

CELEBRATION

Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2023

Adopted Budget:

(Adopted at 8/16/22 Meeting)

Prepared by:



CELEBRATION

Community Development District

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Community Development District

Operating Budget

Fiscal Year 2023

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Community Development District

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ADOPTED		ACTUAL	PROJECTED	TOTAL	ANNUAL
	ACTUAL	BUDGET	THRU	AUG -	PROJECTED	BUDGET
	FY 2021	FY 2022	JULY-2022	SEPT-2022	FY 2022	FY 2023
REVENUES						
Interest - Investments	\$ 21,559	\$ 18,045	\$ 11,344	\$ 2,269	\$ 13,613	\$ 162,000
Right-of-Way Fees Electricity	867,447	875,000	642,279	128,456	770,735	950,000
Right-of-Way Fees Telecom.	32,178	31,759	27,092	5,418	32,510	31,759
Right-of-Way Fees Gas	1,588	1,282	1,450	290	1,740	1,282
Interlocal Agreement	17,594	-	-	-	-	-
Interlocal Agreement/Enterprise (Security)	-	20,000	-	20,000	20,000	20,000
Interlocal Agreement/Enterprise (Field)	-	20,000		20,000	20,000	20,000
Interest - Tax Collector	16	1,000	-	-	-	10
Building Rental Income	19,619	30,000	5,410	14,209	19,619	19,619
Building Operating Cost Income	14,448	14,448	12,040	2,408	14,448	14,448
Special Assmnts- Tax Collector	2,826,945	2,847,891	2,847,891	-	2,847,891	3,311,044
Special Assmnts- CDD Collected	9,600	-	4,800	-	4,800	5,581
Special Assmnts- Discounts	(96,535)	(113,916)	(102,671)	-	(102,671)	(132,442)
Settlements	12,327	-	360	-	360	-
Other Miscellaneous Revenues	44,875	96,800	11,880	-	11,880	350,000
TOTAL REVENUES	3,771,661	3,842,309	3,461,875	193,050	3,654,925	4,753,301

EXPENDITURES

Administration

P/R-Board of Supervisors	10,600	16,000	9,200	2,000	11,200	10,200
FICA Taxes	811	1,224	704	153	857	780
ProfServ-Arbitrage Rebate	-	1,200	-	1,200	1,200	1,200
ProfServ-Dissemination Agent	2,000	2,000	-	2,000	2,000	2,000

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ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	BUDGET FY 2022	THRU JULY-2022	AUG - SEPT-2022	PROJECTED FY 2022	BUDGET FY 2023
ProfServ-Engineering	17,464	24,000	17,553	8,777	26,330	24,000
ProfServ-Info Technology	1,848	1,000	-	-	-	-
ProfServ-Legal Services	47,620	40,000	35,560	4,440	40,000	40,000
ProfServ-Mgmt Consulting Serv	91,939	94,697	78,914	15,783	94,697	96,591
ProfServ-Property Appraiser	1,368	1,400	721	-	721	1,400
ProfServ-Special Assessment	24,612	24,612	24,612	-	24,612	24,612
ProfServ-Trustee	6,849	10,000	5,477	1,372	6,849	10,000
ProfServ-Web Site Development	-	9,500	3,064	6,436	9,500	2,000
ProfServ-Answering Service	3,917	2,700	1,793	359	2,152	2,700
ProfServ-Reserve Study	8,600	20,000	8,600	1,720	10,320	-
ProfServ-Incorporation Study	4,600	40,000	10,950	-	10,950	-
ProfServ-Incorporation Study Legal	-	20,000	-	-	-	30,000
Auditing Services	5,000	5,000	5,000	-	5,000	5,000
Communication - Telephone	15,446	18,600	7,818	1,564	9,382	11,000
Postage and Freight	518	1,750	445	89	534	700
Insurance - General Liability	46,059	50,000	44,372	-	44,372	55,000
Insurance - Workman's Comp	301	300	266	-	266	300
Printing and Binding	4,215	3,000	2,629	526	3,155	3,800
Legal Advertising	4,553	1,800	995	805	1,800	1,800
Misc-Non Ad Valorem Taxes	721	750	-	-	-	750
Misc-Assessmnt Collection Cost	35,902	56,958	54,083	-	54,083	66,221
Misc-Contingency	2,196	3,000	7,691	-	7,691	3,000
Office Supplies	116	1,000	388	78	466	500
Annual District Filing Fee	175	175	175	-	175	175
Total Administration	337,430	450,666	321,010	47,300	368,310	393,729

