

# **CELEBRATION**

Community Development District

## ***Annual Operating and Debt Service Budget***

**Fiscal Year 2021**

**Adopted Budget:**

**(Adopted at 7/28/20 Meeting)**

**Prepared by:**



# CELEBRATION

## Community Development District

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## **Celebration**

Community Development District

## **Operating Budget**

Fiscal Year 2021

# CELEBRATION

Community Development District

General Fund

## Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2021 Adopted Budget

ACCOUNT DESCRIPTION			ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	ACTUAL	ACTUAL	BUDGET	THRU	JULY -	PROJECTED	BUDGET
	FY 2018	FY 2019	FY 2020	JUNE-2020	SEPT-2020	FY 2020	FY 2021
REVENUES							
Interest - Investments	\$ 54,788	\$ 110,158	\$ 111,586	\$ 61,555	\$ 16,000	\$ 77,555	\$ 60,000
Right-of-Way Fees Electricity	745,473	832,873	742,000	562,317	179,683	742,000	742,000
Right-of-Way Fees Telecom.	36,760	35,335	36,000	24,203	11,797	36,000	36,000
Right-of-Way Fees Gas	2,450	3,066	2,600	1,868	732	2,600	2,600
Hurricane Irma FEMA Refund	-	177,426	-	12,047	-	12,047	-
Interlocal Agreement	30,000	18,800	25,000	9,400	9,400	18,800	30,000
Interest - Tax Collector	907	1,406	1,000	1,154	-	1,154	1,000
Rents or Royalties	-	13,127	-	-	-	-	-
Building Rental Income	19,619	8,070	30,000	4,869	25,131	30,000	30,000
Building Operating Cost Income	14,448	14,448	14,448	10,836	3,612	14,448	14,448
Special Assmnts- Tax Collector	2,640,119	2,644,125	2,836,656	2,831,856	-	2,831,856	2,826,945
Special Assmnts- CDD Collected	30,767	64,383	250,283	-	250,283	250,283	4,800
Special Assmnts- Discounts	(96,360)	(90,846)	(113,466)	(93,141)	-	(93,141)	(113,078)
Settlements	32,137	20,425	-	1,977	-	1,977	-
Other Miscellaneous Revenues	30,208	763	-	3,757	-	3,757	93,600
TOTAL REVENUES	3,541,316	3,853,559	3,936,107	3,432,698	496,638	3,929,336	3,728,315

## EXPENDITURES

### Administration

P/R-Board of Supervisors	12,400	10,200	16,000	6,600	6,000	12,600	16,000
FICA Taxes	949	780	1,224	505	459	964	1,224
ProfServ-Arbitrage Rebate	1,200	1,200	1,200	-	1,200	1,200	1,200
ProfServ-Dissemination Agent	1,000	1,000	2,000	-	2,000	2,000	2,000
ProfServ-Engineering	22,103	18,924	22,000	16,304	10,156	26,460	22,000
ProfServ-Info Technology	-	822	1,229	848	-	848	900
ProfServ-Legal Services	29,188	23,582	37,000	25,469	18,192	43,661	37,000
ProfServ-Mgmt Consulting Serv	91,939	91,939	91,939	68,954	22,985	91,939	91,939
ProfServ-Property Appraiser	1,732	1,430	1,600	1,770	-	1,770	600

# CELEBRATION

Community Development District

General Fund

## Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2021 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET	THRU	JULY -	PROJECTED	BUDGET
	FY 2018	FY 2019	FY 2020	JUNE-2020	SEPT-2020	FY 2020	FY 2021
ProfServ-Special Assessment	27,835	27,835	23,895	23,895	-	23,895	24,612
ProfServ-Trustee	13,184	10,240	14,000	8,888	1,112	10,000	10,000
ProfServ-Web Site Development	199	-	9,500	-	-	-	9,500
ProfServ-Other	-	675	-	-	-	-	-
ProfServ-Answering Service	-	-	-	1,662	554	2,216	2,500
Auditing Services	5,800	5,900	11,000	-	6,000	6,000	6,000
Communication - Telephone	17,840	20,023	17,500	13,579	4,526	18,105	18,600
Postage and Freight	1,635	1,561	1,750	1,004	335	1,339	1,750
Insurance - General Liability	45,061	36,372	38,000	39,934	-	39,934	43,927
Insurance - Workman's Comp	-	285	-	293	-	293	300
Printing and Binding	8,586	8,358	7,000	2,864	955	3,819	4,000
Legal Advertising	2,059	1,420	1,800	1,554	186	1,740	1,800
Misc-Self Insurance Reserves	-	-	-	65,500	-	65,500	-
Misc-Assessmnt Collection Cost	33,791	33,613	56,733	54,774	-	54,774	56,539
Misc-Contingency	2,599	9,864	3,000	2,116	884	3,000	3,000
Office Supplies	1,207	591	1,200	536	179	715	1,000
Annual District Filing Fee	225	175	175	175	-	175	175
<b>Total Administration</b>	<b>320,532</b>	<b>306,789</b>	<b>359,745</b>	<b>337,224</b>	<b>75,722</b>	<b>412,946</b>	<b>356,566</b>
<b>Public Safety</b>							
Contracts-Sheriff	96,933	99,715	103,704	77,270	-	77,270	-
Contract-Sheriff-Discretionary	22,239	4,794	25,000	12,528	12,472	25,000	135,000
<b>Total Public Safety</b>	<b>119,172</b>	<b>104,509</b>	<b>128,704</b>	<b>89,798</b>	<b>12,472</b>	<b>102,270</b>	<b>135,000</b>
<b>Physical Environment</b>							
Contracts-Water Quality /Drainage Fee	12,904	21,062	30,000	9,121	12,879	22,000	22,000
Contracts-Aquatic Control	108,600	118,902	120,962	90,722	30,241	120,963	120,962
Contracts-Pest Control	246,202	246,202	246,202	184,648	61,548	246,196	246,193
R&M-Wetland	3,500	4,795	1,000	-	1,000	1,000	1,000
<b>Total Physical Environment</b>	<b>371,206</b>	<b>390,961</b>	<b>398,164</b>	<b>284,491</b>	<b>92,789</b>	<b>390,159</b>	<b>390,155</b>

