

Flow Way Community Development District
Adopted Budget - General Fund (AMENDMENT 1)
Fiscal Year 2024

Description	Fiscal Year 2023 Budget	Actual Year End 09/30/2023	Fiscal Year 2024 Budget	Amendment #1	REVISED BUDGET FY 2024	Notes
Revenues and Other Sources						
Carryforward	\$ (85,253)		\$ (143,755)	\$ -	\$ (143,755)	Negative Number is Added Cash Required to Partially Fund 1st Quarter Operations
Interest Income - General Account	\$ -		\$ -	\$ -	\$ -	Interest on General Bank Account
Assessment Revenue					\$ -	
Assessments - On-Roll	\$ 1,657,379	\$ 1,600,174	\$ 1,988,811	\$ -	\$ 1,988,811	Assessments from Property Owner's
Assessments - Off-Roll			\$ -	\$ -	\$ -	
Truist - Loan Proceeds	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	Short Term Bank Loan to Fund Operations
Total Revenue & Other Sources	\$ 1,572,126	\$ 1,600,174	\$ 2,345,056	\$ -	\$ 2,345,056	
Appropriations						
Legislative						
Board of Supervisor's Fees	\$ 12,000	\$ 11,400	\$ 12,000	\$ -	\$ 12,000	Statutory Required Fees
Board of Supervisor's - FICA	\$ -		\$ -	\$ -	\$ -	FICA (if applicable)
Executive						
Professional - Management	\$ 40,000	\$ 40,000	\$ 43,000	\$ -	\$ 43,000	District Manager
Financial and Administrative						
Audit Services	\$ 5,700	\$ 5,600	\$ 5,700	\$ -	\$ 5,700	Statutory required audit yearly
Accounting Services	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	\$ 16,000	All Funds
Assessment Roll Preparation	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	\$ 16,000	Par Outstanding and yearly work with Property
Arbitrage Rebate Fees	\$ 3,000	\$ 3,500	\$ 3,000	\$ -	\$ 3,000	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
Other Contractual Services						
Recording and Transcription	\$ -		\$ -	\$ -	\$ -	- Transcription of Board Meeting
Legal Advertising	\$ 3,500	\$ 4,140	\$ 3,500	\$ -	\$ 3,500	Statutory Required Legal Advertising
Trustee Services	\$ 26,665	\$ 25,423	\$ 26,665	\$ -	\$ 26,665	Trust Fees for Bonds
Dissemination Agent Services	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	\$ 5,500	Required Reporting for Bonds
Bond Amortizaiton Schedules		\$ 350				GL# 5133405
Property Appraiser & Tax Coll. Fees	\$ 10,000	\$ 3,070	\$ 5,000	\$ -	\$ 5,000	Fees to place assessments on the tax bills
Bank Service Fees	\$ 300	\$ 232	\$ 300	\$ -	\$ 300	Bank Fees - Governmental Bank Account
Travel and Per Diem	\$ -	\$ 562	\$ -	\$ -	\$ -	
Communications and Freight Services						
Telephone	\$ -		\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 250	\$ 366	\$ 250	\$ -	\$ 250	Agenda Mailings and other misc mail
Rentals and Leases						
Meeting Room Rental	\$ -		\$ -	\$ -	\$ -	
Computer Services (Web Site)	\$ 2,000	\$ 600	\$ 2,000	\$ -	\$ 2,000	Statutory Maintenance of District Web site

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Insurance	\$ 15,000	\$ 11,196	\$ 15,000	\$ -	\$ 15,000	General Liability and D&O Liability Insurance
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	Department of Economic Opportunity Fee
Printing and Binding	\$ 250	\$ 343	\$ 250	\$ -	\$ 250	Agenda books and copies