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General Fund

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ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	BUDGET FY 2022	THRU JULY-2022	AUG - SEPT-2022	PROJECTED FY 2022	BUDGET FY 2023
<u>Public Safety</u>						
Contracts-Sheriff-Discretionary	89,721	-	-	-	-	-
Security Service - Sheriff	-	100,000	54,997	36,033	91,030	170,000
<i>Total Public Safety</i>	89,721	100,000	54,997	36,033	91,030	170,000
<u>Physical Environment</u>						
Contracts-Water Quality	-	22,000	16,355	5,645	22,000	22,000
Contracts-Aquatic Control	108,053	130,000	92,672	18,534	111,206	130,000
Contracts-Pest Control	246,193	295,431	205,161	41,032	246,193	249,029
R&M-Wetland	675	1,000	-	1,000	1,000	1,000
<i>Total Physical Environment</i>	354,921	448,431	314,188	60,566	380,399	402,029
<u>Flood Control/Stormwater Mgmt</u>						
R&M-Canal Bank Restoration	-	10,000	-	10,000	10,000	10,000
R&M-Stormwater System	-	33,768	8,037	25,731	33,768	33,768
<i>Total Flood Control/Stormwater Mgmt</i>	-	43,768	8,037	35,731	43,768	43,768
<u>Field</u>						
ProfServ-Field Management	940,646	1,046,938	907,605	183,084	1,090,689	1,120,473
Contracts-Fountain	5,923	7,200	6,576	1,262	7,838	8,500
Contracts-Mulch	96,000	106,260	85,130	17,710	102,840	105,638
Contracts-Irrigation	72,000	73,200	60,600	12,200	72,800	96,696
Contracts-Trees & Trimming	103,956	92,750	76,684	16,066	92,750	147,760
Contracts-Shrub Maintenance	226,800	229,800	193,872	39,424	233,296	262,930
Contracts-Pressure Washing	54,000	54,000	30,780	9,000	39,780	-
Contracts-General Site/ Trash and Debris	-	-	-	-	-	51,000

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General Fund

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ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	BUDGET FY 2022	THRU JULY-2022	AUG - SEPT-2022	PROJECTED FY 2022	BUDGET FY 2023
Contracts-Ground Maintenance	456,600	485,880	418,660	86,420	505,080	-
Contracts-Ground/Turf/Tree Maintenance	-	-	-	-	-	648,646
Contracts-Annuaals	15,600	11,650	13,000	2,600	15,600	16,380
Fuel, Gasoline and Oil	11,620	19,000	8,999	1,800	10,799	19,000
Electricity - General	28,445	35,000	22,462	4,492	26,954	35,000
Utility - Refuse Removal	16,482	17,000	13,187	2,637	15,824	17,000
Rentals - General	2,812	3,000	2,516	442	2,958	2,651
R&M-Boardwalks	4,439	15,000	11,731	3,269	15,000	25,000
R&M-Common Area	50,667	40,000	89,192	-	89,192	60,000
R&M-Equipment	2,126	6,000	7,625	1,525	9,150	20,000
R&M-Fountain	17,260	10,000	11,305	2,261	13,566	10,000
R&M-Other Landscape	73,477	80,000	96,439	19,288	115,727	115,000
R&M-Irrigation	59,231	30,000	37,253	7,451	44,704	65,000
R&M-Roads & Alleyways	-	15,000	-	-	-	18,000
R&M-Sidewalks	32,503	45,000	16,187	28,813	45,000	200,000
R&M-Pressure Washing	6,894	4,500	3,593	719	4,312	-
R&M-Fire Equipment	1,340	1,100	84	-	84	1,100
R&M-Painting	1,884	10,000	714	9,286	10,000	10,000
R&M-Tree Removal	24,309	30,000	8,306	21,694	30,000	-
R&M-Tree Removal/Replacement	-	-	-	-	-	60,000
R&M-Aeration	-	-	-	-	-	25,000
Misc-Contingency	20,500	15,000	43,891	-	43,891	15,000
Building Operating Costs	13,645	15,000	14,059	2,812	16,871	15,000
Total Field	2,339,159	2,498,278	2,180,450	474,254	2,654,704	3,170,774

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Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	THRU JULY-2022	AUG - SEPT-2022	PROJECTED FY 2022	BUDGET FY 2023
<u>Road and Street Facilities</u>						
Electricity - Streetlighting	121,262	125,000	122,341	24,468	146,809	140,000
R&M-Road Cleaning	55,904	66,000	64,710	12,942	77,652	78,000
R&M-Roads & Alleyways	17,607	13,000	11,032	1,968	13,000	-
R&M-Signage	6,098	7,000	11,192	2,238	13,430	-
R&M-Signage/Radar Sign Maintenance	-	-	-	-	-	10,000
R&M-Streetlights	76,695	90,000	60,908	12,182	73,090	120,000
<i>Total Road and Street Facilities</i>	277,566	301,000	270,183	53,798	323,981	348,000
TOTAL EXPENDITURES						
	3,398,797	3,842,143	3,148,865	707,682	3,862,192	4,528,301
<u>Capital Projects</u>						
Aeration System - Fountain	-	-	21,247	-	21,247	-
Artisan Columns	-	15,000	-	-	-	-
Bald Cypress Removal	76,500	-	-	-	-	-
Croton Pear Trees	-	27,500	-	-	-	-
Fencing	-	-	-	-	-	30,000
None Budgeted Purchases	385,928	-	-	-	-	-
Pavers	-	-	-	-	-	10,000
Shade Structure Roofs (3)	-	-	-	-	-	65,000
Streetlight Painting	-	50,000	-	-	-	20,000
<i>Total Capital Projects</i>	462,428	92,500	21,247	-	21,247	125,000

