

Harbor Bay
Community Development District



**Approved Budget
Fiscal Year 2026
August 21, 2025**



Harbor Bay
Community Development District

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Harbor Bay
Community Development District
General Fund

	Adopted Budget FY 2025	Actuals Thru 7/31/25	Projected Next 2 Months	Total Projected 9/30/25	Approved Budget FY 2026
Revenues					
Special Assessments	\$ 4,307,805	\$ 4,318,048	\$ -	\$ 4,318,048	\$ 4,957,825
Interest Income	\$ 82,000	\$ 66,300	\$ 13,260	\$ 79,560	\$ 82,000
HOA Lease Income	\$ -	\$ -	\$ -	\$ -	\$ 600
Miscellaneous Income	\$ 15,000	\$ 27,831	\$ 1,500	\$ 29,331	\$ 15,000
Carry Forward Surplus	\$ -	\$ 196,608	\$ -	\$ 196,608	\$ -
Total Revenues	\$ 4,404,805	\$ 4,608,787	\$ 14,760	\$ 4,623,547	\$ 5,055,425
<u>Administrative</u>					
Supervisor Fees	\$ 13,000	\$ 10,600	\$ 2,000	\$ 12,600	\$ 12,000
District Management	\$ 121,900	\$ 101,583	\$ 20,317	\$ 121,900	\$ 129,214
District Engineer	\$ 115,000	\$ 41,263	\$ 8,253	\$ 49,515	\$ 55,000
District Engineer-Special	\$ -	\$ 44,063	\$ 8,813	\$ 52,875	\$ 66,583
Disclosure Report	\$ 5,300	\$ 4,917	\$ 883	\$ 5,800	\$ 5,600
Trustee Fees	\$ 7,100	\$ 5,837	\$ 1,167	\$ 7,004	\$ 7,100
Financial & Revenue Collection	\$ 9,143	\$ 7,619	\$ 1,524	\$ 9,143	\$ 9,692
Accounting Services	\$ 54,855	\$ 45,713	\$ 9,143	\$ 54,855	\$ 58,146
Auditing Services	\$ 4,800	\$ 4,700	\$ -	\$ 4,700	\$ 5,200
Arbitrage Rebate Calculation	\$ 650	\$ -	\$ 650	\$ 650	\$ 650
Miscellaneous Mailings	\$ 700	\$ 2,910	\$ 582	\$ 3,491	\$ 1,500
Public Officials Liability Insurance	\$ 6,224	\$ 5,263	\$ 1,053	\$ 6,315	\$ 20,261
Legal Advertising	\$ 7,000	\$ 6,500	\$ 1,300	\$ 7,800	\$ 1,800
Dues, Licenses & Fees	\$ 175	\$ 175	\$ -	\$ 175	\$ 4,500
Miscellaneous Fees	\$ 1,000	\$ 1,925	\$ 385	\$ 2,309	\$ -
Property Taxes	\$ 4,500	\$ 3,799	\$ -	\$ 3,799	\$ 4,500
Website Hosting, Maintenance, & Backup	\$ 8,930	\$ 7,447	\$ 1,483	\$ 8,930	\$ 10,752
District Counsel	\$ 140,000	\$ 130,384	\$ 26,077	\$ 156,461	\$ 130,000
District Counsel-Special Counsel	\$ 7,000	\$ 14,279	\$ 2,856	\$ 17,134	\$ 25,000
Administrative Subtotal	\$ 507,277	\$ 438,974	\$ 86,484	\$ 525,457	\$ 547,498
<u>Field Operations</u>					
Security Services					
Security Operations (Remote Security)	\$ 202,386	\$ 174,302	\$ 34,860	\$ 209,163	\$ 222,000
Utility Services					
Street Lights	\$ 150,000	\$ 124,915	\$ 24,983	\$ 149,898	\$ 200,000
Utility- Recreation Facilities	\$ 115,000	\$ 78,689	\$ 15,738	\$ 94,427	\$ 100,000
Utility- Guardhouse & Gate Electric	\$ 4,000	\$ 2,770	\$ 554	\$ 3,324	\$ 6,500
Utility- Irrigation	\$ 21,000	\$ 19,450	\$ 3,890	\$ 23,340	\$ 26,000
Utility- Gas Services	\$ 4,000	\$ 5,683	\$ 1,137	\$ 6,820	\$ 6,500
Garbage- Recreation Facility	\$ 11,500	\$ 12,056	\$ 2,411	\$ 14,467	\$ 17,400
Water/Sewer- Amenities	\$ 35,000	\$ 18,987	\$ 3,797	\$ 22,784	\$ 45,000
Water/Sewer- Irrigation	\$ 17,500	\$ 14,751	\$ 2,950	\$ 17,701	\$ 35,000
Stormwater Control					
Aquatic Maintenance	\$ 35,940	\$ 16,588	\$ 3,318	\$ 19,906	\$ 70,460
Fountain Maintenance & Repairs	\$ 2,500	\$ 45,587	\$ 2,500	\$ 48,087	\$ 25,000

