

Bella Collina
Community Development District

Proposed Budget
FY2027

GMS
GOVERNMENTAL MANAGEMENT SERVICES

Table of Contents

1-2	General Fund
3-5	General Fund Narrative
6	Capital Reserve Fund (GF)
7	Debt Service Fund Series 2004
8	Amortization Schedule Series 2004
9	Debt Service Fund Series 2024
10	Amortization Schedule Series 2024
11-12	Water & Sewer Fund
13-18	Water & Sewer Narrative
19-20	Capital Reserve Fund (WSF)

Bella Collina
Community Development District
Proposed Budget
FY2027
General Fund

	Adopted Budget FY2026	Actual Thru 2/28/26	Projected Next 7 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues:					
Special Assessments	\$ 200,649	\$ 152,694	\$ 47,956	\$ 200,649	\$ 200,649
Interest	5,000	3,586	3,850	7,436	5,000
Carry Forward Surplus	3,056	1,250	-	1,250	16,938
Total Revenues	\$ 208,705	\$ 157,530	\$ 51,806	\$ 209,335	\$ 222,587
Expenditures:					
Administrative:					
Supervisor Fees	\$ 8,000	\$ 2,600	\$ 5,000	\$ 7,600	\$ 8,000
FICA Expense	612	199	383	581	612
Engineering Fees	8,000	3,601	4,399	8,000	8,000
Attorney	15,000	6,262	8,738	15,000	15,000
Arbitrage	900	600	600	1,200	1,200
Dissemination	6,335	2,640	3,695	6,335	6,652
Annual Audit	2,325	-	2,700	2,700	2,775
Trustee Fees	7,000	7,300	-	7,300	7,300
Assessment Administration	6,953	6,953	-	6,953	7,301
Management Fees	60,120	25,050	35,070	60,120	63,126
Information Technology	1,947	811	1,136	1,947	2,044
Website Maintenance	1,298	541	757	1,298	1,363
Telephone	50	-	25	25	50
Postage	1,500	250	750	1,000	1,500
Printing & Binding	500	298	202	500	500
Insurance	11,662	10,516	-	10,516	11,568
Legal Advertising	3,000	280	2,721	3,000	3,000
Other Current Charges	200	-	100	100	200
Office Supplies	200	10	90	100	200
Dues, Licenses & Subscriptions	175	175	-	175	175
Total Administrative:	\$ 135,777	\$ 68,084	\$ 66,366	\$ 134,450	\$ 140,566
Operations & Maintenance					
Field Management	\$ 26,430	\$ 11,013	\$ 15,418	\$ 26,430	\$ 27,752
Pond Maintenance	36,498	15,548	22,908	38,455	39,270
Stormwater Repairs & Maintenance	10,000	8,833	1,167	10,000	15,000
Total Operations & Maintenance:	\$ 72,928	\$ 35,393	\$ 39,492	\$ 74,885	\$ 82,022
Total Expenditures	\$ 208,705	\$ 103,477	\$ 105,858	\$ 209,335	\$ 222,587
Excess Revenues (Expenditures)	\$ 0	\$ 54,053	\$ (54,053)	\$ 0	\$ 0

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

Bella Collina

Community Development District

Gross Per Unit Assessment Chart

FY2027

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	---	330	---	---	\$64,350	\$195
			1897.79	100.00%	\$277,807	

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	---	436	---	---	\$85,020	\$195
			1897.79	100.00%	\$298,477	

Bella Collina
Community Development District
GENERAL FUND BUDGET

REVENUES:

Assessments – Tax Collector

The District will levy a non-ad valorem special assessment on all the assessable property within the District in order to fund all operating and maintenance expenditures during the fiscal year. These assessments are billed on tax bills.

Interest

The District will invest surplus funds with State Board of Administration.

EXPENDITURES:

Administrative:

Supervisors Fees

Chapter 190 of the Florida Statutes allows for each member of the Board of Supervisors to be compensated \$200 per meeting, not to exceed \$4,800 per year to each Supervisor for the time devoted to District business and meetings. The amount is based on 5 supervisors attending 8 meetings during the fiscal year.