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Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JULY-2022	PROJECTED AUG - SEPT-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
Non-Operating						
Reserves-Annual Contribution	-	-	-	-	-	100,000
Total Non-Operating	-	-	-	-	-	100,000
TOTAL FOR O&M	2,783,801	2,990,477	2,502,675	576,196	3,078,871	3,716,571
			-			
TOTAL EXPENDITURES & CAPITAL PROJECTS	3,861,225	3,934,643	3,170,112	707,682	3,883,439	4,753,301
Excess (deficiency) of revenues						
Over (under) expenditures	(89,564)	(92,333)	291,763	(514,632)	(228,514)	(0)
OTHER FINANCING SOURCES (USES)						
Interfund Transfer - In	-	-	58,560	-	58,560	-
Proceeds from Land Sales	-	-	190,400	-	190,400	-
Contribution to (Use of) Fund Balance	-	(92,334)	-	-	-	(0)
TOTAL OTHER SOURCES (USES)	-	(92,334)	248,960	-	-	(0)
Net change in fund balance	(89,564)	(92,334)	540,723	(514,632)	(228,514)	(0)
FUND BALANCE, BEGINNING	6,316,807	6,227,243	6,227,243	-	6,227,243	5,998,729
FUND BALANCE, ENDING	\$ 6,227,243	\$ 6,134,909	\$ 6,767,966	\$ (514,632)	\$ 5,998,729	\$ 5,998,729

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2023	\$ 5,998,729
Net Change in Fund Balance - Fiscal Year 2023	(0)
Reserves - Fiscal Year 2023 Additions	100,000
Total Funds Available (Estimated) - 9/30/2023	6,098,729

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

Deposits	2,884
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Assigned Fund Balance

Operating Reserve - Operating Capital	1,157,075 (1)
Reserves - Assessment Stabilization (prior years)	400,000 (2)
Reserves - Boardwalk and Trail R&R (prior years)	375,000 (2)
Reserves - Capital Projects (prior years)	1,019,998 (2)
Reserves - Disaster Relief (prior years)	1,000,000 (2)
Reserves - Roads and Alleyways (prior years)	225,000 (2)
Reserves - Self Insurance (prior years)	84,500 (2)
Reserves - Annual Contribution	100,000

Subtotal 4,361,573

Total Allocation of Available Funds	4,364,457
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Total Unassigned (undesignated) Cash	<u>\$ 1,734,272</u>
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Notes

(1) Represents approximately 3 months of operating expenditures

(2) Prior year reserves.

Budget Narrative
Fiscal Year 2023**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 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/Enterprise (Security)

Reimbursement from Enterprise CDD for law enforcement.

Interlocal Agreement/Enterprise (Field)

Reimbursement from Enterprise CDD for Project & Field Services Managers' payrolls.

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. Also, rent from capital landscaping.

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 to pay for the operating expenditures during the fiscal year.

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

Reduce Assessments.

Budget Narrative
Fiscal Year 2023**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 sixteen 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-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 2023**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

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).

Professional Services-Incorporation Study Legal

This is the legal part of the incorporation study.

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.

Budget Narrative
Fiscal Year 2023**EXPENDITURES (continued)****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.

Insurance-Workman's Comp

The District currently has workers compensation coverage with Florida Municipal Insurance Trust.

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-Non-Ad Valorem Taxes

Bruce Vickers, Osceola County Tax Collector non-ad valorem assessments on Fire Rescue Industrial square feet at a varied rate of .0753 and Fire Rescue Vacant Land at a varied rate of .2165.

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.

Budget Narrative

Fiscal Year 2023

EXPENDITURES (continued)**Public Safety****Security Service – Sheriff****\$170,000**

Osceola County Sheriff's Office provides additional patrolling for the District.

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**\$130,000**

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**\$249,029**

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

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).

Budget Narrative
Fiscal Year 2023**EXPENDITURES (continued)****Flood Control/ Storm Water Management****R&M-Canal Bank Restoration****\$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.

R&M-Stormwater 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****\$1,120,473**

Includes payroll and overhead costs associated with the services 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.

\$8,500**Contracts-Mulch**

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

\$105,638**Contracts-Irrigation**

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

\$96,696**Contracts-Trees & Trimming**

Contract for tree trimming.

\$147,760**Contracts-Shrub Maintenance**

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

\$262,930

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Community Development District

General Fund

Budget Narrative Fiscal Year 2023

EXPENDITURES (continued)

Contracts-Ground Site/Trash and Debris	\$51,000
Contract for ground maintenance including trash and debris removal.	
Contracts-Ground/Turf/Tree Maintenance	\$648,646
Contract for ground turf and tree maintenance.	
Contracts-Annuals	\$16,380
Contract for planting annuals	
Fuel, Gasoline and Oil	\$19,000
Fuel and gas purchases from Lynch Oil.	
Electricity-General	\$35,000
Electricity for accounts with Duke Energy for 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.]	
Utility-Refuse Removal (Trash)	\$17,000
Celebration demolition services for trash pickup.	
Rentals - General	\$2,651
Mobile Mini, Inc monthly rental.	
R&M-Boardwalks	\$25,000
Unscheduled maintenance consists of replacement of damaged wood, hardware, and water seal treatment.	
R&M-Common Area	\$60,000
Supplies purchased for use within the District, doggy pot trash pickup, storage/container rentals, and unscheduled out of scope maintenance costs.	
R&M-Equipment	\$20,000
Unscheduled maintenance of fountain.	
R&M-Fountain	\$10,000
Unscheduled maintenance of fountain.	