Harbor Bay
Community Development District
General Fund

	Adopted Budget FY 2025	Actuals Thru 7/31/25	Projected Next 2 Months	Total Projected 9/30/25	Approved Budget FY 2026
<i>Field Operations Continued</i>					
Other Physical Environment					
General Liability & Property Insurance	\$ 165,000	\$ 155,932	\$ 31,186	\$ 187,118	\$ 199,948
Flood Insurance	\$ 7,230	\$ 3,257	\$ 651	\$ 3,909	\$ 8,315
Miscellaneous Maintenance	\$ 25,000	\$ 27,000	\$ 5,400	\$ 32,400	\$ -
Landscape Maintenance-(Turf Grass)	\$ 273,600	\$ 228,000	\$ 45,600	\$ 273,600	\$ 283,220
Landscape Maintenance-LT Kim	\$ 469,000	\$ 390,833	\$ 78,167	\$ 469,000	\$ 469,000
Landscape Annals-LT Kim	\$ 25,000	\$ 44,833	\$ 4,167	\$ 49,000	\$ 24,000
Landscape Plant Installation-LT Kim	\$ 50,000	\$ 34,025	\$ 6,805	\$ 40,830	\$ 150,000
Landscape Mulch-LT Kim	\$ 82,500	\$ 41,250	\$ 41,250	\$ 82,500	\$ 141,000
Landscape Maintenance-Contingency	\$ 100,250	\$ 15,097	\$ -	\$ 15,097	\$ 100,000
Landscape Irrigation-LT Kim	\$ 60,000	\$ 50,000	\$ 10,000	\$ 60,000	\$ 60,000
Landscape - Park Square Parcels	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Irrigation Repairs & Maintenance	\$ 35,000	\$ 41,485	\$ 8,297	\$ 49,782	\$ -
Water Management Monitoring & Reporting-LT Kim	\$ 6,000	\$ 5,000	\$ 1,000	\$ 6,000	\$ 6,000
Landscape Replacement- Plants, Shrubs, Trees	\$ 50,000	\$ 11,450	\$ 2,290	\$ 13,740	\$ -
Road & Street Facilities					
Street/Parking Lot Sweeping	\$ 15,000	\$ 6,990	\$ 1,398	\$ 8,388	\$ 15,000
Maintenance (Asphalt & Gate)	\$ 15,000	\$ 24,794	\$ 4,959	\$ 29,753	\$ 19,500
Field Operations Subtotal	\$ 1,977,406	\$ 1,593,724	\$ 337,308	\$ 1,931,032	\$ 2,429,843
<i>Parks & Recreation</i>					
Onsite Staffing/Employment	\$ 350,033	\$ 316,961	\$ 63,392	\$ 380,353	\$ 417,035
Maintenance Repairs and Supplies	\$ 5,000	\$ 11,631	\$ 2,326	\$ 13,957	\$ 40,000
Repairs and Maintenance	\$ 25,000	\$ 31,922	\$ 6,384	\$ 38,307	\$ -
Janitorial Services	\$ 84,554	\$ 90,825	\$ 18,165	\$ 108,990	\$ 89,627
Service Truck Repairs & Maintenance (GEM)	\$ 1,000	\$ 1,753	\$ 351	\$ 2,104	\$ 3,500
Computer Support/Maintenance		\$ 3,718	\$ 744	\$ 4,462	
Pest Control	\$ 14,000	\$ 8,592	\$ 1,718	\$ 10,310	\$ 5,210
Rentals and Leases	\$ -	\$ 800	\$ 160	\$ 960	\$ -
Cleaning Supplies	\$ -	\$ 29,555	\$ 5,911	\$ 35,466	\$ -
Pool Operations & Maintenance	\$ 60,000	\$ 70,175	\$ 14,035	\$ 84,210	\$ 84,174
Pool Amenity Lifeguards	\$ 85,877	\$ 31,852	\$ 6,370	\$ 38,223	\$ -
Facility A/C & Heating Maintenance & Repair	\$ 7,350	\$ 12,114	\$ 2,423	\$ 14,537	\$ 5,000
Laundry, Towels, Linens	\$ -	\$ 6,037	\$ 1,207	\$ 7,244	\$ -
Sign Maintenance & Repair	\$ 3,090	\$ 5,102	\$ 1,020	\$ 6,123	\$ 7,500
Printing Supplies	\$ 4,120	\$ 2,036	\$ 407	\$ 2,443	\$ 1,500
Office Supplies	\$ 2,000	\$ 6,983	\$ 1,397	\$ 8,379	\$ -
Playground Repairs	\$ 10,000	\$ 488	\$ -	\$ 488	\$ 10,000
Telephone/Internet- Gate, Boat Lift & Club	\$ 38,940	\$ 34,465	\$ 6,893	\$ 41,358	\$ 40,000
Boat Lift Sling Repairs & Maintenance	\$ 13,000	\$ 12,012	\$ 2,402	\$ 14,414	\$ 40,000
Holiday Decorations	\$ 20,000	\$ 19,119	\$ -	\$ 19,119	\$ 12,000
Tennis Court Maintenance & Supplies	\$ 4,600	\$ 9,071	\$ 1,814	\$ 10,886	\$ 9,734
Tennis Court Maintenance Personnel	\$ 57,730	\$ 30,421	\$ 6,084	\$ 36,505	\$ 33,996
Refrigeration Equipment Maintenance & Repair	\$ -	\$ 3,406	\$ 681	\$ 4,088	\$ -
Basketball Court Maintenance & Supplies	\$ 2,500	\$ 8,914	\$ 1,783	\$ 10,697	\$ 6,000
Fitness Equipment Maintenance & Repair	\$ -	\$ 10,245	\$ 2,049	\$ 12,294	\$ 7,500
Elevator Maintenance	\$ 3,156	\$ 5,616	\$ 1,123	\$ 6,739	\$ 3,616
Dog Waste Station Supplies	\$ 9,800	\$ 25,122	\$ 5,024	\$ 30,147	\$ -
Parks & Recreation Subtotal	\$ 801,750	\$ 788,936	\$ 153,866	\$ 942,802	\$ 816,393

Harbor Bay
Community Development District
General Fund

	Adopted Budget FY 2025	Actuals Thru 7/31/25	Projected Next 2 Months	Total Projected 9/30/25	Approved Budget FY 2026
<u><i>Admiral Point Operations</i></u>					
Pool Operation & Maintenance	\$ 8,500	\$ 2,445	\$ 489	\$ 2,934	\$ -
Electric- Amenity Facilities	\$ 25,000	\$ 16,153	\$ 3,231	\$ 19,384	\$ 21,600
Water/Sewer- Amenity Facility	\$ 5,000	\$ 5,128	\$ 1,026	\$ 6,154	\$ 5,500
Clubhouse Pest Control	\$ 840	\$ -	\$ -	\$ -	\$ -
Dues, License, & Subscriptions	\$ 2,130	\$ 1,305	\$ 261	\$ 1,566	\$ -
Furniture, Fixtures, & Equipment	\$ 1,000	\$ 4,495	\$ 899	\$ 5,394	\$ -
Total Admiral Point Operations	\$ 42,470	\$ 29,527	\$ 5,905	\$ 35,432	\$ 27,100
<u><i>Contingency & Capital Projects</i></u>					
Miscellaneous Contingency	\$ 100,000	\$ 19,500	\$ -	\$ 19,500	\$ 100,000
Contingency & Capital Projects Subtotal	\$ 100,000	\$ 19,500	\$ -	\$ 19,500	\$ 100,000
Total Expenditures	\$ 3,428,903	\$ 2,870,660	\$ 583,563	\$ 3,454,223	\$ 3,920,834
Operating Income	\$ 975,902	\$ 1,738,127	\$ (568,803)	\$ 1,169,324	\$ 1,134,591
<u><i>Other Sources/(Uses)</i></u>					
Contributions-Park Square	\$ -	\$ 309,480	\$ -	\$ 309,480	\$ -
Landscape - Park Square Parcels	\$ -	\$ (309,480)	\$ -	\$ (309,480)	\$ -
Interfund Transfer Out - Capital Reserve	\$ (755,600)	\$ (755,600)	\$ -	\$ (755,600)	\$ (593,680)
Interfund Transfer In - Debt Service	\$ 92,963	\$ -	\$ -	\$ -	\$ -
Interfund Transfer In - Evergreen	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfer Out - Emergency Relief	\$ -	\$ -	\$ -	\$ -	\$ (50,000)
Interfund Transfer Out - Mira Bay Fund	\$ (313,265)	\$ (393,800)	\$ (19,924)	\$ (413,724)	\$ (490,911)
Total Other Sources/(Uses)	\$ (975,902)	\$ (1,149,400)	\$ (19,924)	\$ (1,169,324)	\$ (1,134,591)
Excess Revenues/(Expenditures)	\$ -	\$ 588,727	\$ (588,727)	\$ -	\$ -

Gross Assessments	\$ 5,274,282
Discounts and Collections (6%)	<u>\$ (316,457)</u>
Net Assessments	\$ 4,957,825

Land Use	Units	Net Assessments	FY 2026 Gross Assessments	FY 2026 Gross Per Unit	FY 2025 Gross Per Unit	Dollar Increase	Percentage Increase
TH	213	\$ 283,966	\$ 302,092	\$ 1,418.27	\$ 1,228.24	\$ 190.03	15.47%
40/Villa	343	\$ 731,646	\$ 778,347	\$ 2,269.23	\$ 1,965.18	\$ 304.06	15.47%
50'AA2	195	\$ 519,938	\$ 553,126	\$ 2,836.54	\$ 2,456.47	\$ 380.07	15.47%
60'AA1	114	\$ 364,757	\$ 388,039	\$ 3,403.85	\$ 2,947.77	\$ 456.08	15.47%
60'AA2	120	\$ 383,954	\$ 408,462	\$ 3,403.85	\$ 2,947.77	\$ 456.08	15.47%
70'AA1	206	\$ 768,975	\$ 818,059	\$ 3,971.16	\$ 3,439.06	\$ 532.10	15.47%
80'AA1	78	\$ 332,761	\$ 354,001	\$ 4,538.47	\$ 3,930.36	\$ 608.11	15.47%
80'AA2	249	\$ 1,062,274	\$ 1,130,079	\$ 4,538.47	\$ 3,930.36	\$ 608.11	15.47%
100'AA1	27	\$ 143,983	\$ 153,173	\$ 5,673.09	\$ 4,912.95	\$ 760.14	15.47%
100'AA2	61	\$ 325,295	\$ 346,058	\$ 5,673.09	\$ 4,912.95	\$ 760.14	15.47%
Commercial	23.34	\$ 40,275	\$ 42,846	\$ 1,835.73	\$ 1,609.21	\$ 226.52	14.08%
Total	1629.34	\$ 4,957,825	\$ 5,274,282				

Harbor Bay

Community Development District

General Fund Budget

Revenues:

Operations and Maintenance Assessments

The District will levy a Non-Ad Valorem Assessment on all the assessable property within the District in order to pay for its operating and maintenance expenditures incurred during the Fiscal Year.