# CELEBRATION

Community Development District

General Fund

## Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2021 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL	PROJECTED	TOTAL	ANNUAL BUDGET FY 2021
				THRU JUNE-2020	JULY - SEPT-2020	PROJECTED FY 2020	
<b><u>Flood Control/Stormwater Mgmt</u></b>							
R&M-Canal Bank Restoration	-	-	10,000	-	10,000	-	10,000
R&M-Stormwater System	-	-	33,768	-	33,768	-	33,768
<b><i>Total Flood Control/Stormwater Mgmt</i></b>	<b>-</b>	<b>-</b>	<b>43,768</b>	<b>-</b>	<b>43,768</b>	<b>-</b>	<b>43,768</b>
<b><u>Field</u></b>							
ProfServ-Field Management	583,996	779,185	851,722	638,791	212,930	851,721	916,630
ProfServ-Field Temp Labor	107,140	-	-	-	-	-	-
Contracts-Fountain	-	5,995	6,540	5,014	1,635	6,649	6,540
Contracts-Landscape	138,188	40,999	-	-	-	-	-
Contracts-Mulch	74,800	114,700	96,000	72,000	24,000	96,000	96,000
Contracts-Irrigation	64,768	70,192	72,000	54,000	19,140	73,140	76,560
Contracts-Trees & Trimming	49,776	96,627	92,750	11,035	81,715	92,750	92,750
Contracts-Shrub Maintenance	22,626	168,700	226,800	170,100	58,950	229,050	235,800
Contracts-Pressure Washing	-	-	54,000	40,500	13,500	54,000	54,000
Contracts-Ground Maintenance	622,531	498,064	456,600	342,450	128,115	470,565	512,460
Contracts-Annuaals	9,724	14,081	15,600	11,700	3,900	15,600	15,600
Contracts-Litter Removal	28,519	29,130	-	-	-	-	-
Contracts-Porter	45,032	11,258	45,000	-	-	-	-
Fuel, Gasoline and Oil	-	-	-	7,802	2,601	10,403	11,000
Electricity - General	42,058	37,349	43,000	24,092	8,031	32,123	35,000
Utility - Refuse Removal	6,897	12,081	32,000	12,006	4,002	16,008	15,000
Rentals - General	-	-	-	15,840	633	16,473	3,000
R&M-Boardwalks - General Maintenance	42,043	21,765	15,000	5,931	9,069	15,000	15,000
R&M-Common Area	48,062	89,602	60,000	35,796	24,204	60,000	40,000
R&M-Equipment	-	-	-	-	-	-	6,000
R&M-Fountain	14,783	92,450	10,000	4,188	5,812	10,000	10,000
R&M-Other Landscape	293,133	99,899	80,000	16,974	63,026	80,000	80,000
R&M-Irrigation	33,593	14,634	30,000	36,349	12,116	48,465	27,000

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General Fund

## Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2021 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET	THRU	JULY -	PROJECTED	BUDGET
	FY 2018	FY 2019	FY 2020	JUNE-2020	SEPT-2020	FY 2020	FY 2021
R&M-Roads & Alleyways	-	12,450	-	-	-	-	-
R&M-Sidewalks	37,935	57,782	42,000	43,525	-	43,525	42,000
R&M-Pressure Washing	-	40,500	6,000	2,890	963	3,853	4,500
R&M-Fire Equipment	-	-	-	990	105	1,095	1,000
R&M-Hardscape Cleaning	6,523	3,320	-	-	-	-	-
R&M-Painting	1,529	4,776	10,000	3,623	6,377	10,000	10,000
R&M- Tree Removal	-	20,855	25,000	2,870	22,130	25,000	25,000
Misc-Contingency	6,776	14,811	15,000	6,464	8,536	15,000	15,000
Building Operating Costs	29,711	22,450	31,121	9,849	3,283	13,132	15,000
Cap Outlay - Other	12,022	-	-	-	-	-	-
<b>Total Field</b>	<b>2,322,165</b>	<b>2,373,655</b>	<b>2,316,133</b>	<b>1,574,779</b>	<b>714,773</b>	<b>2,289,552</b>	<b>2,360,840</b>
<b>Road and Street Facilities</b>							
Electricity - Streetlighting	124,162	132,481	135,000	83,452	27,817	111,269	115,000
R&M-Road Cleaning	46,720	31,061	50,400	44,087	14,696	58,783	47,520
R&M-Roads & Alleyways	1,814	120,462	10,000	32,267	-	32,267	13,000
R&M-Signage	7,952	8,015	10,000	9,200	3,067	12,267	12,000
R&M-Streetlights	152,268	76,196	115,000	81,872	27,291	109,163	101,000
Capital Improvements - General	75,200	70,937	-	-	-	-	-
<b>Total Road and Street Facilities</b>	<b>408,116</b>	<b>439,152</b>	<b>320,400</b>	<b>250,878</b>	<b>72,870</b>	<b>323,748</b>	<b>288,520</b>
<b>TOTAL EXPENDITURES</b>	<b>3,541,191</b>	<b>3,615,066</b>	<b>3,566,914</b>	<b>2,537,170</b>	<b>1,012,394</b>	<b>3,518,675</b>	<b>3,574,849</b>
<b>Capital Projects</b>							
Bald Cypress Removal	-	-	-	-	-	-	73,595
Boardwalk	-	-	70,000	10,470	39,530	50,000	-
Boardwalk - Lake Rinehart Improvements	-	-	-	-	-	-	25,000
Caps	-	-	50,000	49,635	-	49,635	-
Aquila Loop Alley	-	-	57,000	-	30,000	30,000	-
Streetlight Repairs	-	-	67,875	-	-	-	50,000
Boardwalk Caps	-	47,239	-	-	-	-	-

**CELEBRATION**

Community Development District

General Fund

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2021 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU JUNE-2020	PROJECTED JULY - SEPT-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
Golden Canna Sidewalk	-	162,150	-	-	-	-	-
Waterside Weir	-	44,700	-	-	-	-	-
Trim 952 Palm Trees	-	-	-	15,708	-	15,708	-
Tree Removal	-	-	-	11,625	-	11,625	-
Catch Basin Repair	-	-	-	46,393	-	46,393	-
Tree Pruning	-	-	-	20,000	-	-	-
<b>Total Capital Projects</b>	<b>-</b>	<b>254,089</b>	<b>244,875</b>	<b>153,831</b>	<b>69,530</b>	<b>203,361</b>	<b>148,595</b>
<b>TOTAL EXPENDITURES &amp; CAPITAL PROJECTS</b>	<b>3,541,191</b>	<b>3,869,155</b>	<b>3,811,789</b>	<b>2,691,001</b>	<b>1,081,924</b>	<b>3,722,036</b>	<b>3,723,444</b>
Excess (deficiency) of revenues							
Over (under) expenditures	125	(15,596)	124,319	741,697	(585,286)	207,300	4,871
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating Transfers-In	597,626	-	-	285,181	-	285,181	-
Contribution to (Use of) Fund Balance	-	-	124,318	-	-	-	4,871
<b>TOTAL OTHER SOURCES (USES)</b>	<b>597,626</b>	<b>-</b>	<b>124,318</b>	<b>285,181</b>	<b>-</b>	<b>-</b>	<b>4,871</b>
Net change in fund balance	125	(15,596)	124,318	1,026,878	(585,286)	207,300	4,871
<b>FUND BALANCE, BEGINNING</b>	<b>4,920,265</b>	<b>5,518,016</b>	<b>5,502,420</b>	<b>5,502,420</b>	<b>-</b>	<b>5,502,420</b>	<b>5,709,720</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 5,518,016</b>	<b>\$ 5,502,420</b>	<b>\$ 5,626,738</b>	<b>\$ 6,529,298</b>	<b>\$ (585,286)</b>	<b>\$ 5,709,720</b>	<b>\$ 5,714,591</b>