Budget Narrative
Fiscal Year 2023**EXPENDITURES (continued)**

R&M-Other Landscape	\$115,000
Unscheduled maintenance of hedges and shrubs consists of replacing damaged areas.	
R&M-Irrigation	\$65,000
Unscheduled maintenance consists of repairs and replacement of system components and purchase of irrigation supplies.	
R&M-Roads & Alleyways	\$18,000
Unscheduled maintenance consists of repairs and replacement of alleyways of the District.	
R&M-Sidewalks	\$200,000
Consists of concrete to replace sidewalks.	
R&M-Fire Equipment	\$1,100
Fire related expenditures for testing, annual inspections, and repairs.	
R&M-Painting	\$10,000
Scheduled maintenance consists of painting of sign poles, benches, light fixtures, bridges, shade structures, overlooks, and other District facilities.	
R&M-Tree Removal/Replacement	\$60,000
Districts removal of trees.	
R&M-Aeration	\$25,000
Soil, thatch, and grass treatment of District lawn surface.	
Misc.-Contingency	\$15,000
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.	
Building Operating Cost	\$15,000
Expenses shared between Celebration CDD and Enterprise CDD for the operations and maintenance of the Celebration CDD administrative facility.	

Budget Narrative
Fiscal Year 2023**EXPENDITURES (continued)****Road and Street Facilities****Electricity-Streetlighting****\$140,000**

Electricity for all street lighting, as billed by Duke Energy. [Fees are based on historical costs for metered use plus anticipated future activity.]

R&M-Road Cleaning**\$78,000**

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.

R&M-Signage/Radar Sign Maintenance**\$10,000**

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 Lights (Maintenance)**\$120,000**

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**Fencing****\$30,000****Pavers****\$10,000****Shade Structure Roofs (3)****\$65,000****Streetlight Painting****\$20,000**

Celebration

Community Development District

Debt Service Budgets

Fiscal Year 2023

CELEBRATION

Community Development District

Series 2013A Debt Service Fund

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JULY-2022	PROJECTED AUG - SEPT-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
REVENUES						
Interest - Investments	\$ 37	\$ 40	\$ 475	\$ 95	\$ 570	\$ 40
Special Assmnts- Tax Collector	424,665	424,665	424,665	-	424,665	424,665
Special Assmnts- Discounts	(14,502)	(16,986)	(15,308)	-	(15,308)	(16,987)
TOTAL REVENUES	410,200	407,719	409,832	95	409,927	407,796
EXPENDITURES						
Administrative						
Misc-Assessmnt Collection Cost	5,393	8,493	8,064	-	8,064	8,493
Total Administrative	5,393	8,493	8,064	-	8,064	8,493
Debt Service						
Debt Retirement Series A	210,000	220,000	215,000	-	215,000	225,000
Prepayment Series A	10,000	-	10,000	-	10,000	-
Interest Expense Series A	188,184	180,206	179,888	-	179,888	170,963
Total	408,184	400,206	404,888	-	404,888	395,963
TOTAL EXPENDITURES	413,577	408,699	412,952	-	412,952	404,456

CELEBRATION

Community Development District

Series 2013A Debt Service Fund

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JULY-2022	PROJECTED AUG - SEPT-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
Excess (deficiency) of revenues						
Over (under) expenditures	(3,377)	(980)	(3,120)	95	(3,025)	3,340
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	(980)	-	-	-	3,340
TOTAL OTHER SOURCES (USES)	-	(980)	-	-	-	3,340
Net change in fund balance	(3,377)	(980)	(3,120)	95	(3,025)	3,340
FUND BALANCE, BEGINNING	580,065	576,688	576,688	-	576,688	573,663
FUND BALANCE, ENDING	\$ 576,688	\$ 575,708	\$ 573,568	\$ 95	\$ 573,663	\$ 577,003

Amortization Schedule

Period Ending	Annual Principal	Coupon	Interest	Outstanding Principal Balance	Annual DS Service
11/1/2022			\$85,481	\$3,550,000	
5/1/2023	\$225,000	4.13%	\$85,481	\$3,325,000	\$395,963
11/1/2023			\$80,841	\$3,325,000	
5/1/2024	\$235,000	4.25%	\$80,841	\$3,090,000	\$396,681
11/1/2024			\$75,847	\$3,090,000	
5/1/2025	\$245,000	4.38%	\$75,847	\$2,845,000	\$396,694
11/1/2025			\$70,488	\$2,845,000	
5/1/2026	\$255,000	4.50%	\$70,488	\$2,590,000	\$395,975
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
Total	\$3,550,000		\$1,241,063		\$4,791,063

CELEBRATION

Community Development District

Series 2021 Debt Service Fund

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JULY-2022	PROJECTED AUG - SEPT-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
REVENUES						
Interest - Investments	\$ -	\$ -	\$ 15	\$ -	\$ 15	\$ -
Special Assmnts- Tax Collector	-	-	440,598	0	440,598	440,598
Special Assmnts- Discounts	-	-	(16,138)	-	(16,138)	(17,624)
TOTAL REVENUES	-	-	424,475	0	424,475	422,974
EXPENDITURES						
<i>Administrative</i>						
Misc-Assessmnt Collection Cost	-	-	8,489	-	8,489	8,812
<i>Total Administrative</i>	-	-	8,489	-	8,489	8,812
<i>Debt Service</i>						
Debt Retirement Series	-	-	160,000	-	160,000	165,000
Interest Expense Series	-	-	173,282	-	173,282	251,019
<i>Total</i>	-	-	333,282	-	333,282	416,019
TOTAL EXPENDITURES	-	-	341,771	-	341,771	424,831