Administrative Expenditures:

Supervisors Fees

The amount paid to each supervisor for the time devoted to District business and meetings is determined by Chapter 190, Florida Statutes, at \$200 per meeting. Amount is based on five supervisors receiving fees for one meeting per month with allowance for additional meetings, if needed.

District Management

The District has contracted with GMS-Tampa, LLC to provide District Management and Administrative Services for the District in accordance with the Management Agreement. The services include, but are not limited to, conducting monthly board meetings, advertise of monthly board meetings, recording and transcription of board meetings, preparation of agendas, and other management services.

District Engineer

The District's engineer will be providing general engineering services to the District, which includes preparation and attendance of monthly board meetings.

Disclosure Report

The District is required by the Securities and Exchange Commission to comply the Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues. In the event of an Optional Redemption, an additional \$100 is incurred for the creation of a new revised amortization schedule. The fee is per schedule, per bond issue.

Trustee Fees

The District will pay annual trustee fees to US Bank, N.A. for the Series 2019 Capital Improvement Revenue Bonds.

Assessment Roll

The District contracts with GMS-Tampa, LLC for calculating, levying and certification of the District's Annual Non-Ad valorem Maintenance Assessments with the Hillsborough County Tax Collector and maintenance of the lien book.

Accounting Services

The District has contracted with GMS-Tampa, LLC to provide Accounting Services for the District in accordance with the Management Agreement. The services include, but are not limited to, annual budget preparation, monthly financial preparation, assisting with annual audit, submit approved invoices to Manager on weekly basis, and additional accounting services.

Harbor Bay

Community Development District

General Fund Budget

Auditing Services

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

Arbitrage Rebate Calculation

The District is required to have an arbitrage rebate calculation on the District's Series 2021 Special Assessment Bonds.

Miscellaneous Mailings

Estimated expenditures for mass mailings to the community.

Public Officials Liability Insurance

Annual insurance policy for public officials liability provided by EGIS Risk Advisors.

Legal Advertising

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

Dues, License, & Subscriptions

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

Miscellaneous Fees

Estimated unforeseen costs to the District, for example but not limited to, bank fees, postage, printing and binding, and administrative office supplies.

Property Taxes

This amount is an estimate of property taxes that will need to be paid throughout this fiscal year.

Website Hosting, Maintenance, Backup (Email)

Represents 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.

District Counsel

The District's legal counsel, Kutak Rock, will be providing general services, which include attendance and preparation for monthly board meetings. Also, services include reviewing contracts, agreements, resolutions, rule amendments, etc.

Field Expenditures:

Security Operations

The District is in contract with Envera for alarm monitoring services. The services include but are not limited to active video monitoring, video pulls, data management, service & maintenance, ISP pass thru, virtual gate guard monitoring, and adding new residents to the kiosk system.

Harbor Bay

Community Development District

General Fund Budget

Utility- Streetlights

The District has accounts with TECO for street lighting throughout the community.

Utility- Recreation Facilities

The District has accounts with TECO for electricity at the recreation facilities.

Utility- Guardhouse and Gate

The District has accounts with TECO for electricity at the guardhouse and gate.

Utility- Irrigation

The District has accounts with TECO for electricity for the irrigation system.

Utility- Gas Services

The District has an account with Gas South for the community gaslights.

Garbage- Recreation Facility

The District has an account with Republic Service for one 6 Cu Yd container with two lifts per week and one 4 Cu Yd container with one lift per week at the Clubhouse.

Water/Sewer- Amenities

The District has accounts with Hillsborough County for water and sewer at the amenity center.

Water/Sewer- Irrigation

The District has accounts with Hillsborough County for water and sewer for the irrigation systems.

Aquatic Maintenance

The District is in contract with Solitude Lake Management to provide monthly lake and pond maintenance.

Fountain Maintenance

The District is in contract with Solitude Lake Management to provide bi-monthly fountain maintenance.

Mitigation Area Monitoring & Maintenance

Represents the monitoring of wetlands and mitigation areas required by SFWMD.

General Liability & Property Insurance

Annual insurance policy for general liability and property provided by EGIS Risk Advisors.

Flood Insurance

Annual insurance policy for flood provided by EGIS Risk Advisors.

Miscellaneous Maintenance

Estimated expenditures for unforeseen maintenance throughout the community.

Harbor Bay

Community Development District

General Fund Budget

Landscape Maintenance

The District is in contract with Lee Te Kim Landcare and Nursery for general landscape maintenance throughout the community. These services include but are not limited to mowing all grass areas (once a week from March 1-November 1 and once every two weeks from November 1-March 1), edging, trimming, tree and shrub care, weed control, and storm cleanup

Landscape Maintenance- Fertilizer

The District is in contract with Lee Te Kim Landcare and Nursery for any and all turf pesticide/herbicide mixtures throughout the year.

Landscape Maintenance- Pest Control

The District is in contract with Lee Te Kim Landcare and Nursery for pest control services. This is an allowance for treatment of trees, ornamentals, groundcovers, etc. and should include only those pesticides/herbicides not already included in monthly fertilization.

Irrigation Repairs & Maintenance

Estimated expenditures to inspect the irrigation system and provide any necessary repairs.

Water Management Monitoring & Reporting

The District is in contract with BCI to provide monthly water management reporting.

Landscape- Mulch

The District is in contract with Lee Te Kim Landcare and Nursery to have mulch installed once a year.

Landscape- Annuals

Estimated expenditures for plant materials outside of the landscaping contract to provide annual.

Landscape Replacement- Plants, Shrubs, Trees

Estimated expenditures for miscellaneous plant materials outside of the landscaping contract to provide plants, shrubs, and trees.

Street/Parking Lot Sweeping

The District is in contract with USA Services of Florida, Inc. to provide street sweeping throughout the District once a month.

Maintenance (Asphalt & Gate)

Estimated expenditures for maintenance performed to the asphalt & gate.

Harbor Bay

Community Development District

General Fund Budget

Parks & Recreation:

Onsite Staffing/Employment

The District is in contract with GMS – Tampa, LLC for a General Manager and Amenity Management personnel. The General Manager’s responsibilities include, but are not limited to, manage all maintenance and amenity operations, oversee District-related communications for residents, ensure all contracts are executed as described, train staff, etc. The Amenity Management personnel, including Field Operations Manager, Resident Services, and Club and Lifestyle Manager, responsibilities include, but are not limited to, daily general inspection, oversee and develop boating activities, maintain inventory of supplies, provide monthly written reports, etc.

Maintenance Supplies

Estimated expenditures for supplied to perform routine maintenance around the community.

Repairs and Maintenance

Estimated expenditures for all field repairs and maintenance. These expenses include but are not limited to building repairs, service truck repairs, clubhouse audio equipment, facility A/C & heating maintenance, sign repair, boat sling maintenance, tennis court maintenance, and basketball court maintenance.

Janitorial Services

The District is in contract with GMS – Tampa, LLC to provide personnel to maintain the cleanliness of the Facilities’ indoor spaces and bathroom areas. Responsibilities include, but are not limited to cleaning kitchen areas, wiping down fitness equipment no less than twice a week, dusting, window cleaning, vacuuming, etc.

Pest Control

The District is in contract with Terminix to perform monthly pest control at the Amenity Center.

Cleaning Supplies

Estimated expenditures for janitorial supplies for the recreation facilities.

Pool Operations & Maintenance

Estimated expenditures for all pool maintenance throughout the fiscal year. This may include, but is not limited to, chemicals, inspections, pump maintenance, etc.

Pool Amenity Lifeguards

The District is in contract with GMS – Tampa, LLC to provide personnel to oversee management of the District’s swimming amenities. The responsibilities include, but are not limited to, responding to first aid situations, supervise and monitor safety of the patrons, perform light pool cleaning, etc.

