$0.00	\$35,362.50	\$1,269,218.75
05/01/35	\$1,230,000.00	5.750%	\$1,230,000.00	\$35,362.50	\$1,265,362.50
			<b>\$10,340,000.00</b>	<b>\$3,608,412.50</b>	<b>\$13,948,412.50</b>

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

	Proposed Budget FY2025	Actual Thru 3/31/25	Projected Next 6 Months	Total Projected 9/30/25	Proposed Budget FY2026
<b>Revenues:</b>					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ 770,134
Interest	-	18,672	11,400	30,072	18,000
Carry Forward Surplus <sup>1</sup>	667,248	667,248	-	667,248	327,361
<b>Total Revenues</b>	<b>\$ 667,248</b>	<b>\$ 685,920</b>	<b>\$ 11,400</b>	<b>\$ 697,320</b>	<b>\$ 1,115,495</b>
<b>Expenditures:</b>					
<b>Series 2024</b>					
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
<b>Total Expenditures</b>	<b>\$ 369,959</b>	<b>\$ 72,671</b>	<b>\$ 297,289</b>	<b>\$ 369,959</b>	<b>\$ 769,578</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 297,289</b>	<b>\$ 613,250</b>	<b>\$ (285,889)</b>	<b>\$ 327,361</b>	<b>\$ 345,917</b>

<sup>1</sup> Carry forward surplus is net of Reserves

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

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
<b>Total</b>			<b>1813.79</b>	<b>100.00%</b>	<b>\$819,291</b>	

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

**Amortization Schedule**

Date	Balance	Principal	Interest	Annual
5/1/25	\$ 11,685,000	\$ -	\$ 297,289	\$ -
11/1/25	\$ 11,685,000	\$ -	\$ 297,289	\$ 594,577.50
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
<b>Totals</b>		<b>\$ 11,685,000</b>	<b>\$ 11,950,054</b>	<b>\$ 23,635,053.75</b>

**Bella Collina**  
**Community Development District**  
**Proposed Budget**  
**FY2026**  
**Water & Sewer Fund**

	Adopted Budget	Actual Thru	Projected Next	Total Projected	Proposed Budget
	FY2025	3/31/25	6 Months	9/30/25	FY2026

**Revenues:**

**Water Utility Revenue**

Monthly Potable Water Consumption	\$ 223,600	\$ 122,580	\$ 123,000	\$ 245,580	\$ 265,000
Monthly Wastewater Consumption	347,150	203,537	204,000	407,537	425,000
Monthly Irrigation Consumption	588,400	324,753	340,000	664,753	685,000
Special Assessments	79,919	67,438	11,931	79,369	72,220
Application Fees	-	3,875	3,000	6,875	-
Miscellaneous Revenue	50,000	45,097	21,000	66,097	50,000
Interest	18,000	19,096	11,500	30,596	18,000

<b>Total Revenues</b>	<b>\$ 1,307,069</b>	<b>\$ 786,376</b>	<b>\$ 714,431</b>	<b>\$ 1,500,807</b>	<b>\$ 1,515,220</b>
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**Expenditures:**

**Administrative:**

Engineering Fees	\$ 75,000	\$ 53,118	\$ 36,882	\$ 90,000	\$ 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	8,339	8,339	16,677	17,177
Information Technology	1,260	630	630	1,260	1,298
Postage	2,250	1,375	1,350	2,725	3,000
Printing & Binding	350	-	50	50	100
Other Current Charges	600	368	750	1,118	1,200
Office Supplies	750	230	520	750	750
Dues, Licenses & Subscriptions	5,300	-	5,300	5,300	5,300
Rate Study	-	1,000	2,020	3,020	-

<b>Total Administrative:</b>	<b>\$ 120,400</b>	<b>\$ 65,059</b>	<b>\$ 60,591</b>	<b>\$ 125,650</b>	<b>\$ 121,650</b>
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**Bella Collina**  
**Community Development District**  
**Proposed Budget**  
**FY2026**  
**Water & Sewer Fund**