CELEBRATION

Community Development District

Series 2021 Debt Service Fund

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JULY-2022	PROJECTED AUG - SEPT-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
Excess (deficiency) of revenues						
Over (under) expenditures	-	-	82,704	0	82,704	(1,856)
OTHER FINANCING SOURCES (USES)						
Interfund Transfer - In	-	-	1	-	1	-
Proceeds of Refunding Bonds	253,054	-	-	-	-	-
Operating Transfers-Out	-	-	(9)	-	(9)	-
Contribution to (Use of) Fund Balance	-	-	-	-	-	(1,856)
TOTAL OTHER SOURCES (USES)	253,054	-	(8)	-	(8)	(1,856)
Net change in fund balance	253,054	-	82,696	0	82,696	(1,856)
FUND BALANCE, BEGINNING	(253,054)	-	253,054	-	253,054	335,750
FUND BALANCE, ENDING	\$ -	\$ -	\$ 335,750	\$ 0	\$ 335,750	\$ 333,894

**Celebration Community Development District
Amortization Schedule
Special Assessment Revenue Refunding bond**

Period Ending	Outstanding Principal Balance	Annual Principal	Coupon	Interest	Debt Service	Annual DS Service
11/01/22	7,385,000			125,509	125,509	412,819
05/01/23	7,220,000	165,000	2.250%	125,509	290,509	
11/01/23	7,220,000			123,653	123,653	414,163
05/01/24	7,055,000	165,000	2.250%	123,653	288,653	
11/01/24	7,055,000			121,797	121,797	410,450
05/01/25	6,885,000	170,000	2.250%	121,797	291,797	
11/01/25	6,885,000			119,884	119,884	411,681
05/01/26	6,710,000	175,000	2.250%	119,884	294,884	
11/01/26	6,710,000			117,916	117,916	412,800
05/01/27	6,530,000	180,000	2.750%	117,916	297,916	
11/01/27	6,530,000			115,441	115,441	413,356
05/01/28	6,345,000	185,000	2.750%	115,441	300,441	
11/01/28	6,345,000			112,897	112,897	413,338
05/01/29	6,155,000	190,000	2.750%	112,897	302,897	
11/01/29	6,155,000			110,284	110,284	413,181
05/01/30	5,960,000	195,000	2.750%	110,284	305,284	
11/01/30	5,960,000			107,603	107,603	412,888
05/01/31	5,760,000	200,000	2.750%	107,603	307,603	
11/01/31	5,760,000			104,853	104,853	412,456
05/01/32	5,555,000	205,000	3.125%	104,853	309,853	
11/01/32	5,555,000			101,650	101,650	411,503
05/01/33	5,345,000	210,000	3.125%	101,650	311,650	
11/01/33	5,345,000			98,369	98,369	410,019
05/01/34	5,125,000	220,000	3.125%	98,369	318,369	
11/01/34	5,125,000			94,931	94,931	413,300
05/01/35	4,900,000	225,000	3.125%	94,931	319,931	
11/01/35	4,900,000			91,416	91,416	411,347
05/01/36	4,670,000	230,000	3.125%	91,416	321,416	
11/01/36	4,670,000			87,822	87,822	409,238
05/01/37	4,430,000	240,000	3.125%	87,822	327,822	
11/01/37	4,430,000			84,072	84,072	411,894
05/01/38	4,185,000	245,000	3.125%	84,072	329,072	
11/01/38	4,185,000			80,244	80,244	409,316
05/01/39	3,930,000	255,000	3.125%	80,244	335,244	
11/01/39	3,930,000			76,259	76,259	411,503
05/01/40	3,665,000	265,000	3.125%	76,259	341,259	
11/01/40	3,665,000			72,119	72,119	413,378
05/01/41	3,395,000	270,000	3.125%	72,119	342,119	
11/01/41	3,395,000			67,900	67,900	410,019
05/01/42	3,115,000	280,000	4.000%	67,900	347,900	
11/01/42	3,115,000			62,300	62,300	410,200
05/01/43	2,820,000	295,000	4.000%	62,300	357,300	

Amortization Schedule
Special Assessment Revenue Refunding bond

Period Ending	Outstanding Principal Balance	Annual Principal	Coupon	Interest	Debt Service	Annual DS Service
11/01/43	2,820,000			56,400	56,400	413,700
05/01/44	2,515,000	305,000	4.000%	56,400	361,400	
11/01/44	2,515,000			50,300	50,300	411,700
05/01/45	2,200,000	315,000	4.000%	50,300	365,300	
11/01/45	2,200,000			44,000	44,000	409,300
05/01/46	1,870,000	330,000	4.000%	44,000	374,000	
11/01/46	1,870,000			37,400	37,400	411,400
05/01/47	1,525,000	345,000	4.000%	37,400	382,400	
11/01/47	1,525,000			30,500	30,500	412,900
05/01/48	1,165,000	360,000	4.000%	30,500	390,500	
11/01/48	1,165,000			23,300	23,300	413,800
05/01/49	795,000	370,000	4.000%	23,300	393,300	
11/01/49	795,000			15,900	15,900	409,200
05/01/50	405,000	390,000	4.000%	15,900	405,900	
11/01/50	405,000			8,100	8,100	414,000
05/01/51		405,000	4.000%	8,100	413,100	
		7,545,000		4,858,920	12,403,920	12,403,920