FICA Expense

Represents the Employer’s share of Social Security and Medicare taxes withheld from Board of Supervisor 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 board meetings, review of invoices, preparation and review of contract specifications and bid documents, and various projects assigned as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel, Latham, Luna, Eden & Beaudine, LLP, will be providing general legal services to the District, e.g. attendance and preparation for board meetings, preparation and review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District’s Arbitrage Rebate Liability on the Series 2004 & Series 2024 Special Assessment Bonds. The District has contracted with Grau & Associates for this service.

Description	Fee
2004 Special Assessment	\$600
2024 Special Assessment	\$600
Total	\$1,200

Bella Collina
Community Development District
GENERAL FUND BUDGET

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated 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 by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The District has contracted with DiBartolomeo, McBee, Hartley & Barnes, P.A. for this service.

Trustee Fees

The District will pay annual trustee fees for the Series 2004 & Series 2024 Special Assessment Bonds that are deposited with a Trustee at Regions Bank.

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 assessable property within the District.

Management Fees

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

Information Technology

The District has contracted with Governmental Management Services-Central Florida, LLC for costs related to District's information systems, which include but are 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

The District incurs charges for mailing of agenda packages, overnight deliveries, checks for vendors and other required correspondence.

Bella Collina
Community Development District
GENERAL FUND BUDGET

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 (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Legal Advertising

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

Other Current Charges

Represents any miscellaneous expenses incurred during the fiscal year such as bank fees, deposit slips, stop payments, etc.

Office Supplies

The District incurs charges for office supplies that need to be purchased during the fiscal year.

Dues, Licenses & Subscriptions

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

Operations & Maintenance:

Field Management

Provide onsite field management of contracts for the District such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Pond Maintenance

The District will maintain the dry ponds within the District. The District has contracted with Thompson's Nursery for this service.

Description	Monthly	Annual
Pond Maintenance	\$3,273	\$39,270
Total		\$39,270

Stormwater Repairs & Maintenance

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

Bella Collina
Community Development District
Proposed Budget
FY2027
Capital Reserve - General Fund

	Adopted Budget FY2026	Actual Thru 2/28/26	Projected Next 7 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues:					
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	20,000	9,356	10,644	20,000	18,000
Total Revenues	\$ 20,000	\$ 9,356	\$ 10,644	\$ 20,000	\$ 18,000
Expenditures:					
Contingency	\$ 600	\$ 231	\$ 350	\$ 581	\$ 600
Capital Outlay	-	46,000	45,000	91,000	-
Total Expenditures	\$ 600	\$ 46,231	\$ 45,350	\$ 91,581	\$ 600
Excess Revenues (Expenditures)	\$ 19,400	\$ (36,875)	\$ (34,706)	\$ (71,581)	\$ 17,400
Fund Balance - Beginning	\$ 572,833	\$ 573,894	\$ -	\$ 573,894	\$ 502,313
Fund Balance - Ending	\$ 592,233	\$ 537,019	\$ (34,706)	\$ 502,313	\$ 519,713

Bella Collina
Community Development District
Proposed Budget
FY2027
Debt Service Fund
Series 2004

	Adopted Budget FY2026	Actual Thru 2/28/26	Projected Next 7 Months	Total Projected 9/30/26	Proposed Budget FY2027
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Revenues:

Special Assessments	\$ 1,269,901	\$ 963,242	\$ 306,659	\$ 1,269,901	\$ 1,269,901
Interest	48,000	13,782	16,925	30,707	28,000
Carry Forward Surplus ¹	305,893	307,352	-	307,352	268,722
Total Revenues	\$ 1,623,794	\$ 1,284,376	\$ 323,584	\$ 1,607,960	\$ 1,566,623

Expenditures:

Series 2004

Interest - 11/01	\$ 273,125	\$ 273,125	\$ -	\$ 273,125	\$ 250,269
Special Call - 11/01	-	70,000	-	70,000	-
Principal - 05/01	725,000	-	720,000	720,000	760,000
Interest - 05/01	273,125	-	271,113	271,113	250,269
Special Call - 05/01	-	-	5,000	5,000	-
Total Expenditures	\$ 1,271,250	\$ 343,125	\$ 996,113	\$ 1,339,238	\$ 1,260,538

Excess Revenues (Expenditures)	\$ 352,544	\$ 941,251	\$ (672,529)	\$ 268,722	\$ 306,086
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¹ Carry forward surplus is net of Reserves

Interest - 11/1/2027	<u>\$228,419</u>
Total	<u><u>\$228,419</u></u>
Net Assessment	\$1,269,901
Collection Cost (6%)	<u>\$81,058</u>
Gross Assessment	<u><u>\$1,350,959</u></u>

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
05/01/26	\$9,430,000.00	5.750%	\$725,000.00	\$271,112.50	
11/01/26	\$8,705,000.00	5.750%	\$0.00	\$250,268.75	\$1,246,381.25
05/01/27	\$8,705,000.00	5.750%	\$760,000.00	\$250,268.75	
11/01/27	\$7,945,000.00	5.750%	\$0.00	\$228,418.75	\$1,238,687.50
05/01/28	\$7,945,000.00	5.750%	\$805,000.00	\$228,418.75	
11/01/28	\$7,140,000.00	5.750%	\$0.00	\$205,275.00	\$1,238,693.75
05/01/29	\$7,140,000.00	5.750%	\$850,000.00	\$205,275.00	
11/01/29	\$6,290,000.00	5.750%	\$0.00	\$180,837.50	\$1,236,112.50
05/01/30	\$6,290,000.00	5.750%	\$905,000.00	\$180,837.50	
11/01/30	\$5,385,000.00	5.750%	\$0.00	\$154,818.75	\$1,240,656.25
05/01/31	\$5,385,000.00	5.750%	\$955,000.00	\$154,818.75	
11/01/31	\$4,430,000.00	5.750%	\$0.00	\$127,362.50	\$1,237,181.25
05/01/32	\$4,430,000.00	5.750%	\$1,015,000.00	\$127,362.50	
11/01/32	\$3,415,000.00	5.750%	\$0.00	\$98,181.25	\$1,240,543.75
05/01/33	\$3,415,000.00	5.750%	\$1,075,000.00	\$98,181.25	
11/01/33	\$2,340,000.00	5.750%	\$0.00	\$67,275.00	\$1,240,456.25
05/01/34	\$2,340,000.00	5.750%	\$1,135,000.00	\$67,275.00	
11/01/34	\$1,205,000.00	5.750%	\$0.00	\$34,643.75	\$1,236,918.75
05/01/35	\$1,205,000.00	5.750%	\$1,205,000.00	\$34,643.75	\$1,239,643.75
			\$9,430,000.00	\$2,965,275.00	\$12,395,275.00

Bella Collina
Community Development District
Proposed Budget
FY2027
Debt Service Fund
Series 2024

	Proposed Budget FY2026	Actual Thru 2/28/26	Projected Next 7 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues:					
Special Assessments	\$ 770,134	\$ 584,160	\$ 185,974	\$ 770,134	\$ 770,134
Interest	18,000	8,878	10,150	19,028	18,000
Carry Forward Surplus ¹	327,398	315,714	-	315,714	335,299
Total Revenues	\$ 1,115,532	\$ 908,752	\$ 196,124	\$ 1,104,876	\$ 1,123,432
Expenditures:					
Series 2024					
Interest - 11/01	\$ 297,289	\$ 297,289	\$ -	\$ 297,289	\$ 293,570
Principal - 05/01	175,000	-	175,000	175,000	185,000
Interest - 05/01	297,289	-	297,289	297,289	293,570
Total Expenditures	\$ 769,578	\$ 297,289	\$ 472,289	\$ 769,578	\$ 772,140
Excess Revenues (Expenditures)	\$ 345,954	\$ 611,463	\$ (276,165)	\$ 335,299	\$ 351,292