**Exhibit "A"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2021	\$ 5,709,720
Net Change in Fund Balance - Fiscal Year 2021	4,871
Reserves - Fiscal Year 2021 Additions	-
<b>Total Funds Available (Estimated) - 9/30/2021</b>	<b>5,714,591</b>

**ALLOCATION OF AVAILABLE FUNDS*****Nonspendable Fund Balance***

Deposits	2,124
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***Assigned Fund Balance***

Operating Reserve - Operating Capital	893,712	(1)
Reserves - Assessment Stabilization (prior years)	750,000	(2)
Reserves - Boardwalk and Trail R&R (prior years)	375,000	(2)
Reserves - Capital Projects (prior years)	1,069,633	(2)
Reserves - Disaster Relief (prior years)	1,000,000	(2)
Reserves - Roads and Alleyways (prior years)	225,000	(2)
Reserves - Self - Insurance (prior years)	150,000	(2)
Reserves - Self - Insurance Expenditures	(65,500)	84,500
Subtotal	4,772,845	

<b>Total Allocation of Available Funds</b>	<b>4,774,969</b>
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# CELEBRATION

Community Development District

General Fund

## Exhibit "A" Allocation of Fund Balances

### AVAILABLE FUNDS

	<u>Amount</u>
Total Unassigned (undesignated) Cash	<u>\$ 939,622</u>

### Notes

- (1) Represents approximately 3 months of operating expenditures
- (2) Prior year reserves.

**Budget Narrative**  
Fiscal Year 2021**REVENUES****Interest-Investments**

The District earns interest on the monthly average collected balance for their operating and investment accounts.

**Right-of-Way Fees**

These are user franchise fees charged to third-party utility providers for their use of District right-of-way areas, including TECO, Smart City, and Duke Energy.

**Interlocal Agreement**

Reimbursement from Enterprise CDD for law enforcement.

**Interest-Tax Collector**

This is for quarterly interest on assessments from the Tax Collector.

**Building Rental Income**

Rental income from Inframark. Includes the prorated lease rent for the next 50 years.

**Building Operating Cost Income**

Cost income from shared expenses with Enterprise CDD.

**Special Assessments-Tax Collector**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the fiscal year.

**Special Assessment–CDD Collected**

The District will collect a Non-Ad Valorem assessment on all the un-platted parcels within the District in support of the overall fiscal year budget. \$4,800 CROA off roll

**Special Assessments-Discounts**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**Other Miscellaneous Revenues**

Sale of District property.

**Budget Narrative**  
Fiscal Year 2021**EXPENDITURES****Administrative****P/R-Board of Supervisors**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the fiscal year is based upon 16 meetings with five board members.

**FICA Taxes**

Payroll taxes on Board of Supervisors compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

**Professional Services-Arbitrage Rebate**

The District is required to annually calculate the arbitrage rebate liability on its Series 2002A, 2013A and 2020 bonds.

**Professional Services-Dissemination Agent**

The District is required as per bond indentures and the Securities and Exchange Commission to annually disseminate District financial information to the Nationally Recognized Municipal Securities Information Repositories (NRSIR).

**Professional Services-Engineering**

The District's engineer provides general engineering services to the District, i.e. attendance and preparation for monthly board meetings when requested, review of invoices, and other specifically requested assignments.

**Professional Services-Info Technology**

The annual renewal for District website.

**Professional Services-Legal Services**

The District's Attorney, Latham, Shuker, Eden & Beaudine, LLP, provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager.

**Professional Services-Management Consulting Services**

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services, LLC. Also included are costs for Information Technology charges to process the District's financial activities, i.e. accounts payable, financial statements, budgets, etc., on a main frame computer owned by Inframark in accordance with the management contract and the charge for rentals. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement with a moderate proposed increase.

**Budget Narrative**  
Fiscal Year 2021**EXPENDITURES (continued)****Professional Services-Property Appraiser**

The Property Appraiser provides the District with a listing of the legal descriptions of each property parcel within the District boundaries, and the names and addresses of the owners of such property. The District reimburses the Property Appraiser for necessary administrative costs incurred to provide this service. The budget for property appraiser costs was based on a unit price per parcel.

**Professional Services-Special Assessment**

The District has contracted with Inframark Infrastructure Management Services, LLC to provide assessment services.

**Professional Services-Trustee Fees**

The District will pay annual trustee fees for the Series 2002A, 2013A and 2020 bonds.

**Professional Services-Web Site Development**

This line item is for costs associated with the District's website, including annual domain name renewal and hosting to be ADA compliant. Future fiscal years will include quarterly auditing (annual cost \$1,600), plus monthly maintenance (annual cost \$1,440).

**Professional Services-Answering Service**

The District has an agreement with Sunshine Communication Services, Inc for telephone answering service (recurring charges), agent work time in minutes (usage charges), and holiday charges (other charges).

**Auditing Service**

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm.

**Communication-Telephone**

Telephone and fax transmission expenditures.

**Postage and Freight**

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

**Insurance-General Liability**

The District currently has a Liability and Errors and Omissions Policy with Brown & Brown. The amount is based on the current policy plus anticipated future activity.

**Budget Narrative**  
Fiscal Year 2021**EXPENDITURES (continued)****Printing and Binding**

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

**Legal Advertising**

The District is required to advertise various notices for monthly Board meetings and other public hearings in the Osceola News Gazette. The amount for fiscal year is based on the prior year budget and anticipated advertising needs for the year.

**Miscellaneous-Assessment Collection Costs**

The District reimburses the Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

**Miscellaneous-Contingency**

This includes monthly bank charges and any other miscellaneous expenses that may be incurred during the year.

**Office Supplies**

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

**Annual District Filing Fee**

The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity.

**Public Safety****Contracts-Sheriff-Discretionary****\$135,000**

An interlocal agreement with the Osceola County Sheriff's Office to provide additional patrolling for the District.