Budget Narrative
Fiscal Year 2023

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 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 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 2023

CELEBRATION

Community Development District

2022-2023 Non-Ad Valorem Assessment Summary

Note	Phase	Unit Type	Budget Product	Subdivision Name	Total # of Units	O&M Per Unit/ Sq Ft	2013A Annual DS Per Unit/ Sq Ft	2021 Annual DS Per Unit/ Sq Ft	FY 2023 Total Per Unit / Sq Ft	FY 2022 Total Assessment	Difference	Total O&M
(1)	1	Presbyterian Church		Celebration Village	39,243	\$0.28	\$0.00	\$0.00	\$0.28	\$0.24	\$0.04	\$10,950.02
(1)	1	Church (C-37)		Celebration Village	40,000	\$0.28	\$0.00	\$0.00	\$0.28	\$0.24	\$0.04	\$11,161.25
(1)	1	Lot 379		Celebration Village	109,709	\$0.37	\$0.00	\$0.00	\$0.37	\$0.32	\$0.05	\$40,816.31
(1)	1	Lot 374		Celebration Village	13,824	\$0.37	\$0.00	\$0.00	\$0.37	\$0.32	\$0.05	\$5,143.10
(1)	1	Lot 375		Celebration Village	69,015	\$0.37	\$0.00	\$0.00	\$0.37	\$0.32	\$0.05	\$25,676.45
(1)	1	Dukes Lot 356		Celebration Village	100,925	\$0.37	\$0.00	\$0.00	\$0.37	\$0.32	\$0.05	\$37,548.30
(1)	1	Stetson University		Celebration Village	36,000	\$0.37	\$0.00	\$0.00	\$0.37	\$0.32	\$0.05	\$13,393.50
(1)	1	Clubhouse		Celebration Village	16,500	\$0.37	\$0.00	\$0.00	\$0.37	\$0.32	\$0.05	\$6,138.69
(1)	1	Golf Club		Celebration Village	12,000	\$0.37	\$0.00	\$0.00	\$0.37	\$0.32	\$0.05	\$4,464.50
(1)	1	CROA		Celebration Village	15,000	\$0.37	\$0.00	\$0.00	\$0.37	\$0.32	\$0.05	\$5,580.62
(1)	1	Inn Site		Celebration Village	115	\$257.14	\$0.00	\$0.00	\$257.14	\$221.17	\$35.97	\$29,570.61
(1)	1	Apartments		Celebration Village	232	\$289.49	\$0.00	\$0.00	\$289.49	\$249.00	\$40.49	\$67,162.81
(1)	1	Lexin Residential		Celebration Village	105	\$289.49	\$0.00	\$0.00	\$289.49	\$249.00	\$40.49	\$30,396.96
(1)	1	Sessions Village East		Celebration Village	210	\$289.49	\$0.00	\$0.00	\$289.49	\$249.00	\$40.49	\$60,793.92
(1)	1	Lot 380		Celebration Village	120	\$317.03	\$0.00	\$0.00	\$317.03	\$272.68	\$44.35	\$38,043.11
(1)	1	Garden		W. Village/Lake Evalyn	56	\$379.02	\$0.00	\$0.00	\$379.02	\$326.00	\$53.02	\$21,224.97
(1)	1	Townhome		Celebration Village	76	\$402.27	\$0.00	\$0.00	\$402.27	\$346.00	\$56.27	\$30,572.52
(1)	1	Cottage		Celebration Village	86	\$510.39	\$0.00	\$0.00	\$510.39	\$439.00	\$71.39	\$43,893.93
(1)	1	Cottage		W. Village/Lake Evalyn	34	\$510.39	\$0.00	\$0.00	\$510.39	\$439.00	\$71.39	\$17,353.41
(1)	1	Village		Celebration Village	109	\$798.73	\$0.00	\$0.00	\$798.73	\$687.00	\$111.73	\$87,061.22
(1)	1	Village		W. Village/Lake Evalyn	43	\$798.73	\$0.00	\$0.00	\$798.73	\$687.00	\$111.73	\$34,345.25