Office Supplies	\$ -		\$ -	\$ -	\$ -	
Legal Services						
General Counsel	\$ 20,000	\$ 23,494	\$ 25,000	\$ 15,000	\$ 40,000	District Attorney
Special Counsel - Litigation	\$ 175,000	\$ 121,980	\$ 35,000	\$ (35,000)	\$ -	Special Counsel
Special Counsel - Court Reporter/Arbitrator	\$ -	\$ 6,690	\$ 7,500	\$ (7,500)	\$ -	Court Reporter & Arbitrator's Fees
Special Counsel - Experts for Legal Fees	\$ -		\$ 10,500	\$ (10,500)	\$ -	Special Counsel - To Be Determined
Special Counsel - Appellate Court	\$ -	\$ 56,192	\$ 75,000	\$ (75,000)	\$ -	Special Counsel
Truist Loan - Legal Fees	\$ -	\$ 22,047	\$ 20,000	\$ (20,000)	\$ -	Truist - Operating Loan Closing Fees
Special Counsel - Preserves Regulatory	\$ -		\$ -	\$ 7,500	\$ 7,500	
Special Counsel - Other	\$ -		\$ -	\$ -	\$ -	
Sub-Total:	\$ 351,340	\$ 374,860	\$ 327,340	\$ (125,500)	\$ 201,840	
Other General Government Services						
Engineering						
General Engineering	\$ 55,000	\$ 47,274	\$ 50,000	\$ -	\$ 50,000	Engineer (projects separated as identified)
Bonita Springs - Stormwater Discharge to Preserves	\$ -		\$ 10,000	\$ -	\$ 10,000	Un-going project to evaluate Bonita Springs Plan
20 yr Stormwater Analysis	\$ -		\$ -	\$ -	\$ -	Completed FY 2022
Sub-Total:	\$ 55,000	\$ 47,274	\$ 60,000	\$ -	\$ 60,000	
Stormwater Management Services						
Preserve Area Maintenance						
Environmental Engineering Consultant						
Task 1 - Bid Documents	\$ -		\$ -	\$ 15,000	\$ 15,000	Environmental Consultant
Task 2 Monthly site visits	\$ 13,350		\$ -	\$ 13,350	\$ 13,350	Environmental Consultant
Task 3 - Reporting to Regulatory Agencies	\$ 8,000		\$ -	\$ 8,000	\$ 8,000	Environmental Consultant
Task 4 - Fish Sampling to US Fish and Wildlife	\$ 10,350		\$ -	\$ 13,350	\$ 13,350	Environmental Consultant
Task 5 - Attendance at Board Meeting	\$ 1,000		\$ -	\$ -	\$ -	Environmental Consultant
Clearing Downed Trees/Cleanup	\$ 1,000	\$ 1,515	\$ -	\$ 1,000	\$ 1,000	Environmental Consultant
Code Enforcement for Incursion into Preserve	\$ -		\$ -	\$ -	\$ -	Environmental Consultant
Contingencies	\$ -		\$ -	\$ -	\$ -	Environmental Consultant
Repairs and Maintenance						
Wading Bird Foraging Areas	\$ 1,523		\$ -	\$ 1,600	\$ 1,600	Preserves Maintenance
Internal Preserves	\$ 6,598		\$ -	\$ 7,000	\$ 7,000	Preserves Maintenance
Western Preserve	\$ 3,333		\$ -	\$ 4,000	\$ 4,000	Preserves Maintenance
Northern Preserve Area 1	\$ 3,333		\$ -	\$ 68,000	\$ 68,000	Preserves Maintenance
Northern Preserve Area 2	\$ 3,334		\$ -	\$ 120,000	\$ 120,000	Preserves Maintenance

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Clearing Downed Trees/Cleanup	\$ 5,000	\$ 5,307	\$ -	\$ 5,000	\$ 5,000	Preserves Maintenance
Code Enforcement for IncurSION into Preserve	\$ -		\$ -	\$ -	\$ -	Preserves Maintenance
Installation - No Trespassing Signs		\$ 9,371	\$ -	\$ -	\$ -	Preserves Maintenance
Capital Outlay					\$ -	
Internal and External	\$ 55,000	\$ 2,318	\$ -	\$ -	\$ -	See CIP for Detail
Sub-Total:	\$ 111,819	\$ 18,511	\$ -	\$ 256,300	\$ 256,300	
Lake, Lake Bank and Littoral Shelf Maintenance						
Professional Services						