Printing Supplies

Estimated expenditures for printing supplies at the recreation facilities.

Office Supplies

Estimated expenditures for office supplies at the recreation facilities.

Harbor Bay

Community Development District

General Fund Budget

Playground Repairs

Estimated expenditures for maintenance and repairs to the playground.

Telephone/Internet- Gate, Boat Lift, & Club

The District has accounts with Frontier, Spectrum, and Direct TV for telephone and internet services at the gate, boat lift and clubhouse.

Holiday Decorations

Any costs related to props used to decorate the District for the holiday seasons.

Tennis Court Maintenance Personnel

The District is in contract with GMS – Tampa, LLC to provide personnel to maintain the District's tennis courts. The responsibilities include, but are not limited to, daily court raking, preventative maintenance, maintain tennis net, maintain available hydration systems, clean perimeter borders, etc.

Elevator Maintenance

The District is in contract with Schindler Elevator Corp to provide monthly elevator maintenance.

Dog Waste Station Supplies

The District is in contact with Poop 911 for pet waste removal at 26 stations and trash cans around the community. This includes emptying the stations and re-filling the supplies.

Admiral Point Operations:

Pool Operations & Maintenance

Estimated expenditures for all pool maintenance throughout the fiscal year. This may include, but is not limited to, chemicals, inspections, pump maintenance, etc.

Electric- Amenity Facilities

The District has accounts with TECO for electricity for the Clubhouse.

Water/Sewer- Amenity Facility

The District has accounts with Hillsborough County for water and sewer at the Clubhouse.

Clubhouse Pest Control

The District is in contract with Terminix to perform monthly pest control at the Clubhouse.

Travel

Estimated expenditure for reimbursement of employee travel.

Member & Guest Supplies

Estimated expenditures for guest supplies at the clubhouse, including coffee.

Employee Recognition

Cost associated to host the CDD staff an annual Christmas party.

Harbor Bay

Community Development District

General Fund Budget

Computer Repairs & Maintenance

Estimated expenditure for computer repairs.

Dues, License, and Subscriptions

Estimated expenditure for dues, license, and subscriptions, including the pool permits.

Furniture, Fixtures, & Equipment

Estimated expenditure for furniture and equipment for the recreation facilities and amenity center.

Contingency & Capital Projects:

Miscellaneous Contingency

Estimated annual revenue for various miscellaneous charges billed and collected by the District.

Upland Claims

Represents reimbursement for community homeowners with approved Seawall Upland Claims.

Harbor Bay
Community Development District
Mira Bay Fund

	Adopted Budget FY 2025	Actuals Thru 7/31/25	Projected Next 2 Months	Total Projected 9/30/25	Approved Budget FY 2026
Revenues					
Merchandise Sales	\$ 1,200	\$ 8,328	\$ 1,666	\$ 9,994	\$ 12,000
Programs-Camps	\$ 108,000	\$ 52,701	\$ -	\$ 52,701	\$ 54,000
Programs-After School Care	\$ 20,000	\$ 50,274	\$ -	\$ 50,274	\$ 56,500
Programs-Youth Other	\$ -	\$ 210	\$ -	\$ 210	\$ 1,500
Event Income	\$ -	\$ 1,577	\$ 315	\$ 1,892	\$ 3,154
Sponsorship Income	\$ -	\$ 7,600	\$ -	\$ 7,600	\$ 15,000
Food Sales	\$ 128,000	\$ 102,509	\$ 20,502	\$ 123,011	\$ 84,090
Beverage Sales	\$ 16,480	\$ 8,984	\$ 1,797	\$ 10,781	\$ 7,734
Beer Sales	\$ 48,410	\$ 32,200	\$ 6,440	\$ 38,640	\$ 29,962
Liquor Sales	\$ 56,650	\$ 44,794	\$ 8,959	\$ 53,753	\$ 48,788
Wine Sales	\$ 21,630	\$ 12,641	\$ 2,528	\$ 15,169	\$ 14,240
Interest Income	\$ 350	\$ 58	\$ 12	\$ 70	\$ -
Miscellaneous Income	\$ 300	\$ 671	\$ 134	\$ 806	\$ -
Proximity Card Replacements	\$ 6,000	\$ 5,685	\$ 1,137	\$ 6,822	\$ 10,000
Gate Strike Income	\$ -	\$ 7,840	\$ 1,568	\$ 9,408	\$ 1,500
Personal Training	\$ 35,000	\$ 686	\$ 137	\$ 823	\$ 1,920
Group Exercise	\$ 25,000	\$ 595	\$ 119	\$ 714	\$ 1,680
Tennis Lessons	\$ 62,500	\$ 275	\$ 55	\$ 330	\$ 540
Swim Lessons	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Resident Pickleball	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Non-Resident Tennis	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Non-Resident Basketball	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Merchant User Processing Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Rental	\$ 37,000	\$ 34,450	\$ 6,890	\$ 41,340	\$ 41,778
Facility Rental -Bar Services	\$ -	\$ 18,797	\$ 3,759	\$ 22,556	\$ 17,576
Total Revenues	\$ 566,520	\$ 390,874	\$ 56,018	\$ 446,892	\$ 412,462
<i>General Operating</i>					
Amenities Management	\$ 205,739	\$ 260,238	\$ 52,048	\$ 312,285	\$ 218,083
F&B Operations	\$ 132,114	\$ 111,862	\$ 22,372	\$ 134,234	\$ 140,041
Uniforms	\$ -	\$ 2,205	\$ 441	\$ 2,647	\$ 750
Postage and Shipping	\$ 300	\$ 194	\$ 39	\$ 233	\$ 300
General Liability Insurance	\$ 9,869	\$ 8,345	\$ 1,669	\$ 10,014	\$ -
Merchandise Retail	\$ 2,000	\$ 7,583	\$ 1,517	\$ 9,100	\$ 6,200
Member & Guest Supplies	\$ 65,000	\$ 8,760	\$ 1,752	\$ 10,512	\$ 14,462
Office Supplies	\$ 3,500	\$ 4,118	\$ 824	\$ 4,942	\$ 8,460
Access Cards	\$ -	\$ 2,846	\$ 569	\$ 3,415	\$ -
Furniture, Fixtures, & Equipment	\$ 13,000	\$ 6,331	\$ 1,266	\$ 7,598	\$ 12,000
General Operating	\$ -	\$ 9,846	\$ 1,969	\$ 11,815	\$ 11,500
Clubhouse Improvements	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Housekeeping Operating	\$ -	\$ 27,046	\$ 5,409	\$ 32,455	\$ 40,000
Marketing & Promotions	\$ 2,000	\$ 935	\$ 187	\$ 1,122	\$ 3,012
Gate Strikes	\$ -	\$ 3,132	\$ 626	\$ 3,758	\$ 3,840
Gate Strikes-Mailing	\$ -	\$ -	\$ -	\$ -	\$ 500
Employee Recognition	\$ -	\$ 1,695	\$ 339	\$ 2,034	\$ 2,500
Credit Card Processing	\$ 19,570	\$ 14,728	\$ 2,946	\$ 17,674	\$ -
Gym Towels- Embroidered	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Proximity Cards & Decals	\$ -	\$ -	\$ -	\$ -	\$ 16,000
General Operating Subtotal	\$ 453,092	\$ 469,863	\$ 93,973	\$ 563,836	\$ 500,148