(1)	1	Estate		Celebration Village	89	\$1,074.27	\$0.00	\$0.00	\$1,074.27	\$924.00	\$150.27	\$95,610.04
(1)	1	Estate		W. Village/Lake Evalyn	18	\$1,074.27	\$0.00	\$0.00	\$1,074.27	\$924.00	\$150.27	\$19,336.86
(2)	2	Commercial		North Village	12,858	\$0.37	\$0.00	\$0.00	\$0.37	\$0.32	\$0.05	\$4,783.71
(2)	2	Apartments		North Village	315	\$289.49	\$0.00	\$0.00	\$289.49	\$249.00	\$40.49	\$91,190.88
(2)	2	Garden Home		North Village	95	\$379.02	\$0.00	\$0.00	\$379.02	\$326.00	\$53.02	\$36,006.65
(2)	2	Townhomes		North Village	29	\$402.27	\$0.00	\$0.00	\$402.27	\$346.00	\$56.27	\$11,665.83
(2)	2	Cottage		North Village	102	\$510.39	\$0.00	\$0.00	\$510.39	\$439.00	\$71.39	\$52,060.24
(2)	2	Village		North Village	79	\$798.73	\$0.00	\$0.00	\$798.73	\$687.00	\$111.73	\$63,099.42
(2)	2	Estate		North Village	58	\$1,074.27	\$0.00	\$0.00	\$1,074.27	\$924.00	\$150.27	\$62,307.67
(3)	3	Duke-Parcel C5 Lot 1		South Village	102,900	\$0.37	\$0.00	\$0.00	\$0.37	\$0.32	\$0.05	\$38,283.08
(3)	3	Weeks Off Bldg Lot 357		South Village	160,674	\$0.37	\$0.00	\$0.00	\$0.37	\$0.32	\$0.05	\$59,777.41
(3)	3	Oriole Terrace Apts		South Village	99	\$289.49	\$0.00	\$0.00	\$289.49	\$249.00	\$40.49	\$28,659.99
(3)	3	Terrace		South Village	110	\$289.49	\$0.00	\$0.00	\$289.49	\$249.00	\$40.49	\$31,844.43
(3)	3	Pritzker Apartments		South Village	350	\$289.49	\$0.00	\$0.00	\$289.49	\$249.00	\$40.49	\$101,323.20
(3)	3	Bungalow		South Village	77	\$348.79	\$0.00	\$0.00	\$348.79	\$300.00	\$48.79	\$26,856.75
(3)	3	Garden Home		South Village	95	\$379.02	\$0.00	\$0.00	\$379.02	\$326.00	\$53.02	\$36,006.65
(3)	3	Townhomes		South Village	39	\$402.27	\$0.00	\$0.00	\$402.27	\$346.00	\$56.27	\$15,688.53
(3)	3	Cottage		South Village	121	\$510.39	\$0.00	\$0.00	\$510.39	\$439.00	\$71.39	\$61,757.74
(3)	3	Village		South Village	104	\$798.73	\$0.00	\$0.00	\$798.73	\$687.00	\$111.73	\$83,067.59
(3)	3	Estate		South Village	18	\$1,074.27	\$0.00	\$0.00	\$1,074.27	\$924.00	\$150.27	\$19,336.86
(4)	4	Church		East Village	4,545	\$0.37	\$0.00	\$0.00	\$0.37	\$0.41	-\$0.04	\$1,690.93
(4)	4	Catholic Church		South Village Comm'l	60,000	\$0.37	\$0.00	\$0.00	\$0.37	\$0.42	-\$0.05	\$22,322.50
(4)	4	Retail (C-21)		South Village Comm'l	26,000	\$0.37	\$0.00	\$0.00	\$0.37	\$0.32	\$0.05	\$9,673.08
(4)	4	Retail (C-1B) Lot 2		South Village Comm'l	40,000	\$0.37	\$0.00	\$0.00	\$0.37	\$0.39	-\$0.02	\$14,881.66
(4)	4	Retail (C-3A)		South Village Comm'l	12,000	\$0.37	\$0.00	\$0.00	\$0.37	\$0.32	\$0.05	\$4,464.50
(4)	4	Office (C-3B)		South Village Comm'l	90,000	\$0.37	\$0.00	\$0.00	\$0.37	\$0.41	-\$0.04	\$33,483.74