**Budget Narrative**  
Fiscal Year 2021**EXPENDITURES (continued)****Physical Environment****Contracts-Water Quality****\$22,000**

This amount includes the District's share of costs to maintain the Reedy Creek Improvement District's storm water management systems. The District's share is based on the estimated storm water flows from the District into the RCID system as determined by the Drainage Interlocal Agreement between the Districts and RCID. [Total RCID drainage fee is split 20% Enterprise CDD and 80% Celebration CDD.]

**Contracts-Aquatic Control****\$120,962**

Scheduled maintenance consists of monthly inspections and treatment of aquatic weeds and algae within CDD storm water ponds and canals. Herbicide will consist of chemical treatments. Algae control will include hand removal, grass carp, and chemical treatments.

**Contracts-Pest Control****\$246,193**

Scheduled maintenance consists of mosquito spraying along roadways and paths, and mosquito population monitoring in the form of landing rate counts and light traps.

Contract (Clarke)

\$ 246,193

Service	Scheduled Operations
Landing rate counts	1 night / week
Light trap nights	1 night / week
ULV spraying	Seasonally, up to nightly
Larvicide	By acre, when and where needed
Inspections	As needed

**R&M-Wetland****\$1,000**

Maintenance consists of mowing, litter removal, and overgrowth control (trimmed and/or thinned to mimic natural succession).

**Flood Control/ Storm Water Management****R&M-Road Drainage/ Storm Water System****\$10,000**

Drainage Structures Maintenance: Scheduled maintenance of drainage structures (inlets, pipes, manholes, mitered-end sections, headwall, and pond outfall structures) consists of inspection, cleaning and general maintenance. Scheduled maintenance of storm water system consists of inspection, sampling, and testing of the storm water pond water quality for the purposes of compliance with RCID/CDD Interlocal Drainage Agreement.

**Budget Narrative**  
Fiscal Year 2021**EXPENDITURES (continued)****R&M-Vegetation Removal (Alum Injection System)****\$33,768**

Scheduled maintenance of the alum injection system and recirculation system for Lake Reinhard in downtown Celebration as well as select ponds in North Village, consists of maintenance of the alum vault mechanical and electrical components, underground pipelines, instrumentation, meters, the purchase of alum, recalibration of panels, and the repair and replacement of pumps.

**Field****Professional Services–Field Management****\$916,630**

Includes payroll and overhead costs associated with the services being provided under a management consulting contract with Inframark - Infrastructure Management Services. This includes employees utilized in the field and office management of all District assets. Includes litter removal for \$66,000 which was formerly paid to Capital Land Management.

**Contracts-Fountain**

Contract with Churchillsgroup Holdings, Inc for monthly splash pad maintenance.

**\$6,540****Contracts-Mulch**

Contract for installation of premium pine needle mulch twice a year.

**\$96,000****Contracts-Irrigation**

Contract for maintenance of regular inspections, adjustments to controller and irrigation heads, minor system repairs.

**\$76,500****Contracts-Trees & Trimming**

Contract for tree trimming.

**\$92,750****Contracts-Shrub Maintenance**

Contract for of pruning, weeding, fertilizing and pest control of shrubs.

**\$235,800****Contracts-Pressure Washing**

Contract for pressure washing

**\$54,000****Contracts-Ground Maintenance**

Contract for of mowing, edging, blowing, applying pest and disease-control chemicals to sod.

**\$512,460**



## Celebration

Community Development District

General Fund

### Budget Narrative Fiscal Year 2021

#### EXPENDITURES (continued)

<b>Contracts-Annals</b>	<b>\$15,600</b>
Contract for planting annals	
<b>Fuel, Gasoline and Oil</b>	<b>\$11,000</b>
Fuel and gas purchases from Lynch Oil.	
<b>Electricity-General</b>	<b>\$35,000</b>
Electricity for accounts with Progress Energy for lighting of the lakes, fountains, blower vault and pumps, new South Village boardwalk, and entry feature lighting at Celebration Boulevard and World Drive. [Fees are based on historical costs for metered use plus anticipated future activity.]	
<b>Utility-Refuse Removal (Trash)</b>	<b>\$15,000</b>
Celebration demolition services for trash pickup.	
<b>Rentals - General</b>	<b>\$3,000</b>
Mobile Mini, Inc monthly rental.	
<b>R&amp;M-Boardwalks</b>	<b>\$15,000</b>
Unscheduled maintenance consists of replacement of damaged wood, hardware and water seal treatment.	
<b>R&amp;M-Common Area</b>	<b>\$40,000</b>
Supplies purchased for use within the District, doggy pot trash pickup, storage/container rentals, and unscheduled out of scope maintenance costs.	
<b>R&amp;M-Equipment</b>	<b>\$6,000</b>
Unscheduled maintenance of fountain.	
<b>R&amp;M-Fountain</b>	<b>\$10,000</b>
Unscheduled maintenance of fountain.	
<b>R&amp;M-Other Landscape</b>	<b>\$80,000</b>
Unscheduled maintenance of hedges and shrubs consists of replacing damaged areas.	
<b>R&amp;M-Irrigation</b>	<b>\$27,000</b>
Unscheduled maintenance consists of repairs and replacement of system components and purchase of irrigation supplies.	

**Budget Narrative**  
Fiscal Year 2021**EXPENDITURES (continued)**

<b>R&amp;M-Sidewalks</b>	<b>\$42,000</b>
Unscheduled maintenance consists of replacement of concrete sidewalks.	
<b>R&amp;M-Pressure Washing</b>	<b>\$4,500</b>
Unscheduled maintenance consists of repairs and replacement of damaged areas.	
<b>R&amp;M-Fire Equipment</b>	<b>\$1,000</b>
Fire related expenditures for testing, annual inspections and repairs.	
<b>R&amp;M-Painting</b>	<b>\$10,000</b>
Scheduled maintenance consists of painting of sign poles, benches light fixtures, bridges, shade structures, overlooks, and other District facilities.	
<b>R&amp;M Tree Removal</b>	<b>\$25,000</b>
Districts removal of trees	
<b>Misc.-Contingency</b>	<b>\$15,000</b>
This represents any additional unanticipated expenditures, or any other miscellaneous expenditures that are incurred during the year that may not have been provided for in the other budget categories.	
<b>Building Operating Cost</b>	<b>\$15,000</b>
Expenses shared between Celebration CDD and Enterprise CDD for the operations and maintenance of the Celebration CDD administrative facility.	
<b><u>Road and Street Facilities</u></b>	
<b>Electricity-Streetlighting</b>	<b>\$115,000</b>
Electricity for all street lighting, as billed by Duke Energy. [Fees are based on historical costs for metered use plus anticipated future activity.]	
<b>R&amp;M-Road Cleaning</b>	<b>\$47,520</b>
Scheduled sweeping activities of roadways and alleys consist of sweeping, roadway pavement, curb and gutter, and alley areas. It is anticipated that street sweeping will occur twice each month.	