	Adopted Budget FY2025	Actual Thru 3/31/25	Projected Next 6 Months	Total Projected 9/30/25	Proposed Budget FY2026
<b><u>Operations &amp; Maintenance</u></b>					
Field Management	\$ 50,000	\$ 25,000	\$ 25,000	\$ 50,000	\$ 75,000
Property Insurance	42,500	46,444	-	46,444	88,411
Telephone	6,426	3,353	3,374	6,727	7,524
Electric	70,000	32,463	35,000	67,463	70,000
Trash Removal	5,630	2,436	2,436	4,873	5,630
Landscape Maintenance	10,902	5,451	5,451	10,902	10,902
Pond Maintenance	1,400	540	756	1,296	1,400
Repairs & Maintenance	140,000	100,549	60,000	160,549	160,000
Repairs & Maintenance - Grinder Pumps	70,000	114,079	60,000	174,079	100,000
Grinder Pump Preventative Maintenance	40,000	-	40,000	40,000	40,000
Water Plant Services (General Utilities)	65,000	15,249	24,000	39,249	50,000
Wastewater Plant Services (General Utilities)	110,000	44,306	59,500	103,806	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	25,000	25,000	50,000	51,500
Fuel Expense	4,575	5,256	-	5,256	6,000
Wastewater Testing & Analysis	25,000	8,388	11,612	20,000	25,000
Operating Systems Maintenance	12,100	7,260	5,910	13,170	15,000
Generator Maintenance	5,000	2,012	2,988	5,000	5,000
Lighting	10,000	-	5,000	5,000	10,000
Operating Supplies	1,500	1,589	2,000	3,589	107,200
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 766,233</b>	<b>\$ 439,376</b>	<b>\$ 380,778</b>	<b>\$ 820,153</b>	<b>\$ 1,016,767</b>
<b><u>Reserves</u></b>					
Capital Reserve Transfer	\$ 420,436	\$ -	\$ 420,436	\$ 420,436	\$ 376,803
<b>Total Reserves</b>	<b>\$ 420,436</b>	<b>\$ -</b>	<b>\$ 420,436</b>	<b>\$ 420,436</b>	<b>\$ 376,803</b>
<b>Total Expenditures</b>	<b>\$ 1,307,069</b>	<b>\$ 504,435</b>	<b>\$ 861,805</b>	<b>\$ 1,366,239</b>	<b>\$ 1,515,220</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>	<b>\$ 281,942</b>	<b>\$ (147,374)</b>	<b>\$ 134,568</b>	<b>\$ 0</b>

Net Assessment	\$72,220
Collection Cost (6%)	\$4,610
Gross Assessment	<u>\$76,830</u>
Undeveloped Lots	<u>394</u>
Per Lot Special Assessments	<u>\$195</u>

**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.

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**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	\$115	\$1,380
311947285	17510 Cavallo Drive Waste Water Treatment Facility	\$135	\$1,620
312238560	15601 Vetta Drive Hill Crest Water Treatment Plant	\$320	\$3,840
	Contingency		\$684
<b>Total</b>			<b>\$7,524</b>



**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	\$1,150	\$13,800
9100 8856 0363	17447 Cavallo Dr. Streetlighting	\$125	\$1,500
9100 8856 0412	15900 Pendio Dr. Well 2	\$500	\$6,000
9100 8856 0446	17500 Cavallo Dr. Water Treatment Plant	\$1,700	\$20,400
9100 8856 0488	17510 Cavallo Dr. Waste Water Treatment Plant	\$1,600	\$19,200
9100 8856 0503	15340 Pendio Dr. Well 1	\$400	\$4,800
	Contingency		\$4,300
<b>Total</b>			<b>\$70,000</b>

**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	\$406	\$4,873
Contingency		\$487
<b>Total</b>		<b>\$5,360</b>

**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
<b>Total</b>		<b>\$10,902</b>

**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
<b>Total</b>		<b>\$1,400</b>

**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
<b>Total</b>		<b>\$15,000</b>

**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**  
**Proposed Budget**  
**FY2026**  
**Capital Reserve - Water & Sewer Fund**

	Adopted Budget FY2025	Actual Thru 3/31/25	Projected Next 6 Months	Total Projected 9/30/25	Proposed Budget FY2026
<b>Revenues:</b>					
Transfer In	\$ 420,436	\$ -	\$ 420,436	\$ 420,436	\$ 376,803
Interest	36,000	29,450	30,000	59,450	36,000
<b>Total Revenues</b>	<b>\$ 456,436</b>	<b>\$ 29,450</b>	<b>\$ 450,436</b>	<b>\$ 479,886</b>	<b>\$ 412,803</b>
<b>Expenditures:</b>					
Contingency	\$ 500	\$ 246	\$ 270	\$ 516	\$ 600
Capital Outlay	506,750	159,571	\$203,600	363,171	\$381,500
<b>Total Expenditures</b>	<b>\$ 507,250</b>	<b>\$ 159,818</b>	<b>\$ 203,870</b>	<b>\$ 363,688</b>	<b>\$ 382,100</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (50,814)</b>	<b>\$ (130,368)</b>	<b>\$ 246,566</b>	<b>\$ 116,198</b>	<b>\$ 30,703</b>
<b>Fund Balance - Beginning</b>	<b>\$ 1,080,036</b>	<b>\$ 1,883,570</b>	<b>\$ -</b>	<b>\$ 1,883,570</b>	<b>\$ 1,999,768</b>
<b>Fund Balance - Ending</b>	<b>\$ 1,029,222</b>	<b>\$ 1,753,202</b>	<b>\$ 246,566</b>	<b>\$ 1,999,768</b>	<b>\$ 2,030,471</b>