Harbor Bay
Community Development District
Mira Bay Fund

	Adopted Budget FY 2025	Actuals Thru 7/31/25	Projected Next 2 Months	Total Projected 9/30/25	Approved Budget FY 2026
<i>Events</i>					
Harvest Fest	\$ -	\$ 14,133	\$ -	\$ 14,133	\$ 14,000
Winter Wonderland	\$ -	\$ 14,845	\$ -	\$ 14,845	\$ 14,500
Santa Brunch	\$ -	\$ 2,658	\$ -	\$ 2,658	\$ 3,500
Eggstravaganza	\$ -	\$ 3,784	\$ -	\$ 3,784	\$ 4,000
Sunday Market	\$ -	\$ 1,233	\$ 247	\$ 1,479	\$ 1,000
Back to School Bash	\$ -	\$ 857	\$ 2,500	\$ 3,357	\$ 10,000
Other Events	\$ -	\$ 24,843	\$ 2,500	\$ 27,343	\$ 30,500
Bourbon & Cigars	\$ -	\$ -	\$ -	\$ -	\$ 10,500
Program Operating	\$ -	\$ 3,782	\$ 756	\$ 4,538	\$ 12,000
Marketing & Promotions	\$ -	\$ 320	\$ 64	\$ 383	\$ -
Events Subtotal	\$ -	\$ 66,454	\$ 6,067	\$ 72,520	\$ 100,000
<i>Café</i>					
Daily Ops Software	\$ 6,000	\$ 3,169	\$ 634	\$ 3,803	\$ 9,000
Café Operating	\$ 18,334	\$ 17,632	\$ 3,526	\$ 21,158	\$ 19,226
COGS- Food	\$ 80,000	\$ 71,826	\$ 14,365	\$ 86,192	\$ 72,914
COGS- Beverage	\$ 6,562	\$ 6,119	\$ 1,224	\$ 7,343	\$ 3,653
COGS- Beer	\$ 18,900	\$ 12,847	\$ 2,569	\$ 15,417	\$ 12,485
COGS- Liquor	\$ 15,296	\$ 20,141	\$ 4,028	\$ 24,170	\$ 23,712
COGS- Wine	\$ 15,700	\$ 6,014	\$ 1,203	\$ 7,217	\$ 8,765
COGS- Coffee	\$ -	\$ 22,433	\$ 4,487	\$ 26,919	\$ 12,000
COGS- Food Loss (Hurricane)	\$ -	\$ 1,824	\$ -	\$ 1,824	\$ -
Food & Fun Events	\$ -	\$ 2,025	\$ 405	\$ 2,430	\$ 5,000
Refrigeration Repairs	\$ -	\$ -	\$ -	\$ -	\$ 6,800
Continuing Education	\$ -	\$ 1,209	\$ 242	\$ 1,451	\$ 1,300
Dues and Licenses	\$ -	\$ 1,959	\$ 392	\$ 2,351	\$ 1,800
Café Subtotal	\$ 160,792	\$ 167,199	\$ 33,075	\$ 200,274	\$ 176,655
<i>Programs</i>					
After School Program	\$ 90,000	\$ 2,743	\$ -	\$ 2,743	\$ 4,100
Camps	\$ 20,000	\$ 9,225	\$ -	\$ 9,225	\$ 15,000
Youth Programs	\$ 66,173	\$ 486	\$ -	\$ 486	\$ 1,000
Marketing & Promotions	\$ -	\$ -	\$ -	\$ -	\$ 800
Programs Subtotal	\$ 176,173	\$ 12,454	\$ -	\$ 12,454	\$ 20,900
<i>Aquatics</i>					
Lifeguards	\$ -	\$ -	\$ -	\$ -	\$ 91,030
Lifeguard Supplies	\$ -	\$ 2,463	\$ 100	\$ 2,563	\$ 1,800
Continuing Education-CPR	\$ -	\$ 178	\$ 500	\$ 678	\$ 800
Aquatics Subtotal	\$ -	\$ 2,641	\$ 600	\$ 3,241	\$ 93,630
<i>On-Site Instruction</i>					
Marketing & Promotions	\$ -	\$ -	\$ -	\$ -	\$ 750
Tennis Commissions	\$ 43,750	\$ -	\$ -	\$ -	\$ -
Personal Training Commissions	\$ 26,000	\$ -	\$ -	\$ -	\$ -
On-Site Instruction Subtotal	\$ 69,750	\$ -	\$ -	\$ -	\$ 750

Harbor Bay
Community Development District
Mira Bay Fund

	Adopted Budget FY 2025	Actuals Thru 7/31/25	Projected Next 2 Months	Total Projected 9/30/25	Approved Budget FY 2026
<i>Rentals</i>					
Bartending Events	\$ -	\$ 8,292	\$ -	\$ 8,292	\$ 11,290
Rentals Subtotal	\$ -	\$ 8,292	\$ -	\$ 8,292	\$ 11,290
Total Expenditures	\$ 859,807	\$ 726,902	\$ 133,714	\$ 860,616	\$ 903,373
Operating Income	\$ (293,287)	\$ (336,028)	\$ (77,696)	\$ (413,724)	\$ (490,911)
<i>Other Sources/(Uses)</i>					
Interfund Transfer In- General Fund	\$ 293,287	\$ 393,800	\$ 19,924	\$ 413,724	\$ 490,911
Total Other Sources/(Uses)	\$ 293,287	\$ 393,800	\$ 19,924	\$ 413,724	\$ 490,911
Excess Revenues/(Expenditures)	\$ -	\$ 57,773	\$ (57,772)	\$ 0	\$ -

Harbor Bay

Community Development District

Mira Bay Fund Budget

Revenues:

Merchandise Sales

Represents all merchandise sales.

Programs-Camp

Estimated income for kids' programs for Camp Mirablast.

Programs-After School Care

Estimated income for kids' programs for after school.

Programs-Youth Other

Estimated income for miscellaneous programs for kids.

Event Income

Income raised for hosting certain events that will be charged a fee for participating.

Sponsorship Income

Income generated from the sponsorship program as well as vendors for the Mirabay Market.

Food Sales

Represents all food sales for the Mira Bay Café. Also includes all catering sales.

Beverage Sales

Represents all non-alcoholic sales for the Mira Bay Café. Also includes all catering sales.

Beer Sales

Represents all beer sales for the Mira Bay Café. Also includes all open bar event packages.

Liquor Sales

Represents all liquor sales for the Mira Bay Café. Also includes all open bar event packages.

Wine Sales

Represents all wine sales for the Mira Bay Café. Also includes all open bar event packages.

Miscellaneous Income

Estimated annual revenues for various miscellaneous charges billed and collected by the District.

Proximity Card Replacements

Estimated annual revenues for charging for proximity cards for the clubhouse for resident access.

Gate Strike income

The revenues collected when a user damages or strikes the gates with their vehicle.

Personal Training

Estimated income for personal training sessions.

Harbor Bay

Community Development District

Mira Bay Fund Budget

Group Exercise

Estimated income for group fitness classes.

Tennis Lessons

Estimated income for tennis lessons.

Non-Resident Pickleball

The fee charged to non-residents to use the pickleball courts.

Non-Resident Tennis

The fee charged to non-residents to use the tennis courts.

Non-Resident Basketball

The fee charged to non-residents to use the basketball courts.

Facility Rental

Estimated income for residents to rent out the amenity facilities for parties and other events.

Facility Rental-Bar Services

Estimated income for residents to rent out the amenity facilities for parties and other events.

Expenditures:

General Operating:

Amenities Management

The District is in contract with Governmental Management Services for Amenity Management. The responsibilities include, but are not limited to manage and operate the amenity facilities, administer card access program for residents, provide orientation for new patrons, plan events, etc.

Food & Beverage Operations

The District is in contract with Governmental Management Services for Food and Beverage Operations. The responsibilities include, but are not limited to provide profit and loss statements on a monthly basis, process all license applications and renewals, supervise the café operations, etc.

Uniforms

Cost of uniforms for employees.

Postage & Shipping

Represents postage and shipping supplies for the amenity center.

Merchandise Retail

Cost of merchandise for resale in the Café'.

Harbor Bay

Community Development District

Mira Bay Fund Budget

Member and Guest Supplies

Includes water dispensers, water carts, as well as supplies for resident water, and laundry detergent for towels and linens.

Amenities Office Supplies

Represents office supplies for the café.

Furniture, Fixtures, & Equipment

Estimated expenditure for furniture and equipment for the café.

General Operating Supplies

Represents operating supplies for the café.