**Budget Narrative**  
Fiscal Year 2021**EXPENDITURES (continued)****R&M-Roads & Alleyways****\$13,000**

Alley Pavement: Unscheduled maintenance consists of minor pavement section and pavement marking repairs. Significant alley repairs more than \$1,000 will be funded through the Capital Projects Fund.

- Guardrail: Scheduled maintenance consists of painting, repair and replacement of guard rails.
- Curb and Gutter: Scheduled maintenance consists of curb and gutter replacement of damaged areas
- Vehicular Bridges: Scheduled maintenance consists of repair and maintenance of stucco surfaces, concrete bridge deck, exterior bridge beams, and other exterior surfaces

**R&M-Signage****\$12,000**

Scheduled maintenance of signage consists of cleaning and general maintenance. Unscheduled maintenance consists of minor repair and replacement, touch-up painting of support posts and brackets, and replacement of vinyl reflective backing and lettering. Scheduled maintenance of warning signals consists of replacing bulbs and general electric repairs for golf cart crossing and speed limit warning signals. Unscheduled maintenance consists of replacing damaged signal heads and poles.

**R&M-Street Lighting (Maintenance)****\$101,000**

Scheduled maintenance of roadway and pedestrian bollard lighting in common areas consists of replacing bulbs, globes, and minor electrical components, and repairing poles. In addition, maintenance consists of repair, replacement and painting of lighting fixtures and poles.

**Capital Projects:****Bald Cypress Removal****\$73,595****Boardwalk – Lake Rinehart Improvements****\$25,000****Streetlight Repairs****\$50,000**

## **Celebration**

Community Development District

## **Debt Service Budgets**

Fiscal Year 2021

# CELEBRATION

Community Development District

Series 2002 A/B Debt Service Fund

## Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2021 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU JUNE-2020	PROJECTED JULY - SEPT-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
<b>REVENUES</b>							
Interest - Investments	\$ 2,453	\$ 3,473	\$ 1,000	\$ 5,346	\$ 10	\$ 5,356	\$ 1,000
Special Assmnts- Tax Collector	1,509,017	1,468,959	1,468,958	1,221,246	-	1,221,246	1,114,996
Special Assmnts- Prepayment	84,937	26,378	-	249,106	-	249,106	-
Special Assmnts- Discounts	(55,077)	(50,470)	(58,758)	(40,167)	-	(40,167)	(44,600)
<b>TOTAL REVENUES</b>	<b>1,541,330</b>	<b>1,448,340</b>	<b>1,411,200</b>	<b>1,435,531</b>	<b>10</b>	<b>1,435,541</b>	<b>1,071,396</b>
<b>EXPENDITURES</b>							
<b>Administrative</b>							
Misc-Assessmnt Collection Cost	19,933	18,674	29,379	23,622	-	23,622	22,300
<b>Total Administrative</b>	<b>19,933</b>	<b>18,674</b>	<b>29,379</b>	<b>23,622</b>	<b>-</b>	<b>23,622</b>	<b>22,300</b>
<b>Debt Service</b>							
Debt Retirement Series A	1,070,000	990,000	1,040,000	1,010,000	-	1,010,000	650,000
Debt Retirement Series B	200,000	190,000	195,000	-	-	-	-
Prepayments Series A	260,000	20,000	-	155,000	-	155,000	-
Prepayments Series B	50,000	-	-	319,553	-	-	-
Interest Expense Series A	236,125	175,000	125,000	124,250	-	124,250	66,750
Interest Expense Series B	33,020	20,020	10,140	5,070	-	5,070	-
<b>Total Debt Service</b>	<b>1,849,145</b>	<b>1,395,020</b>	<b>1,370,140</b>	<b>1,613,873</b>	<b>-</b>	<b>1,294,320</b>	<b>716,750</b>
<b>TOTAL EXPENDITURES</b>	<b>1,869,078</b>	<b>1,413,694</b>	<b>1,399,519</b>	<b>1,637,495</b>	<b>-</b>	<b>1,317,942</b>	<b>739,050</b>

# CELEBRATION

Community Development District

Series 2002 A/B Debt Service Fund

## Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2021 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU JUNE-2020	PROJECTED JULY - SEPT-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
Excess (deficiency) of revenues							
Over (under) expenditures	(327,748)	34,646	11,681	(201,964)	10	117,599	332,347
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating Transfers-Out	-	-	-	(285,181)	-	(285,181)	-
Contribution to (Use of) Fund Balance	-	-	11,681	-	-	-	332,347
<b>TOTAL OTHER SOURCES (USES)</b>	-	-	<b>11,681</b>	<b>(285,181)</b>	-	<b>(285,181)</b>	<b>332,347</b>
Net change in fund balance	(327,748)	34,646	11,681	(487,145)	10	(167,582)	332,347
<b>FUND BALANCE, BEGINNING</b>	950,354	622,606	657,252	657,252	-	657,252	489,670
<b>FUND BALANCE, ENDING</b>	<b>\$ 622,606</b>	<b>\$ 657,252</b>	<b>\$ 668,933</b>	<b>\$ 170,107</b>	<b>\$ 10</b>	<b>\$ 489,670</b>	<b>\$ 822,017</b>

## CELEBRATION

Community Development District

Series 2002 A/B Debt Service Fund

### Amortization Schedule SERIES 2002A

Date	Regular Principal	Principal Prepayments	Interest Rate	Interest Expense	Outstanding Principal	Annual Debt Svc
11/1/2020				\$33,375	\$1,460,000	
5/1/2021	\$650,000	125,000	5.00%	\$33,375	\$685,000	\$716,750
11/1/2021				\$17,125	\$685,000	
5/1/2022	\$685,000		5.00%	\$17,125	\$0	\$719,250
Total	\$1,335,000			\$101,000		\$1,436,000