¹ Carry forward surplus is net of Reserves

Interest - 11/1/2027	<u>\$289,639</u>
Total	<u><u>\$289,639</u></u>
Net Assessment	\$770,133
Collection Cost (6%)	<u>\$49,157</u>
Gross Assessment	<u><u>\$819,291</u></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
Proposed Budget
FY2027
Water & Sewer Fund

	Adopted Budget FY2026	Actual Thru 2/28/26	Projected Next 7 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues:					
Water Utility Revenue					
Monthly Potable Water Consumption	\$ 265,000	\$ 143,755	\$ 210,000	\$ 353,755	\$ 350,000
Monthly Wastewater Consumption	425,000	196,425	280,000	476,425	475,000
Monthly Irrigation Consumption	685,000	268,125	385,000	653,125	675,000
Special Assessments	71,487	51,891	16,297	68,188	60,489
Application Fees	-	2,625	750	3,375	-
Miscellaneous Revenue	50,000	36,825	35,000	71,825	50,000
Interest	18,000	12,333	20,700	33,033	18,000
Total Revenues	\$ 1,514,487	\$ 711,979	\$ 947,747	\$ 1,659,725	\$ 1,628,489
Expenditures:					
Administrative:					
Engineering Fees	\$ 75,000	\$ 73,472	\$ 91,000	\$ 164,472	\$ 125,000
Attorney	15,500	540	7,210	7,750	15,500
Annual Audit	2,325	-	2,700	2,700	2,775
Management Fees	17,177	7,157	10,020	17,177	18,036
Information Technology	1,298	541	757	1,298	1,363
Postage	3,000	975	1,645	2,620	3,000
Printing & Binding	100	-	50	50	100
Other Current Charges	1,200	1,099	1,750	2,849	3,000
Office Supplies	750	327	423	750	750
Dues, Licenses & Subscriptions	5,300	-	5,300	5,300	5,300
Total Administrative:	\$ 121,650	\$ 84,111	\$ 120,855	\$ 204,966	\$ 174,824

Bella Collina
Community Development District
Proposed Budget
FY2027
Water & Sewer Fund

	Adopted Budget FY2026	Actual Thru 2/28/26	Projected Next 7 Months	Total Projected 9/30/26	Proposed Budget FY2027
<i>Operations & Maintenance</i>					
Field Management	\$ 75,000	\$ 31,250	\$ 43,750	\$ 75,000	\$ 83,679
Property Insurance	85,162	82,340	7,500	89,840	60,000
Telephone/Internet	7,940	3,937	4,837	8,774	7,140
Electric	82,470	33,854	49,875	83,729	90,000
Trash Removal	6,200	2,488	3,910	6,398	7,500
Landscape Maintenance	10,902	4,543	6,360	10,902	11,730
Pond Maintenance	1,400	555	777	1,332	1,400
Repairs & Maintenance	250,000	64,675	91,000	155,675	160,000
Repairs & Maintenance - Grinder Pumps	150,000	116,161	140,000	256,161	252,000
Grinder Pump Preventative Maintenance	40,000	3,780	36,220	40,000	76,800
Water Plant Services (General Utilities)	50,000	28,380	25,060	53,440	39,480
Wastewater Plant Services (General Utilities)	110,000	53,710	68,600	122,310	117,600
Irrigation Plant Services (General Utilities)	31,200	-	7,800	7,800	31,200
Water & Sewer Field Operations	32,000	-	32,000	32,000	32,000
Sludge Disposal	15,000	21,900	15,000	36,900	50,000
Utility Contractual Services	75,000	31,250	43,750	75,000	85,000
Fuel Expense	6,000	2,569	3,431	6,000	8,000
Wastewater Testing & Analysis	25,000	11,973	13,860	25,833	25,000
Operating Systems Maintenance	15,000	10,593	8,550	19,143	52,380
Generator Maintenance	6,000	10,692	4,308	15,000	15,000
Lighting	10,000	-	5,000	5,000	10,000
Operating Supplies	75,000	30,571	29,429	60,000	85,000
Total Operations & Maintenance:	\$ 1,159,274	\$ 545,220	\$ 641,017	\$ 1,186,237	\$ 1,300,909
<i>Reserves</i>					
Capital Reserve Transfer	\$ 233,563	\$ -	\$ 233,563	\$ 233,563	\$ 152,757
Total Reserves	\$ 233,563	\$ -	\$ 233,563	\$ 233,563	\$ 152,757
Total Expenditures	\$ 1,514,487	\$ 629,331	\$ 995,435	\$ 1,624,766	\$ 1,628,489
Excess Revenues (Expenditures)	\$ -	\$ 82,647	\$ (47,688)	\$ 34,959	\$ (0)

