

***ChampionsGate***  
***Community Development District***

***Adopted Budget***  
***FY2025***

**GMS**  
GOVERNMENTAL MANAGEMENT SERVICES

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**ChampionsGate**  
**Community Development District**  
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**General Fund**

	Adopted Budget FY2024	Actual Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Adopted Budget FY2025
<b>Revenues:</b>					
Special Assessments	\$ 729,046	\$ 733,427	\$ -	\$ 733,427	\$ 729,046
Interest	\$ 6,750	\$ 24,899	\$ 7,500	\$ 32,399	\$ 6,000
Miscellaneous Income	\$ -	\$ 7,310	\$ -	\$ 7,310	\$ -
Carry Forward Surplus*	\$ -	\$ -	\$ -	\$ -	\$ 385,086
<b>Total Revenues</b>	<b>\$ 735,796</b>	<b>\$ 765,636</b>	<b>\$ 7,500</b>	<b>\$ 773,136</b>	<b>\$ 1,120,132</b>
<b>Expenditures:</b>					
<b>Administrative:</b>					
Supervisor Fees	\$ 6,000	\$ 3,600	\$ 2,000	\$ 5,600	\$ 6,000
FICA Expense	\$ 459	\$ 275	\$ 153	\$ 428	\$ 459
Engineering Fees	\$ 10,000	\$ 1,828	\$ 1,172	\$ 3,000	\$ 10,000
Attorney	\$ 22,500	\$ 14,593	\$ 5,000	\$ 19,593	\$ 22,500
Annual Audit	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ 3,600
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,250
Management Fees	\$ 40,355	\$ 30,266	\$ 10,089	\$ 40,355	\$ 42,500
Information Technology	\$ 1,800	\$ 1,350	\$ 450	\$ 1,800	\$ 1,890
Website Maintenance	\$ 1,400	\$ 1,050	\$ 350	\$ 1,400	\$ 1,470
Telephone	\$ 100	\$ -	\$ 25	\$ 25	\$ 100
Postage	\$ 500	\$ 273	\$ 122	\$ 395	\$ 500
Printing & Binding	\$ 500	\$ 39	\$ 21	\$ 60	\$ 500
Insurance	\$ 13,600	\$ 12,784	\$ -	\$ 12,784	\$ 14,063
Legal Advertising	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
Other Current Charges	\$ 1,000	\$ 1,375	\$ 450	\$ 1,825	\$ 2,000
Office Supplies	\$ 125	\$ 18	\$ 12	\$ 30	\$ 125
Property Appraiser Fee	\$ 550	\$ 465	\$ -	\$ 465	\$ 550
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Total Administrative:</b>	<b>\$ 110,064</b>	<b>\$ 76,591</b>	<b>\$ 22,344</b>	<b>\$ 98,935</b>	<b>\$ 114,182</b>
<b>Operations &amp; Maintenance</b>					
Onsite Management	\$ 147,600	\$ 110,699	\$ 36,900	\$ 147,598	\$ 147,600
Property Insurance	\$ 44,450	\$ 42,606	\$ -	\$ 42,606	\$ 48,145
Electric	\$ 35,000	\$ 21,652	\$ 8,234	\$ 29,886	\$ 35,000
Water & Sewer	\$ 300	\$ 231	\$ 79	\$ 310	\$ 500
Trash Removal	\$ 4,881	\$ 2,186	\$ 535	\$ 2,721	\$ 2,370
Landscape Maintenance	\$ 145,514	\$ 109,135	\$ 36,378	\$ 145,514	\$ 162,975
Landscape Contingency	\$ 25,000	\$ 51,120	\$ -	\$ 51,120	\$ 20,000
Lake Maintenance	\$ 6,120	\$ 4,455	\$ 1,485	\$ 5,940	\$ 6,120
Fountain Maintenance	\$ 7,880	\$ 7,257	\$ 1,050	\$ 8,307	\$ 7,860
Irrigation Repairs	\$ 25,000	\$ 7,345	\$ 4,655	\$ 12,000	\$ 20,000
Repairs & Maintenance	\$ 6,000	\$ 1,248	\$ 752	\$ 2,000	\$ 6,000
Lighting	\$ 8,000	\$ 9,687	\$ -	\$ 9,687	\$ 10,000
Painting Public Areas	\$ 1,500	\$ 2,591	\$ -	\$ 2,591	\$ 2,500
Traffic Signals	\$ 8,000	\$ 8,666	\$ 1,341	\$ 10,007	\$ 10,000
Sidewalks	\$ 35,000	\$ 28,950	\$ -	\$ 28,950	\$ 30,000
Signage	\$ 6,500	\$ 5,032	\$ -	\$ 5,032	\$ 3,500
Security	\$ 70,000	\$ 48,380	\$ 21,620	\$ 70,000	\$ 70,000
Mosquito Control	\$ 6,741	\$ 3,852	\$ 2,889	\$ 6,741	\$ 6,741
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 583,486</b>	<b>\$ 465,092</b>	<b>\$ 115,918</b>	<b>\$ 581,009</b>	<b>\$ 589,311</b>
<b>Reserves</b>					
Capital Reserve Transfer	\$ 42,246	\$ 42,246	\$ -	\$ 42,246	\$ 416,639
<b>Total Reserves</b>	<b>\$ 42,246</b>	<b>\$ 42,246</b>	<b>\$ -</b>	<b>\$ 42,246</b>	<b>\$ 416,639</b>
<b>Total Expenditures</b>	<b>\$ 735,796</b>	<b>\$ 583,929</b>	<b>\$ 138,261</b>	<b>\$ 722,191</b>	<b>\$ 1,120,132</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>	<b>\$ 181,707</b>	<b>\$ (130,761)</b>	<b>\$ 50,946</b>	<b>\$ -</b>