# CELEBRATION

Community Development District

Series 2013A Debt Service Fund

## Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2021 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU JUNE-2020	PROJECTED JULY - SEPT-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
<b>REVENUES</b>							
Interest - Investments	\$ 6,218	\$ 11,865	\$ 2,000	\$ 4,710	\$ 30	\$ 4,740	\$ 2,000
Special Assmnts- Tax Collector	424,665	424,665	424,665	424,665	-	424,665	424,665
Special Assmnts- Discounts	(15,500)	(14,591)	(17,067)	(13,967)	-	(13,967)	(16,987)
<b>TOTAL REVENUES</b>	<b>415,383</b>	<b>421,939</b>	<b>409,598</b>	<b>415,408</b>	<b>30</b>	<b>415,438</b>	<b>409,678</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	5,610	5,398	8,493	8,214	-	8,214	8,493
<b>Total Administrative</b>	<b>5,610</b>	<b>5,398</b>	<b>8,493</b>	<b>8,214</b>	<b>-</b>	<b>8,214</b>	<b>8,493</b>
<i>Debt Service</i>							
Debt Retirement Series A	190,000	200,000	205,000	205,000	-	205,000	210,000
Prepayment Services A	5,000	-	-	10,000	-	10,000	-
Interest Expense Series A	207,320	201,970	195,720	195,595	-	195,595	188,288
<b>Total</b>	<b>402,320</b>	<b>401,970</b>	<b>400,720</b>	<b>410,595</b>	<b>-</b>	<b>410,595</b>	<b>398,288</b>
<b>TOTAL EXPENDITURES</b>	<b>407,930</b>	<b>407,368</b>	<b>409,213</b>	<b>418,809</b>	<b>-</b>	<b>418,809</b>	<b>406,781</b>



# CELEBRATION

Community Development District

Series 2013A Debt Service Fund

## Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2021 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU JUNE-2020	PROJECTED JULY - SEPT-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
Excess (deficiency) of revenues							
Over (under) expenditures	7,453	14,571	385	(3,401)	30	(3,371)	2,897
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	385	-	-	-	2,897
<b>TOTAL OTHER SOURCES (USES)</b>	-	-	385	-	-	-	2,897
Net change in fund balance	7,453	14,571	385	(3,401)	30	(3,371)	2,897
<b>FUND BALANCE, BEGINNING</b>	558,625	566,078	580,649	580,649	-	580,649	577,278
<b>FUND BALANCE, ENDING</b>	<b>\$ 566,078</b>	<b>\$ 580,649</b>	<b>\$ 581,034</b>	<b>\$ 577,248</b>	<b>\$ 30</b>	<b>\$ 577,278</b>	<b>\$ 580,175</b>

**Amortization Schedule**

Period Ending	Annual Principal	Prepayment	Coupon	Interest	Outstanding Principal Balance	Annual DS Service
11/1/2020				\$94,144	\$3,995,000	
5/1/2021	\$210,000		3.75%	\$94,144	\$3,785,000	\$398,288
11/1/2021				\$90,206	\$3,785,000	
5/1/2022	\$220,000		4.00%	\$90,206	\$3,565,000	\$400,413
11/1/2022				\$85,806	\$3,565,000	
5/1/2023	\$230,000		4.13%	\$85,806	\$3,335,000	\$401,613
11/1/2023				\$81,063	\$3,335,000	
5/1/2024	\$235,000		4.25%	\$81,063	\$3,100,000	\$397,125
11/1/2024				\$76,069	\$3,100,000	
5/1/2025	\$250,000		4.38%	\$76,069	\$2,850,000	\$402,138
11/1/2025				\$70,600	\$2,850,000	
5/1/2026	\$260,000		4.50%	\$70,600	\$2,590,000	\$401,200
11/1/2026				\$64,750	\$2,590,000	
5/1/2027	\$270,000		5.00%	\$64,750	\$2,320,000	\$399,500
11/1/2027				\$58,000	\$2,320,000	
5/1/2028	\$285,000		5.00%	\$58,000	\$2,035,000	\$401,000
11/1/2028				\$50,875	\$2,035,000	
5/1/2029	\$300,000		5.00%	\$50,875	\$1,735,000	\$401,750
11/1/2029				\$43,375	\$1,735,000	
5/1/2030	\$315,000		5.00%	\$43,375	\$1,420,000	\$401,750
11/1/2030				\$35,500	\$1,420,000	
5/1/2031	\$330,000		5.00%	\$35,500	\$1,090,000	\$401,000
11/1/2031				\$27,250	\$1,090,000	
5/1/2032	\$345,000		5.00%	\$27,250	\$745,000	\$399,500
11/1/2032				\$18,625	\$745,000	
5/1/2033	\$365,000		5.00%	\$18,625	\$380,000	\$402,250
11/1/2033				\$9,500	\$380,000	
5/1/2034	\$380,000		5.00%	\$9,500	\$0	\$399,000
<b>Total</b>	<b>\$3,995,000</b>			<b>\$1,611,525</b>		<b>\$5,606,525</b>

**Budget Narrative**

Fiscal Year 2021

**REVENUES****Interest-Investments**

The District earns interest income on their trust accounts with US Bank.

**Special Assessments-Tax Collector**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the debt service expenditures during the Fiscal Year.

**Special Assessment-CDD Collected**

The District will collect a Non-Ad Valorem assessment on all the un-platted parcels within the District in support of the overall fiscal year budget.

**Special Assessments-Discounts**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**EXPENDITURES****Administrative****Miscellaneous-Assessment Collection Cost**

The District reimburses the Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

**Debt Service****Principal Debt Retirement**

The District pays regular principal payments annually in order to pay down/retire the debt.

**Interest Expense**

The District pays interest expense on the debt twice a year.