Net Assessment	\$60,489
Collection Cost (6%)	\$3,861
Gross Assessment	\$64,350
Undeveloped Lots	330
Per Lot Special Assessments	\$195

Bella Collina
Community Development District
WATER & SEWER FUND BUDGET

REVENUES:

Monthly Potable Water Consumption

Represents estimated potable water revenue.

Monthly Wastewater Consumption

Represents estimated wastewater revenue.

Monthly Irrigation Consumption

Represents estimated irrigation revenue.

Assessments – Tax Collector

The District will levy a non-ad valorem special assessment on all the assessable property within the District in order to fund all operating and maintenance expenditures during the fiscal year. These assessments are billed on tax bills.

Application Fees

Represents estimated application fees collected for new connections and resident applications.

Miscellaneous Revenue

Represents miscellaneous revenues collected that include late fees, disconnection and reconnection fees, illegal tampering fees, wastewater system clean out fees, etc.

Interest

The District will invest surplus funds with State Board of Administration.

EXPENDITURES:

Administrative:

Supervisors Fees

Chapter 190 of the Florida Statutes allows for each member of the Board of Supervisors to be compensated \$200 per meeting, not to exceed \$4,800 per year to each Supervisor for the time devoted to District business and meetings. The amount is based on 5 supervisors attending 8 meetings during the fiscal year.

FICA Expense

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

Engineering Fees

The District's engineer, Boyd Environmental Engineering, Inc., will be providing general engineering services to the District, e.g. attendance and preparation for board meetings, review of invoices, preparation and review of contract specifications and bid documents, and various projects assigned as directed by the Board of Supervisors and the District Manager.

Bella Collina

Community Development District

WATER & SEWER FUND BUDGET

Attorney

The District's legal counsel, Latham, Luna, Eden & Beaudine, LLP, will be providing general legal services to the District, e.g. attendance and preparation for board meetings, preparation and review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The District has contracted with DiBartolomeo, McBee, Hartley & Barnes, P.A. for this service.

Management Fees

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

Information Technology

The District has contracted with Governmental Management Services-Central Florida, LLC for costs related to District's information systems, which include but are 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.

Postage

The District incurs charges for the mailing of monthly utility billing, notices, annual consumer reports, checks for vendors and other required correspondence.

Printing & Binding

Printing of monthly utility billing, notices, annual consumer reports, disconnection notices, etc.

Other Current Charges

Represents any miscellaneous expenses incurred during the fiscal year such as bank fees, deposit slips, stop payments, etc.

Office Supplies

The District incurs charges for utility billing supplies that need to be purchased during the fiscal year.

Dues, Licenses & Subscriptions

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

Bella Collina

Community Development District

WATER & SEWER FUND BUDGET

Operations & Maintenance:

Field Management

Provide onsite field management of contracts for the District such as landscape and lake maintenance. Services to include onsite inspections to the Pine Island Water Treatment Plant, Pine Island Wastewater Treatment Plant and Hillcrest Water Treatment Plant, meetings with utility system vendors, and receive and respond to property owner phone calls and emails.