CELEBRATION

Community Development District

2022-2023 Non-Ad Valorem Assessment Summary

Note	Phase	Unit Type	Budget Product	Subdivision Name	Total # of Units	O&M Per Unit/ Sq Ft	2013A Annual DS Per Unit/ Sq Ft	2021 Annual DS Per Unit/ Sq Ft	FY 2023 Total Per Unit / Sq Ft	FY 2022 Total Assessment	Difference	Total O&M
(4)	4	Office (C-4A)		South Village Comm'l	80,000	\$0.37	\$0.00	\$0.00	\$0.37	\$0.41	-\$0.04	\$29,763.33
(4)	4	Class A Office (C-4B)		South Village Comm'l	50,000	\$0.37	\$0.00	\$0.00	\$0.37	\$0.42	-\$0.05	\$18,602.08
(4)	4	Office (Parcel 7/8)		South Village Comm'l	241,670	\$0.37	\$0.00	\$0.00	\$0.37	\$0.32	\$0.05	\$89,911.29
(4)	4	Terrace Apartments		East Village	70	\$289.49	\$0.00	\$0.00	\$289.49	\$295.83	-\$6.33	\$20,264.64
(4)	4	Multifamily		South Village	432	\$289.49	\$0.00	\$0.00	\$289.49	\$300.10	-\$10.61	\$125,061.78
(4)	4	Hotel (C-21)		South Village Comm'l	425	\$289.49	\$0.00	\$0.00	\$289.49	\$249.00	\$40.49	\$123,035.32
(4)	4	Apartments (C-21)		South Village Comm'l	350	\$289.49	\$0.00	\$0.00	\$289.49	\$299.90	-\$10.40	\$101,323.20
(4)	4	Multi Family Units Lot 3		South Village Comm'l	306	\$289.49	\$0.00	\$0.00	\$289.49	\$249.00	\$40.49	\$88,585.43
(4)	4	MF Parcel C-2		South Village Comm'l	416	\$289.49	\$0.00	\$0.00	\$289.49	\$299.90	-\$10.40	\$120,429.86
(4)	4	Multifamily (Parcel 6)		South Village Comm'l	225	\$289.49	\$0.00	\$0.00	\$289.49	\$300.10	-\$10.61	\$65,136.34
(4)	4	Cottage/Bungalow		Roseville Corner	99	\$348.79	\$0.00	\$0.00	\$348.79	\$405.05	-\$56.26	\$34,530.11
(4)	4	Bungalow		East Village	198	\$348.79	\$0.00	\$0.00	\$348.79	\$405.05	-\$56.26	\$69,060.22
(4)	4	Garden Home		East Village	104	\$379.02	\$0.00	\$0.00	\$379.02	\$450.80	-\$71.78	\$39,417.81
(4)	4	Garden Home		East Village 2	25	\$379.02	\$0.00	\$0.00	\$379.02	\$450.80	-\$71.78	\$9,475.43
(4)	4	Townhomes		East Village	52	\$402.27	\$0.00	\$0.00	\$402.27	\$501.34	-\$99.07	\$20,918.04
(4)	4	Cottage		East Village	100	\$510.39	\$0.00	\$0.00	\$510.39	\$612.05	-\$101.66	\$51,039.46
(4)	4	Cottage		East Village 2	21	\$510.39	\$0.00	\$0.00	\$510.39	\$612.05	-\$101.66	\$10,718.29
(4)	4	Village		East Village	81	\$798.73	\$0.00	\$0.00	\$798.73	\$962.86	-\$164.14	\$64,696.87
(4)	4	Village		East Village 2	22	\$798.73	\$0.00	\$0.00	\$798.73	\$962.86	-\$164.14	\$17,571.99
(4)	4	Estate		East Village	23	\$1,074.27	\$0.00	\$0.00	\$1,074.27	\$1,452.92	-\$378.65	\$24,708.21
(4)	4	Estate		East Village 2	9	\$1,074.27	\$0.00	\$0.00	\$1,074.27	\$1,452.92	-\$378.65	\$9,668.43
(5)	5	Hotel		Island Village	425	\$49.21	\$0.00	\$0.00	\$49.21	\$42.33	\$6.88	\$20,916.00
(5)	5	Restaurant		Island Village	340	\$49.21	\$0.00	\$0.00	\$49.21	\$42.33	\$6.88	\$16,732.80
(5)	5	Single Homes		Island Village	150	\$182.63	\$0.00	\$0.00	\$182.63	\$157.08	\$25.55	\$27,393.89
(5)	5	Terrace Apartments		Artisan Park-Area 5	302	\$289.49	\$418.17	\$0.00	\$707.67	\$667.17	\$40.49	\$87,427.45
(5)	5	Bungalow		Artisan Park-Area 5	130	\$348.79	\$871.56	\$0.00	\$1,220.35	\$1,171.56	\$48.79	\$45,342.57
(5)	5	Townhomes		Artisan Park-Area 5	47	\$402.27	\$682.28	\$0.00	\$1,084.55	\$1,028.28	\$56.27	\$18,906.69
(5)	5	Cottage		Artisan Park-Area 5	93	\$510.39	\$968.40	\$0.00	\$1,478.79	\$1,407.40	\$71.39	\$47,466.69
(5)	5	Village		Artisan Park-Area 5	44	\$798.73	\$1,452.60	\$0.00	\$2,251.32	\$2,139.60	\$111.73	\$35,143.98
		Apartments	Apartment	Island Village Phase I	300	\$289.49	\$0.00	\$0.00	\$289.49	\$249.00	\$40.49	\$86,848.46
		Townhouse	Townhouse	Island Village Phase I	70	\$402.27	\$0.00	\$953.71	\$1,355.98	\$1,299.71	\$56.27	\$28,158.90
		Motorcourt	Bungalow	Island Village Phase I	-	\$348.79	\$0.00	\$0.00	\$348.79	\$300.00	\$48.79	\$0.00
		SF 40	Bungalow	Island Village Phase I	90	\$348.79	\$0.00	\$1,399.57	\$1,748.36	\$1,699.57	\$48.79	\$31,391.01
		SF 55	Cottage	Island Village Phase I	43	\$510.39	\$0.00	\$1,660.49	\$2,170.88	\$2,099.49	\$71.39	\$21,946.97
		SF 70	Village	Island Village Phase I	35	\$798.73	\$0.00	\$1,862.43	\$2,661.15	\$2,549.43	\$111.73	\$27,955.44
		Commercial	Commercial	Island Village Phase I	10,470	\$0.37	\$0.00	\$0.00	\$0.37	\$0.32	\$0.05	\$3,895.28
		Townhouse	Townhouse	Island Village Phase 2	37	\$402.27	\$0.00	\$953.71	\$1,355.98	\$1,299.71	\$56.27	\$14,883.99
		SF 40	Bungalow	Island Village Phase 2	30	\$348.79	\$0.00	\$1,399.57	\$1,748.36	\$1,699.57	\$48.79	\$10,463.67
		SF 55	Cottage	Island Village Phase 2	16	\$510.39	\$0.00	\$1,660.49	\$2,170.88	\$2,099.49	\$71.39	\$8,166.31
		SF 70	Village	Island Village Phase 2	4	\$798.73	\$0.00	\$1,862.43	\$2,661.15	\$2,549.43	\$111.73	\$3,194.91
												\$3,316,624.54