Asset Management	\$ 21,600	\$ 21,600	\$ 27,100	\$ -	\$ 27,100	Field Operations Manager
NPDES Monitoring	\$ -		\$ -	\$ -	\$ -	
Repairs & Maintenance		\$ 400			\$ -	
Aquatic Weed Control	\$ 104,000	\$ 117,675	\$ 120,000	\$ -	\$ 120,000	Weekly spraying Lakes w/(added treatments as
Littoral Shelf - Invasive Plant Control/Monitoring	\$ 66,000	\$ 23,095	\$ 35,000	\$ -	\$ 35,000	Monthly control of Invasives, maintain littoral
Lake Bank Maintenance	\$ 15,000	\$ 5,230	\$ 15,000	\$ -	\$ 15,000	Periodic maintenance of lake banks
Water Quality Testing	\$ 14,500	\$ 15,700	\$ 14,500	\$ -	\$ 14,500	Three times/year
Littoral Shelf Planting	\$ 10,000		\$ 20,000	\$ -	\$ 20,000	Replanting/Cleaning of Littorals
Aerations System	\$ -		\$ -	\$ -	\$ -	Aeration (Fountains) or below water aeration
Control Structures, Catch basins & Outfalls	\$ 12,000	\$ 5,107	\$ 28,000	\$ -	\$ 28,000	Rotating Three Year Program
Tree Removal/Miscellaneous Cleaning	\$ -		\$ 20,000	\$ -	\$ 20,000	Dead/Downed Tree Removal/Miscellaneous
Contingencies	\$ 15,505		\$ 18,600	\$ -	\$ 18,600	8% of Repairs and Maintenance
Capital Outlay		\$ 7,500			\$ -	
Fountain Installations	\$ -	\$ 700	\$ -	\$ -	\$ -	See CIP for Detail
Littoral Shelf Planting	\$ 4,000	\$ -	\$ 10,000	\$ -	\$ 10,000	See CIP for Detail
Lake Bank Restorations	\$ 183,128	\$ 102,537	\$ 172,298	\$ -	\$ 172,298	See CIP for Detail
Water Control Structures	\$ 31,000	\$ 29,293	\$ -	\$ -	\$ -	See CIP for Detail
Contingencies	\$ -	\$ 3,283	\$ -	\$ -	\$ -	
Sub-Total:	\$ 476,733	\$ 332,120	\$ 480,498	\$ -	\$ 480,498	
Community Wide Irrigation System						
Professional Services						
Asset Management	\$ 11,250	\$ 11,250	\$ 15,700	\$ -	\$ 15,700	Field Operations Manager
Consumptive Use Permit Monitoring	\$ 16,000		\$ 16,000	\$ -	\$ 16,000	SFWMD Permit Compliance Requirements
Utility Services					\$ -	
Electric - Pump Station	\$ 32,000	\$ 47,781	\$ 32,000	\$ -	\$ 32,000	Pumps Station Electric
Electric - Recharge Pumps	\$ 8,000	\$ 15,072	\$ 8,000	\$ -	\$ 8,000	Two pumps; for water withdrawal from aquifer/i
Wireless - Pump Station		\$ 230			\$ -	
Repairs and Maintenance					\$ -	
Pump Station and Wells	\$ 30,000	\$ 14,963	\$ 30,000	\$ -	\$ 30,000	Preventative Maint./we well water treatment an
Recharge Pumps	\$ 8,500	\$ 100,870	\$ 8,500	\$ -	\$ 8,500	Pump and Meter Repairs

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Main Line Irrigation System	\$ 6,600	\$ 5,703	\$ 6,600	\$ -	\$ 6,600	Irrigaion Main line Repairs
Contingencies	\$ 5,957	\$ 21,481	\$ 6,808	\$ -	\$ 6,808	8% of Repairs and Maintenance
Capital Outlay					\$ -	
New Meter and Backup Pump/Motor	\$ 28,000	\$ 3,311	\$ 45,000	\$ -	\$ 45,000	See CIP for Detail (Backup Well FY 2024)
Sub-Total:	\$ 146,307	\$ 220,661	\$ 168,608	\$ -	\$ 168,608	
Landscaping Services						
Professional Services						
Asset Management	\$ 9,250	\$ 9,250	\$ 14,000	\$ -	\$ 14,000	Field Operations Manager
Utility Services					\$ -	
Electric - Landscape Lighting	\$ 19,600		\$ 19,600	\$ -	\$ 19,600	In Ground Lighting and Street Lights
Potable Water - Fountains	\$ 2,400	\$ 4,630	\$ 2,400	\$ -	\$ 2,400	Two (20 Fountains)