Property Insurance

Represents estimated costs for the annual coverage of property insurance. Coverage will be provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Telephone/Internet

Represents estimated costs for internet services to water and wastewater plants. This service is provided by Spectrum.

Account#	Address	Monthly	Annual
Spectrum			
8337 13 055 0827952	17500 Cavallo Drive Water Treatment Plant	\$210	\$2,520
8337 13 055 0811832	17500 Cavallo Drive Waste Water Treatment Facility	\$175	\$2,100
8337 13 055 0811824	15601 Vetta Drive Hill Crest Water Treatment Plant	\$210	\$2,520
Total			\$7,140

Electric

Represents estimated costs for electric services to water and wastewater plants, streetlight on Cavallo Drive and booster pump This service is 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	\$140	\$1,680
9100 8856 0412	15900 Pendio Dr. Well 2	\$685	\$8,220
9100 8856 0446	17500 Cavallo Dr. Water Treatment Plant	\$2,000	\$24,000
9100 8856 0488	17510 Cavallo Dr. Waste Water Treatment Plant	\$2,225	\$26,700
9100 8856 0503	15340 Pendio Dr. Well 1	\$430	\$5,160
9101 9323 7340	17500 Cavallo Dr. Booster Pump	\$245	\$2,940
	Contingency		\$5,100
Total			\$90,000

Bella Collina

Community Development District

WATER & SEWER FUND BUDGET

Trash Removal

Represents estimated costs for trash and rubbish removal of miscellaneous items, dumpster contract services. This service is provided by Waste Management.

Description	Monthly	Annual
Trash Removals	\$583	\$6,996
Contingency		\$504
Total		\$7,500

Landscape Maintenance

The District will maintain the landscaping in areas surrounding the water plant. The District has contracted with Thompson's Nursery for this service.

Description	Monthly	Annual
Landscape Maintenance	\$978	\$11,730
Total		\$11,730

Pond Maintenance

The District will maintain the Wastewater Treatment Plant pond within the District. The District has contracted with Applied Aquatic Management for this service.

Description	Monthly	Annual
Pond Maintenance	\$111	\$1,332
Contingency		\$68
Total		\$1,400

Repairs & Maintenance

Represents estimated costs for any repairs and maintenance to utility areas maintained by the District. Services include meter box replacements, minor leak repairs, whip locations and extensions, meter replacements, etc.

Repairs & Maintenance – Grinder Pumps

Represents estimated costs for any repairs and maintenance to the grinder pumps. Services include response to grinder pump alarms, grinder station clean outs, etc.

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.

Bella Collina

Community Development District

WATER & SEWER FUND BUDGET

Water Plant Services

Represents costs to operate the District's water plants. The District has contracted with General Utilities for this service.

Description	Monthly	Annual
Pine Island Water Plant	\$2,100	\$25,200
Hillcrest Water Plant	\$1,190	\$14,280
Total		\$39,480

Wastewater Plant Services

Represents costs to operate the District's wastewater plant. The District has contracted with General Utilities for this service.

Description	Monthly	Annual
Pine Island Wastewater Plant	\$9,800	\$117,600
Total		\$117,600

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 operation controls login, in field construction support, start up and testing, operations training and system commissioning.

Water & Sewer Field Operations

Services 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 services.

Sludge Disposals

Represents estimated cost of sludge disposal when requirements have been met.

Utility Contractual Services

Represents 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

Represents estimated cost of fuel to be purchased for the District's back up generators.

Wastewater Testing & Analysis

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

Bella Collina
Community Development District
 WATER & SEWER FUND BUDGET

Operating Systems Maintenance

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

Description	Monthly	Annual
Main Lift Station Only - 8 Months	\$800	\$6,400
Main Lift Station & Siena List Station - 4 Months	\$1,495	\$5,980
HillCrest		
Well 1 Maintenance		\$7,500
Well 2 Maintenance		\$7,500
Pine Island		
Well 1 Maintenance		\$7,500
Well 2 Maintenance		\$7,500
Contingency - Various Equipment		\$10,000
Total		\$52,380

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 cost for any lighting supplies and repairs to the water treatment plants, wastewater plants and wells.