## **Celebration**

Community Development District

## **Supporting Budget Schedule**

Fiscal Year 2021

# CELEBRATION

## Community Development District

### 2020-2021 Non-Ad Valorem Assessment Summary

Note	Phase	Unit Type	Budget Product	Subdivision Name	Total # of Units	O&M Per Unit/ Sq Ft	2002A Annual DS Per Unit/ Sq Ft	2013A Annual DS Per Unit/ Sq Ft	FY 2021 Total Per Unit / Sq Ft	FY 2020 Total Assessment	Difference	Total O&M
(1)	1	Presbyterian Church		Celebration Village	39,243	\$0.24	\$0.00	\$0.00	\$0.24	\$0.24	\$0.00	\$9,418.32
(1)	1	Church (C-37)		Celebration Village	40,000	\$0.24	\$0.00	\$0.00	\$0.24	\$0.24	\$0.00	\$9,600.00
(1)	1	Lot 379		Celebration Village	109,709	\$0.32	\$0.00	\$0.00	\$0.32	\$0.32	\$0.00	\$35,106.88
(1)	1	Lot 374		Celebration Village	13,824	\$0.32	\$0.00	\$0.00	\$0.32	\$0.32	\$0.00	\$4,423.68
(1)	1	Lot 375		Celebration Village	69,015	\$0.32	\$0.00	\$0.00	\$0.32	\$0.32	\$0.00	\$22,084.80
(1)	1	Dukes Lot 356		Celebration Village	100,925	\$0.32	\$0.00	\$0.00	\$0.32	\$0.32	\$0.00	\$32,296.00
(1)	1	Stetson University		Celebration Village	36,000	\$0.32	\$0.00	\$0.00	\$0.32	\$0.32	\$0.00	\$11,520.00
(1)	1	Clubhouse		Celebration Village	16,500	\$0.32	\$0.00	\$0.00	\$0.32	\$0.32	\$0.00	\$5,280.00
(1)	1	Golf Club		Celebration Village	12,000	\$0.32	\$0.00	\$0.00	\$0.32	\$0.32	\$0.00	\$3,840.00
(1)	1	CROA		Celebration Village	15,000	\$0.32	\$0.00	\$0.00	\$0.32	\$0.32	\$0.00	\$4,800.00
(1)	1	Inn Site		Celebration Village	115	\$221.17	\$0.00	\$0.00	\$221.17	\$221.17	\$0.00	\$25,434.24
(1)	1	Apartments		Celebration Village	232	\$249.00	\$0.00	\$0.00	\$249.00	\$249.00	\$0.00	\$57,768.00
(1)	1	Lexin Residential		Celebration Village	105	\$249.00	\$0.00	\$0.00	\$249.00	\$249.00	\$0.00	\$26,145.00
(1)	1	Sessions Village East		Celebration Village	210	\$249.00	\$0.00	\$0.00	\$249.00	\$249.00	\$0.00	\$52,290.00
(1)	1	Lot 380		Celebration Village	120	\$272.68	\$0.00	\$0.00	\$272.68	\$272.68	\$0.00	\$32,721.60
(1)	1	Garden		W. Village/Lake Evalyn	56	\$326.00	\$0.00	\$0.00	\$326.00	\$326.00	\$0.00	\$18,256.00
(1)	1	Townhome		Celebration Village	76	\$346.00	\$0.00	\$0.00	\$346.00	\$346.00	\$0.00	\$26,296.00
(1)	1	Cottage		Celebration Village	86	\$439.00	\$0.00	\$0.00	\$439.00	\$439.00	\$0.00	\$37,754.00
(1)	1	Cottage		W. Village/Lake Evalyn	34	\$439.00	\$0.00	\$0.00	\$439.00	\$439.00	\$0.00	\$14,926.00
(1)	1	Village		Celebration Village	109	\$687.00	\$0.00	\$0.00	\$687.00	\$687.00	\$0.00	\$74,883.00
(1)	1	Village		W. Village/Lake Evalyn	43	\$687.00	\$0.00	\$0.00	\$687.00	\$687.00	\$0.00	\$29,541.00
(1)	1	Estate		Celebration Village	89	\$924.00	\$0.00	\$0.00	\$924.00	\$924.00	\$0.00	\$82,236.00
(1)	1	Estate		W. Village/Lake Evalyn	18	\$924.00	\$0.00	\$0.00	\$924.00	\$924.00	\$0.00	\$16,632.00
(2)	2	Commercial		North Village	12,858	\$0.32	\$0.00	\$0.00	\$0.32	\$0.32	\$0.00	\$4,114.56
(2)	2	Apartments		North Village	315	\$249.00	\$0.00	\$0.00	\$249.00	\$249.00	\$0.00	\$78,435.00
(2)	2	Garden Home		North Village	95	\$326.00	\$0.00	\$0.00	\$326.00	\$326.00	\$0.00	\$30,970.00
(2)	2	Townhomes		North Village	29	\$346.00	\$0.00	\$0.00	\$346.00	\$346.00	\$0.00	\$10,034.00
(2)	2	Cottage		North Village	102	\$439.00	\$0.00	\$0.00	\$439.00	\$439.00	\$0.00	\$44,778.00
(2)	2	Village		North Village	79	\$687.00	\$0.00	\$0.00	\$687.00	\$687.00	\$0.00	\$54,273.00
(2)	2	Estate		North Village	58	\$924.00	\$0.00	\$0.00	\$924.00	\$924.00	\$0.00	\$53,592.00
(3)	3	Duke-Parcel C5 Lot 1		South Village	102,900	\$0.32	\$0.00	\$0.00	\$0.32	\$0.49	-\$0.17	\$32,928.00
(3)	3	Weeks Off Bldg Lot 357		South Village	160,674	\$0.32	\$0.00	\$0.00	\$0.32	\$0.32	\$0.00	\$51,415.68
(3)	3	Oriole Terrace Apts		South Village	99	\$249.00	\$0.00	\$0.00	\$249.00	\$345.39	-\$96.39	\$24,651.00
(3)	3	Terrace		South Village	110	\$249.00	\$0.00	\$0.00	\$249.00	\$349.40	-\$100.40	\$27,390.00
(3)	3	Pritzker Apartments		South Village	350	\$249.00	\$0.00	\$0.00	\$249.00	\$349.80	-\$100.80	\$87,150.00
(3)	3	Bungalow		South Village	77	\$300.00	\$0.00	\$0.00	\$300.00	\$499.20	-\$199.20	\$23,100.00
(3)	3	Garden Home		South Village	95	\$326.00	\$0.00	\$0.00	\$326.00	\$562.55	-\$236.55	\$30,970.00
(3)	3	Townhomes		South Village	39	\$346.00	\$0.00	\$0.00	\$346.00	\$640.78	-\$294.78	\$13,494.00
(3)	3	Cottage		South Village	121	\$439.00	\$0.00	\$0.00	\$439.00	\$767.11	-\$328.11	\$53,119.00
(3)	3	Village		South Village	104	\$687.00	\$0.00	\$0.00	\$687.00	\$1,210.29	-\$523.29	\$71,448.00
(3)	3	Estate		South Village	18	\$924.00	\$0.00	\$0.00	\$924.00	\$1,927.21	-\$1,003.21	\$16,632.00
(4)	4	Church		East Village	4,545	\$0.32	\$0.44	\$0.00	\$0.76	\$0.76	\$0.00	\$1,454.40
(4)	4	Catholic Church		South Village Comm'l	60,000	\$0.32	\$0.48	\$0.00	\$0.80	\$0.80	\$0.00	\$19,200.00
(4)	4	Retail (C-21)		South Village Comm'l	26,000	\$0.32	\$0.00	\$0.00	\$0.32	\$0.82	-\$0.50	\$8,320.00
(4)	4	Retail (C-1B) Lot 2		South Village Comm'l	40,000	\$0.32	\$0.36	\$0.00	\$0.68	\$0.68	\$0.00	\$12,800.00
(4)	4	Retail (C-3A)		South Village Comm'l	12,000	\$0.32	\$0.00	\$0.00	\$0.32	\$0.32	\$0.00	\$3,840.00
(4)	4	Office (C-3B)		South Village Comm'l	90,000	\$0.32	\$0.44	\$0.00	\$0.76	\$0.76	\$0.00	\$28,800.00