Clubhouse Improvements

Includes any contracted services to improve the appearance of the clubhouse (windows, stairs etc.)

Housekeeping Operating

Includes all cleaning supplies and paper goods.

Marketing & Promotions

Estimated expenditures for all marketing and promotions related to the café or community events.

Gate Strikes

Cost for personnel to respond to gate strikes.

Gate Strikes-Mailing

Cost of mailing invoices for gate strikes.

Gym Towels – Embroidered

Cost of towels for the fitness center and embroidery.

Proximity Cards & Decals

Cost of purchasing the proximity cards to the clubhouse for resident access.

Events:

Harbor Bay CDD plans to have/sponsor the following events for the residents throughout the year:

- Harvest Fest
- Winter Wonderland
- Santa Brunch
- Eggstravaganza
- Sunday Market
- Back to School Bash
- Other Miscellaneous Events
- Bourbon & Cigars
- Other Operated Programs

Harbor Bay

Community Development District

Mira Bay Fund Budget

Café:

Daily Operations Software

Estimated expenditure for the software in the café.

Café Operating

Janitorial supplies for the Mira Bay café.

Food

Represents food purchased for the café or catering events.

Beverages

Represents non-alcoholic beverages purchased for the café or catering events.

Beer

Represents beer purchased for the café or catering events.

Liquor

Represents liquor purchased for the café or catering events.

Wine

Represents wine purchased for the café or catering events.

Coffee

Represents coffee purchased for the café or catering events.

Food & Fun Events

Food purchased for Event dinners, Catered events, and brunches.

Refrigeration Repairs

Estimated expenditure for maintenance on café equipment.

Continuing Education

Dues & Licenses

Annual License renewals for the alcohol license and food and beverage licenses.

Programs

After School Program

Supplies purchased for the after-school program.

Camps

Supplies purchased for Summer Camp, Winter Camp, Fall Camp and Spring Break Camp.

Youth Programs

Supplies purchased for additional youth programs ex. Parent Night Out.

Harbor Bay

Community Development District

Mira Bay Fund Budget

Marketing & Promotions

Estimated expenditures for all marketing and promotions related to the café or community events.

Aquatics

Lifeguards

Cost to provide lifeguards at the pool during season and off season times.

Lifeguard Supplies

Lifeguard rescue equipment, supplies, and gear.

Continuing Education-CPR

The cost to provide continuing education to all lifeguards.

Rentals

Bartending Events

The cost to provide bartenders at resident hosted events.

Harbor Bay
Community Development District
Evergreen Fund
Operating Budget

	Adopted Budget FY 2025	Actuals Thru 7/31/25	Projected Next 2 Months	Total Projected 9/30/25	Approved Budget FY 2026
<u>Revenues</u>					
Interest Income	\$ 300	\$ 7,732	\$ 1,546	\$ 9,278	\$ 7,500
Boat Registrations	\$ 9,000	\$ 15,050	\$ 3,010	\$ 18,060	\$ 12,000
Boat Renewals	\$ 14,000	\$ 4,900	\$ 980	\$ 5,880	\$ 5,000
Resident Fines	\$ 250	\$ -	\$ -	\$ -	\$ -
Carry Forward Surplus	\$ 240,192	\$ 226,829	\$ -	\$ 226,829	\$ 217,259
Total Revenues	\$ 263,742	\$ 254,511	\$ 5,536	\$ 260,047	\$ 241,759
<u>Expenditures</u>					
<i><u>Field Operations</u></i>					
Boat	\$ -	\$ -	\$ -	\$ -	\$ -
Harbor Patrol	\$ 30,000	\$ 23,230	\$ 4,646	\$ 27,876	\$ 30,000
Canal Inspections	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
Navigational Post & Sign Repairs	\$ 5,000	\$ 13,712	\$ -	\$ 13,712	\$ 22,000
Field Operations Subtotal	\$ 36,200	\$ 36,942	\$ 5,846	\$ 42,788	\$ 53,200
Total Expenditures	\$ 36,200	\$ 36,942	\$ 5,846	\$ 42,788	\$ 53,200
<i><u>Other Sources and (Uses)</u></i>					
Interfund Transfer Out - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources and (Uses) Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues/(Expenditures)	\$ 227,542	\$ 217,568	\$ (310)	\$ 217,259	\$ 188,559

Harbor Bay

Community Development District

Evergreen Fund Budget

Revenues:

Boat Registrations

Estimated income of one-time registration fee for residents' boats. The cost of registration is \$50.

Boat Renewals

Estimated income annual boat renewal for residents. The cost of annual renewal is \$25.

Resident Fines

Estimated income for payment of resident fines.

Expenditures:

Field Operations:

Harbor Patrol

Estimated expenditures for off duty water patrol to perform safety checks, issue warnings and citations.

Canal Inspections

Estimated expenditures for canal inspections.

Navigational Post & Sign Repairs

Estimated expenditures for repairs of the navigational post and signs.

Harbor Bay
Community Development District
Capital Reserve Fund

	Adopted Budget FY 2025	Actuals Thru 7/31/25	Projected Next 2 Months	Total Projected 9/30/25	Approved Budget FY 2026
Revenues					
Interfund Transfer In- General Fund	\$ 755,600	\$ 755,600	\$ -	\$ 755,600	\$ 593,680
Interfund Transfer In- Debt Service Fund	\$ 92,963	\$ 122,370	\$ -	\$ 122,370	\$ 104,516
Interest Income	\$ 33,557	\$ 99,654	\$ 19,931	\$ 119,585	\$ 75,000
Carry Forward Surplus	\$ 2,552,429	\$ 2,497,369	\$ -	\$ 2,497,369	\$ 2,356,704
Total Revenues	\$ 3,434,549	\$ 3,474,993	\$ 19,931	\$ 3,494,924	\$ 3,129,900
Expenditures					
FY 2025 Capital Expenditures					
Exercise Equipment	\$ 80,342	\$ -	\$ -	\$ -	\$ -
Paint Finish Applications, Exterior, Phased	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Asphalt Pavement, Mill and Overlay, Phase 2	\$ 288,822	\$ -	\$ -	\$ -	\$ -
Irrigation System, Irrigation Pumps	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Park Square Landscape Maintenance	\$ 180,000	\$ 150,000	\$ 30,000	\$ 180,000	\$ -
Access Control Center	\$ -	\$ 5,250	\$ -	\$ 5,250	\$ -
Sidewalks, Partial	\$ 72,886	\$ 20,740	\$ -	\$ 20,740	\$ -
Pickelball Courts	\$ -	\$ 66,317	\$ -	\$ 66,317	\$ -
Hurricane Repairs	\$ -	\$ 862,914	\$ -	\$ 862,914	\$ -
Other Capital Projects	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -
FY 2026 Capital Expenditures					
Landscape Enhancements & Replacements	\$ -	\$ -	\$ -	\$ -	\$ 352,018
Paint Finish Applications, Exterior, Phased	\$ -	\$ -	\$ -	\$ -	\$ 72,067
Asphalt Pavement, Mill and Overlay, Phase 2	\$ -	\$ -	\$ -	\$ -	\$ 288,822
Pond Fountains	\$ -	\$ -	\$ -	\$ -	\$ 55,435
A/C Reaplcement	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Tennis Courts Clay Resurfacing	\$ -	\$ -	\$ -	\$ -	\$ 39,393
Total Expenditures	\$ 832,050	\$ 1,108,220	\$ 30,000	\$ 1,138,220	\$ 867,735
Excess Revenues/(Expenditures)	\$ 2,602,499	\$ 2,366,773	\$ (10,069)	\$ 2,356,704	\$ 2,262,165

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Reserve Study Update 2024 through 2028