Community Entrance (Landscaping)		\$ 7,930				
Repairs & Maintenance						
Landscape Maintenance	\$ 95,000	\$ 88,311	\$ 101,000	\$ -	\$ 101,000	Turf, Hedges, groundcover, trees
Tree Trimming	\$ 8,000	\$ 17,575	\$ 15,500	\$ -	\$ 15,500	Yearly Trimming of oak branches
Landscape Replacements	\$ 10,000	\$ 44,311	\$ 27,500	\$ -	\$ 27,500	Yearly Replacements as needed
Mulch Installation	\$ 12,500	\$ 8,686	\$ 33,000	\$ -	\$ 33,000	Two (2) times/year replacement with touchup
Annuals	\$ 32,000	\$ 56,259	\$ 50,000	\$ -	\$ 50,000	Two (2) times/year consistent with Master HOA
Annual Holiday Decorations	\$ 18,000	\$ 11,300	\$ 18,000	\$ -	\$ 18,000	Lighting, wreaths, etc. at bridge and entrance
Landscape Lighting	\$ 3,600	\$ 767	\$ 3,600	\$ -	\$ 3,600	Periodic repair of decorative lighting fixtures
Landscape Monuments	\$ 7,200	\$ -	\$ 9,000	\$ -	\$ 9,000	Periodic Pressure Washing/Repairs
Fountains	\$ 18,500	\$ 41,491	\$ 22,500	\$ -	\$ 22,500	Weekly Service and pump repairs (as needed)
Bridge & Roadway - Main Entrance	\$ 13,500	\$ 5,692	\$ 13,500	\$ -	\$ 13,500	Periodic Pressure Washing of concrete and brick
Miscellaneous Repairs	\$ 3,000	\$ 7,309	\$ 3,000	\$ -	\$ 3,000	Other Miscellaneous items not accounted for
Contingencies	\$ 15,491	\$ 2,725	\$ 23,728	\$ -	\$ 23,728	8% of Repairs and Maintenance
Capital Outlay						
Landscaping	\$ -	\$ 4,013	\$ 82,500	\$ -	\$ 82,500	See CIP for Detail
Sub-Total:	\$ 268,041	\$ 310,249	\$ 438,828	\$ -	\$ 438,828	
Reserves & Overall Contingencies:						
District Asset Restoration and/or Natural Disaster Funding	\$ -		\$ 158,030	\$ (30,800)	\$ 127,230	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for
Contingencies	\$ 100,000		\$ 100,000	\$ (100,000)	\$ -	Unforeseen Operation Additions
Debt Service						
Principal Repayment - Mandatory (Truist Loan)	\$ -		\$ 500,000	\$ -	\$ 500,000	Operating Loan Required to Fund Operatons

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Interest Expense - Mandatory (Truist Loan)	\$ -	\$ 19,817	\$ 12,200	\$ -	\$ 12,200	Interest Expense - Operating Loan
Sub-Total:	<u>\$ -</u>	<u>\$ 19,817</u>	<u>\$ 512,200</u>	<u>\$ -</u>	<u>\$ 512,200</u>	
Other Fees and Charges						
Discounts	\$ 62,885		\$ 99,552	\$ -	\$ 99,552	Discount on assessments for November early
Total Appropriations	<u>\$ 1,572,125</u>	<u>\$ 1,323,492</u>	<u>\$ 2,345,056</u>	<u>\$ -</u>	<u>\$ 2,345,056</u>	
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Net Increase/(Decrease) in Fund Balance		\$ 276,682	\$ 143,755	\$ -	\$ 143,755	Projected Cash Balances
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Components of Fund Balance						
Beginning - Projected Ending Fund Balance	\$ (65,145)	\$ 411,643	\$ 278,716		\$ 411,643	Beginning Cash (Revised FY 2024 Column)
Reserved for Operations (1st. Three Months)		\$ -	\$ 278,716		\$ 429,927	Reserved for Operations (1st. Three Months)
Storm Event's/Unforseen Capital/Reserves/Future Operations		\$ -	\$ 158,030		\$ -	Long Term Planning - Asset
Total Fund Balance	<u>\$ (65,145)</u>	<u>\$ 411,643</u>	<u>\$ 436,746</u>		<u>\$ 429,927</u>	