# CELEBRATION

## Community Development District

### 2020-2021 Non-Ad Valorem Assessment Summary

Note	Phase	Unit Type	Budget Product	Subdivision Name	Total # of Units	O&M Per Unit/ Sq Ft	2002A Annual DS Per Unit/ Sq Ft	2013A Annual DS Per Unit/ Sq Ft	FY 2021 Total Per Unit / Sq Ft	FY 2020 Total Assessment	Difference	Total O&M
(4)	4	Office (C-4A)		South Village Comm'l	80,000	\$0.32	\$0.44	\$0.00	\$0.76	\$0.76	\$0.00	\$25,600.00
(4)	4	Class A Office (C-4B)		South Village Comm'l	50,000	\$0.32	\$0.50	\$0.00	\$0.82	\$0.82	\$0.00	\$16,000.00
(4)	4	Office (Parcel 7/8)		South Village Comm'l	241,670	\$0.32	\$0.00	\$0.00	\$0.32	\$0.32	\$0.00	\$77,334.40
(4)	4	Terrace Apartments		East Village	70	\$249.00	\$230.00	\$0.00	\$479.00	\$479.00	\$0.00	\$17,430.00
(4)	4	Multifamily		South Village	432	\$249.00	\$251.00	\$0.00	\$500.00	\$500.00	\$0.00	\$107,568.00
(4)	4	Hotel (C-21)		South Village Comm'l	425	\$249.00	\$0.00	\$0.00	\$249.00	\$249.00	\$0.00	\$105,825.00
(4)	4	Apartments (C-21)		South Village Comm'l	350	\$249.00	\$250.00	\$0.00	\$499.00	\$499.00	\$0.00	\$87,150.00
(4)	4	Multi Family Units Lot 3		South Village Comm'l	306	\$249.00	\$0.00	\$0.00	\$249.00	\$249.00	\$0.00	\$76,194.00
(4)	4	MF Parcel C-2		South Village Comm'l	416	\$249.00	\$250.00	\$0.00	\$499.00	\$499.00	\$0.00	\$103,584.00
(4)	4	Multifamily (Parcel 6)		South Village Comm'l	225	\$249.00	\$251.00	\$0.00	\$500.00	\$500.00	\$0.00	\$56,025.00
(4)	4	Cottage/Bungalow		Roseville Corner	99	\$300.00	\$516.00	\$0.00	\$816.00	\$816.00	\$0.00	\$29,700.00
(4)	4	Bungalow		East Village	198	\$300.00	\$516.00	\$0.00	\$816.00	\$816.00	\$0.00	\$59,400.00
(4)	4	Garden Home		East Village	104	\$326.00	\$613.00	\$0.00	\$939.00	\$939.00	\$0.00	\$33,904.00
(4)	4	Garden Home		East Village 2	25	\$326.00	\$613.00	\$0.00	\$939.00	\$939.00	\$0.00	\$8,150.00
(4)	4	Townhomes		East Village	52	\$346.00	\$763.00	\$0.00	\$1,109.00	\$1,109.00	\$0.00	\$17,992.00
(4)	4	Cottage		East Village	100	\$439.00	\$850.00	\$0.00	\$1,289.00	\$1,289.00	\$0.00	\$43,900.00
(4)	4	Cottage		East Village 2	21	\$439.00	\$850.00	\$0.00	\$1,289.00	\$1,289.00	\$0.00	\$9,219.00
(4)	4	Village		East Village	81	\$687.00	\$1,355.00	\$0.00	\$2,042.00	\$2,042.00	\$0.00	\$55,647.00
(4)	4	Village		East Village 2	22	\$687.00	\$1,355.00	\$0.00	\$2,042.00	\$2,042.00	\$0.00	\$15,114.00
(4)	4	Estate		East Village	23	\$924.00	\$2,598.00	\$0.00	\$3,522.00	\$3,522.00	\$0.00	\$21,252.00
(4)	4	Estate		East Village 2	9	\$924.00	\$2,598.00	\$0.00	\$3,522.00	\$3,522.00	\$0.00	\$8,316.00
(5)	5	Hotel		Island Village	425	\$42.33	\$0.00	\$0.00	\$42.33	\$42.33	\$0.00	\$17,990.25
(5)	5	Restaurant		Island Village	340	\$42.33	\$0.00	\$0.00	\$42.33	\$42.33	\$0.00	\$14,392.20
(5)	5	Single Homes		Island Village	150	\$157.08	\$0.00	\$0.00	\$157.08	\$157.08	\$0.00	\$23,562.00
(5)	5	Terrace Apartments		Artisan Park-Area 5	302	\$249.00	\$0.00	\$418.17	\$667.17	\$667.17	\$0.00	\$75,198.00
(5)	5	Bungalow		Artisan Park-Area 5	130	\$300.00	\$0.00	\$871.56	\$1,171.56	\$1,171.56	\$0.00	\$39,000.00
(5)	5	Townhomes		Artisan Park-Area 5	47	\$346.00	\$0.00	\$682.28	\$1,028.28	\$1,028.28	\$0.00	\$16,262.00
(5)	5	Cottage		Artisan Park-Area 5	93	\$439.00	\$0.00	\$968.40	\$1,407.40	\$1,407.40	\$0.00	\$40,827.00
(5)	5	Village		Artisan Park-Area 5	44	\$687.00	\$0.00	\$1,452.60	\$2,139.60	\$2,139.60	\$0.00	\$30,228.00
		Apartments	Apartment	Island Village	300	\$249.00	\$0.00	\$0.00	\$249.00	\$249.00	\$0.00	\$74,700.00
		Townhouse	Townhouse	Island Village	88	\$346.00	\$0.00	\$0.00	\$346.00	\$346.00	\$0.00	\$30,448.00
		Motorcourt	Bungalow	Island Village	16	\$300.00	\$0.00	\$0.00	\$300.00	\$300.00	\$0.00	\$4,800.00
		SF 40	Bungalow	Island Village	99	\$300.00	\$0.00	\$0.00	\$300.00	\$300.00	\$0.00	\$29,700.00
		SF 55	Cottage	Island Village	50	\$439.00	\$0.00	\$0.00	\$439.00	\$439.00	\$0.00	\$21,950.00
		SF 70	Village	Island Village	26	\$687.00	\$0.00	\$0.00	\$687.00	\$687.00	\$0.00	\$17,862.00
		Commercial	Commercial	Island Village	10,500	\$0.32	\$0.00	\$0.00	\$0.32	\$0.32	\$0.00	\$3,360.00
												\$2,831,745.01