Operating Supplies

Represents estimated cost for any purchase of utility operating supplies such as barrel lock for curb stops, curb stops, meter boxes, brass couplers, poly pipe, chlorine gas, etc.

Capital Reserve Transfer

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

Bella Collina

Community Development District

Proposed Budget

FY2027

Capital Reserve - Water & Sewer Fund

	Adopted Budget FY2026	Actual Thru 2/28/26	Projected Next 7 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues:					
Transfer In	\$ 233,563	\$ 233,563	\$ -	\$ 233,563	\$ 152,757
Interest	48,000	31,107	31,500	62,607	48,000
Total Revenues	\$ 281,563	\$ 264,670	\$ 31,500	\$ 296,170	\$ 200,757
Expenditures:					
Contingency	\$ 600	\$ 246	\$ 315	\$ 561	\$ 600
Capital Outlay	499,500	306,618	236,633	543,251	576,600
Total Expenditures	\$ 500,100	\$ 306,863	\$ 236,948	\$ 543,812	\$ 577,200
Excess Revenues (Expenditures)	\$ (218,537)	\$ (42,194)	\$ (205,448)	\$ (247,642)	\$ (376,443)
Fund Balance - Beginning	\$ 1,818,829	\$ 1,943,700	\$ -	\$ 1,943,700	\$ 1,696,058
Fund Balance - Ending	\$ 1,600,292	\$ 1,901,506	\$ (205,448)	\$ 1,696,058	\$ 1,319,615

Bella Collina
Community Development District
Proposed Budget
FY2027
Capital Reserve - Water & Sewer Fund

FY2026 Updated Expenses	
Description	Amount
New Back Panel w/BRX PLC, Panel Replacements, Lift Station Alarms	\$ 61,550
Air Release Valve (ARV) Installation - 7 Sites	52,988
Flushing System	35,000
Lowering Sewer Standpipes - Install Cleanouts	25,000
System Programming & Hardware - Internet	15,000
Qty.12 Blue Discharge Hose & 6 Fire Adapters	6,046
Pine Island Water & Sewer Plant	
Sewer - Additional RAS Pump Replacement	\$ 27,500
Overflow Pipe - Supermater From Digester to Surge Tank	15,000
20HP 3 Phase Motor & Pulleys	5,300
Upgrade Influent Splitter Box	5,000
Sewer - Plant Tank Wall Repairs	137,600
Sub Total	\$ 190,400
Hillcrest Water Plant	
Water - Ground Storage Tank Transducer Replacement	\$ 6,355
Water - Ground Storage Tank Hydro-Ranger Replacement	4,412
Water - Chlorine Booster Pump #2	6,500
Replace Hillcrest Flat Roof	20,000
Water - High Service Pump & Motor Replacement	120,000
Sub Total	\$ 157,267
Total	\$ 543,251

FY2027 Proposed Expenses	
Description	Amount
Air Release Valve (ARV) Installation - 10 Sites	57,512
Hillcrest Water Treatment Plant	
High Service Pump Re-Build (2)	\$ 35,000
Paint Building	15,000
Chlorine Booster Pump & Analyzed Parts	14,000
Sub Total	\$ 64,000
Pine Island Water Treatment Plant	
High Service Pump Re-Build	\$ 35,000
Chlorine Booster Pump & Analyzed Parts	14,000
Ultrasonic Level Detectors (2)	9,000
2" RPZ Replacement	7,000
Sub Total	\$ 65,000
Pine Island Wastewater Treatment Plant	
Tank Wall Repairs for 2 Aeration Tanks	\$ 102,900
Tank Wall Repairs for Clarifier	41,580
Thank Wall Repairs for Surge Tank	72,608
Storage Building - Engineering/Design Fees	10,000
Storage Building - Construction	150,000
Flooring Replacement	10,000
Zero Turn Mower	3,000
Sub Total	\$ 390,088
Total	\$ 576,600