Description	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	\$ 1,884,055	\$ 2,497,369	\$ 2,356,704	\$ 2,450,485	\$ 2,406,057
Contributions/Interfund Transfers	\$ 897,098	\$ 877,970	\$ 886,516	\$ 809,400	\$ 837,700
Interest Income	\$ 122,338	\$ 119,585	\$ 75,000	\$ 30,306	\$ 29,528
Expenditures	\$ (406,122)	\$ (1,138,220)	\$ (867,735)	\$ (884,134)	\$ (1,104,865)
Ending Balance	\$ 2,497,369	\$ 2,356,704	\$ 2,450,485	\$ 2,406,057	\$ 2,168,420
Projected Per Budget	\$ 1,917,541	\$ 1,868,564	\$ 1,731,766	\$ 1,687,338	\$ 1,449,700
Variance	\$ 579,828	\$ 488,140	\$ 718,719	\$ 718,719	\$ 718,720

Harbor Bay
Community Development District
Debt Service- Series 2019

	Adopted Budget FY 2025	Actuals Thru 7/31/25	Projected Next 2 Months	Total Projected 9/30/25	Approved Budget FY 2026
Revenues					
Special Assessments- Series 2019A-1	\$ 1,028,590	\$ 1,026,736	\$ -	\$ 1,026,736	\$ 1,025,434
Special Assessments- Series 2019A-2 (Area 1)	\$ 199,177	\$ 200,288	\$ -	\$ 200,288	\$ 199,177
Special Assessments- Series 2019A-2 (Area 2)	\$ 648,741	\$ 648,511	\$ -	\$ 648,511	\$ 646,030
Interest Income	\$ 44,404	\$ 58,933	\$ 11,787	\$ 70,720	\$ 35,360
Carry Forward Surplus ⁽¹⁾	\$ 550,803	\$ 650,440	\$ -	\$ 650,440	\$ 514,366
Total Revenues	\$ 2,471,716	\$ 2,584,907	\$ 11,787	\$ 2,596,694	\$ 2,420,366
Expenditures					
<i>Series 2019A-1</i>					
Interest Expense 11/1	\$ 306,389	\$ 306,389	\$ -	\$ 306,389	\$ 298,422
Principal Expense 5/1	\$ 306,389	\$ 305,187	\$ -	\$ 305,187	\$ 425,000
Interest Expense 5/1	\$ 410,000	\$ 410,000	\$ -	\$ 410,000	\$ 298,422
Special Call 11/1	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -
<i>Series 2019A-2 (Area 1)</i>					
Interest Expense 11/1	\$ 26,550	\$ 26,550	\$ -	\$ 26,550	\$ 24,158
Principal Expense 5/1	\$ 145,000	\$ 145,000	\$ -	\$ 145,000	\$ 150,000
Interest Expense 5/1	\$ 26,550	\$ 26,550	\$ -	\$ 26,550	\$ 24,158
<i>Series 2019A-2 (Area 2)</i>					
Interest Expense 11/1	\$ 95,423	\$ 95,423	\$ -	\$ 95,423	\$ 87,270
Principal Expense 5/1	\$ 460,000	\$ 460,000	\$ -	\$ 460,000	\$ 475,000
Interest Expense 5/1	\$ 95,423	\$ 94,860	\$ -	\$ 94,860	\$ 87,270
Special Call 11/1	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -
Total Expenditures	\$ 1,871,723	\$ 1,959,958	\$ -	\$ 1,959,958	\$ 1,869,699
Other Sources/(Uses)					
Interfund Transfer Out-Excess Revenues ⁽²⁾	\$ (92,963)	\$ (122,370)	\$ -	\$ (122,370)	\$ (104,516)
Total Other Sources/(Uses)	\$ (92,963)	\$ (122,370)	\$ -	\$ (122,370)	\$ (104,516)
Excess Revenues/(Expenditures)	\$ 507,030	\$ 502,579	\$ 11,787	\$ 514,366	\$ 446,151

⁽¹⁾ Net of Debt Service Reserve funds.

11/1/26 Interest 2019A-1	\$ 291,409
11/1/26 Interest 2019A-2 (Area 1)	\$ 21,683
11/1/26 Interest 2019A-2 (Area 2)	\$ 79,433
	<u>\$ 392,524</u>

⁽²⁾ Per Section 4.07(f) of the Fifth Supplemental Trust Indenture dated August 1, 2019, "...on or after each November 2, the trustee shall transfer to the District at the written direction of the District the balance on deposit in the Series 2019 Revenue Account on such November 2 to be used for any lawful District purpose..."

Harbor Bay Community Development District
FY 2026 Debt Service
Equivalent Residential Unit Allocation
Assessments per Unit

Series 2019A-1			
Land Use	Units	Gross Per Unit	Gross Assessments
TH	213	\$ 279.81	\$ 59,600
40/Villa	343	\$ 447.70	\$ 153,561
50'AA2	195	\$ 559.62	\$ 109,126
60'AA1	114	\$ 671.55	\$ 76,557
60'AA2	120	\$ 671.55	\$ 80,586
70'AA1	206	\$ 783.47	\$ 161,395
80'AA1	78	\$ 895.39	\$ 69,840
80'AA2	249	\$ 895.39	\$ 222,952
100'AA1	27	\$ 1,119.24	\$ 30,219
100'AA2	61	\$ 1,119.24	\$ 68,274
Commercial	23.34	\$ 2,518.30	\$ 58,777
Subtotal Gross Assessments			\$ 1,090,887
Discounts & Collections (6%)			\$ (65,453)
Total Net Assessments	1629.34		\$ 1,025,434

Series 2019A-2 (Area One)			
Land Use	Units	Gross Per Unit	Gross Assessments
60'AA1	113	\$ 495.65	\$ 56,008
70'AA1	143	\$ 578.26	\$ 82,691
80'AA1	77	\$ 660.87	\$ 50,887
100'AA1	27	\$ 826.08	\$ 22,304
Subtotal Gross Assessments			\$ 211,891
Discounts & Collections (6%)			\$ (12,713)
Total Net Assessments	360		\$ 199,177

Series 2019A-2 (Area Two)			
Land Use	Units	Gross Per Unit	Gross Assessments
TH	213	\$ 240.39	\$ 51,203
40/Villa	340	\$ 384.63	\$ 130,774
50'AA2	195	\$ 480.79	\$ 93,754
60'AA2	120	\$ 576.95	\$ 69,234
70'AA2	63	\$ 672.54	\$ 42,370
80'AA2	248	\$ 769.26	\$ 190,776
100'AA2	61	\$ 961.58	\$ 58,656
Commercial	23.34	\$ 2,163.55	\$ 50,497
Subtotal Gross Assessments			\$ 687,265
Discounts & Collections (6%)			\$ (41,236)
Total Net Assessments	1263.34		\$ 646,030

HARBOR BAY
Community Development District
Series 2019-1 Capital Improvement Revenue Refunding Bonds

AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
05/01/25	\$ 15,635,000.00	\$ 410,000.00	\$ 305,186.88	\$ -
11/01/25	\$ 15,225,000.00	\$ -	\$ 298,421.88	\$ 1,013,608.75
05/01/26	\$ 15,225,000.00	\$ 425,000.00	\$ 298,421.88	\$ -
11/01/26	\$ 14,800,000.00	\$ -	\$ 291,409.38	\$ 1,014,831.25
05/01/27	\$ 14,800,000.00	\$ 440,000.00	\$ 291,409.38	\$ -
11/01/27	\$ 14,360,000.00	\$ -	\$ 284,149.38	\$ 1,015,558.75
05/01/28	\$ 14,360,000.00	\$ 455,000.00	\$ 284,149.38	\$ -
11/01/28	\$ 13,905,000.00	\$ -	\$ 276,641.88	\$ 1,015,791.25
05/01/29	\$ 13,905,000.00	\$ 470,000.00	\$ 276,641.88	\$ -
11/01/29	\$ 13,435,000.00	\$ -	\$ 268,886.88	\$ 1,015,528.75
05/01/30	\$ 13,435,000.00	\$ 485,000.00	\$ 268,886.88	\$ -
11/01/30	\$ 12,950,000.00	\$ -	\$ 259,490.00	\$ 1,013,376.88
05/01/31	\$ 12,950,000.00	\$ 505,000.00	\$ 259,490.00	\$ -
11/01/31	\$ 12,445,000.00	\$ -	\$ 249,705.63	\$ 1,014,195.63
05/01/32	\$ 12,445,000.00	\$ 525,000.00	\$ 249,705.63	\$ -
11/01/32	\$ 11,920,000.00	\$ -	\$ 239,533.75	\$ 1,014,239.38
05/01/33	\$ 11,920,000.00	\$ 545,000.00	\$ 239,533.75	\$ -
11/01/33	\$ 11,375,000.00	\$ -	\$ 228,974.38	\$ 1,013,508.13
05/01/34	\$ 11,375,000.00	\$ 565,000.00	\$ 228,974.38	\$ -
11/01/34	\$ 10,810,000.00	\$ -	\$ 218,027.50	\$ 1,012,001.88
05/01/35	\$ 10,810,000.00	\$ 590,000.00	\$ 218,027.50	\$ -
11/01/35	\$ 10,220,000.00	\$ -	\$ 206,596.25	\$ 1,014,623.75
05/01/36	\$ 10,220,000.00	\$ 610,000.00	\$ 206,596.25	\$ -
11/01/36	\$ 9,610,000.00	\$ -	\$ 194,777.50	\$ 1,011,373.75
05/01/37	\$ 9,610,000.00	\$ 635,000.00	\$ 194,777.50	\$ -
11/01/37	\$ 8,975,000.00	\$ -	\$ 182,474.38	\$ 1,012,251.88
05/01/38	\$ 8,975,000.00	\$ 660,000.00	\$ 182,474.38	\$ -
11/01/38	\$ 8,315,000.00	\$ -	\$ 169,686.88	\$ 1,012,161.25
05/01/39	\$ 8,315,000.00	\$ 685,000.00	\$ 169,686.88	\$ -
11/01/39	\$ 7,630,000.00	\$ -	\$ 156,415.00	\$ 1,011,101.88
05/01/40	\$ 7,630,000.00	\$ 715,000.00	\$ 156,415.00	\$ -
11/01/40	\$ 6,915,000.00	\$ -	\$ 141,757.50	\$ 1,013,172.50
05/01/41	\$ 6,915,000.00	\$ 745,000.00	\$ 141,757.50	\$ -
11/01/41	\$ 6,170,000.00	\$ -	\$ 126,485.00	\$ 1,013,242.50
05/01/42	\$ 6,170,000.00	\$ 775,000.00	\$ 126,485.00	\$ -
11/01/42	\$ 5,395,000.00	\$ -	\$ 110,597.50	\$ 1,012,082.50
05/01/43	\$ 5,395,000.00	\$ 810,000.00	\$ 110,597.50	\$ -
11/01/43	\$ 4,585,000.00	\$ -	\$ 93,992.50	\$ 1,014,590.00
05/01/44	\$ 4,585,000.00	\$ 840,000.00	\$ 93,992.50	\$ -
11/01/44	\$ 3,745,000.00	\$ -	\$ 76,772.50	\$ 1,010,765.00
05/01/45	\$ 3,745,000.00	\$ 880,000.00	\$ 76,772.50	\$ -
11/01/45	\$ 2,865,000.00	\$ -	\$ 58,732.50	\$ 1,015,505.00
05/01/46	\$ 2,865,000.00	\$ 915,000.00	\$ 58,732.50	\$ -
11/01/46	\$ 1,950,000.00	\$ -	\$ 39,975.00	\$ 1,013,707.50
05/01/47	\$ 1,950,000.00	\$ 955,000.00	\$ 39,975.00	\$ -
11/01/47	\$ 995,000.00	\$ -	\$ 20,397.50	\$ 1,015,372.50
05/01/48	\$ 995,000.00	\$ 995,000.00	\$ 20,397.50	\$ 1,015,397.50
		\$ 15,635,000.00	\$ 8,692,988.13	\$ 24,327,988.13

HARBOR BAY

Community Development District

Series 2019-2 Area 1 Capital Improvement Revenue Refunding Bonds

AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
05/01/25	\$1,520,000.00	\$ 145,000.00	\$ 26,550.00	\$ -
11/01/25	\$1,375,000.00	\$ -	\$ 24,157.50	\$ 195,707.50
05/01/26	\$1,375,000.00	\$ 150,000.00	\$ 24,157.50	\$ -
11/01/26	\$1,225,000.00	\$ -	\$ 21,682.50	\$ 195,840.00
05/01/27	\$1,225,000.00	\$ 155,000.00	\$ 21,682.50	\$ -
11/01/27	\$1,070,000.00	\$ -	\$ 19,125.00	\$ 195,807.50
05/01/28	\$1,070,000.00	\$ 165,000.00	\$ 19,125.00	\$ -
11/01/28	\$ 905,000.00	\$ -	\$ 16,402.50	\$ 200,527.50
05/01/29	\$ 905,000.00	\$ 170,000.00	\$ 16,402.50	\$ -
11/01/29	\$ 735,000.00	\$ -	\$ 13,597.50	\$ 200,000.00
05/01/30	\$ 735,000.00	\$ 175,000.00	\$ 13,597.50	\$ -
11/01/30	\$ 560,000.00	\$ -	\$ 10,360.00	\$ 198,957.50
05/01/31	\$ 560,000.00	\$ 180,000.00	\$ 10,360.00	\$ -
11/01/31	\$ 380,000.00	\$ -	\$ 7,030.00	\$ 197,390.00
05/01/32	\$ 380,000.00	\$ 185,000.00	\$ 7,030.00	\$ -
11/01/32	\$ 195,000.00	\$ -	\$ 3,607.50	\$ 195,637.50
05/01/33	\$ 195,000.00	\$ 195,000.00	\$ 3,607.50	\$ 198,607.50
		\$ 1,520,000.00	\$ 258,475.00	\$ 1,778,475.00

HARBOR BAY

Community Development District

Series 2019-2 Area 2 Capital Improvement Revenue Refunding Bonds

AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
05/01/25	\$5,355,000.00	\$ 460,000.00	\$ 94,860.00	\$ -
11/01/25	\$4,895,000.00	\$ -	\$ 87,270.00	\$ 642,130.00
05/01/26	\$4,895,000.00	\$ 475,000.00	\$ 87,270.00	\$ -
11/01/26	\$4,420,000.00	\$ -	\$ 79,432.50	\$ 641,702.50
05/01/27	\$4,420,000.00	\$ 495,000.00	\$ 79,432.50	\$ -
11/01/27	\$3,925,000.00	\$ -	\$ 71,265.00	\$ 645,697.50
05/01/28	\$3,925,000.00	\$ 510,000.00	\$ 71,265.00	\$ -
11/01/28	\$3,415,000.00	\$ -	\$ 62,850.00	\$ 644,115.00
05/01/29	\$3,415,000.00	\$ 525,000.00	\$ 62,850.00	\$ -
11/01/29	\$2,890,000.00	\$ -	\$ 54,187.50	\$ 642,037.50
05/01/30	\$2,890,000.00	\$ 535,000.00	\$ 54,187.50	\$ -
11/01/30	\$2,355,000.00	\$ -	\$ 44,156.25	\$ 633,343.75
05/01/31	\$2,355,000.00	\$ 555,000.00	\$ 44,156.25	\$ -
11/01/31	\$1,800,000.00	\$ -	\$ 33,750.00	\$ 632,906.25
05/01/32	\$1,800,000.00	\$ 580,000.00	\$ 33,750.00	\$ -
11/01/32	\$1,220,000.00	\$ -	\$ 22,875.00	\$ 636,625.00
05/01/33	\$1,220,000.00	\$ 600,000.00	\$ 22,875.00	\$ -
11/01/33	\$ 620,000.00	\$ -	\$ 11,625.00	\$ 634,500.00
05/01/34	\$ 620,000.00	\$ 620,000.00	\$ 11,625.00	\$ 631,625.00
		\$ 5,355,000.00	\$ 1,029,682.50	\$ 6,384,682.50