\*Less 1st Quarter Operating

Net Assessment	\$729,046
Collection Cost (6%)	\$46,535
Gross Assessment	<u>\$775,581</u>

**CHAMPIONSGATE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET**

**REVENUES:**

**SPECIAL ASSESSMENTS**

The District will levy a Non-Ad Valorem assessment on all of the assessable property within the District to fund all general operating and maintenance expenditures for the fiscal year.

**INTEREST**

The District generates funds from invested funds.

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**EXPENDITURES:**

**ADMINISTRATION**

**SUPERVISORS FEES**

Chapter 190, Florida Statutes, allows for a member of the Board of Supervisors to be compensated \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings. Amount is based on 5 Supervisors attending 6 Board meetings during the fiscal year.

**FICA EXPENSE**

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

**ENGINEERING FEES**

The District's Engineer, Hanson, Water & Associates, will be providing general engineering services to the District, e.g., attendance and preparation for the monthly Board meetings, review of invoices, preparation and review of contract specifications and bid documents, and various projects assigned as directed by the Board of Supervisors and the District Manager.

**ATTORNEY**

The District's Attorney, Clark & Albaugh, LLP, will be providing general legal services to the District, e.g., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager

**ANNUAL AUDIT**

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The District has contracted with Grau & Associates for this service.

**CHAMPIONSGATE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET**

**ASSESSMENT ADMINISTRATION**

The District has contracted with Governmental Management Services-Central Florida, LLC to levy and administer the collection of a Non-Ad Valorem assessment on all assessable property within the District.

**MANAGEMENT FEES**

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

**INFORMATION TECHNOLOGY**

The District has contracted with Governmental Management Services-Central Florida, LLC for costs related to District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

**WEBSITE MAINTENANCE**

The District has contracted with Governmental Management Services-Central Florida, LLC for the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

**TELEPHONE**

Telephone and fax machine.

**POSTAGE**

The District incurs charges for mailing Board meeting agenda packages, invoices to third parties, checks for vendors and other required correspondence.

**PRINTING & BINDING**

The District incurs charges for printing and binding agenda packages for board meetings, printing of computerized checks, correspondence, stationary, etc.

**INSURANCE**

The District's general liability and public officials' liability coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to government agencies.

**CHAMPIONSGATE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET**

**LEGAL ADVERTISING**

Advertising of monthly board meetings, public hearings, and any services that are required to be advertised for public bidding, i.e. audit services, engineering service, maintenance contracts and any other advertising that may be required. The District publishes all of its legal advertising in the Orlando Sentinel.

**OTHER CURRENT CHARGES**

Represents bank charges and any other miscellaneous charges that the District may incur during the fiscal year.

**OFFICE SUPPLIES**

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

**PROPERTY APPRAISER FEES**

Represents a fee charged by Osceola County Property Appraiser’s office for assessment administration services.

**DUES, LICENSES & SUBSCRIPTIONS**

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

**OPERATIONS & MAINTENANCE:**

**ONSITE MANAGEMENT**

Personnel used to maintain the District property. The District has contracted with Rida Associates Limited Partnership.

Description	Monthly	Annual
Onsite Management Services	\$12,300	\$147,600
<b>Total</b>		<b>\$147,600</b>

**PROPERTY INSURANCE**

The District’s property insurance coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

**CHAMPIONSGATE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET**

**ELECTRIC**

To record cost of electric for projects, such as street lighting, electric for irrigation wells and fountains. The District has the following utility accounts with Duke Energy.

Account#	Address	Monthly	Annual
9100 8848 0869	8301 ChampionsGate Blvd Spkl D	\$350	\$4,200
9100 8848 0132	8399 ChampionsGate Blvd Spkl E	\$800	\$9,600
9100 8848 0637	8390 ChampionsGate Blvd TFLT	\$50	\$600
9100 8848 1141	8397 ChampionsGate Blvd Spkl F	\$175	\$2,100
9100 8848 1381	0 Championsgate Blvd Spkl G	\$200	\$2,400
9100 8848 1589	1500 Berwick Dr Spkl	\$55	\$660
9100 8848 1852	8380 ChampionsGate Blvd Spkl C	\$550	\$6,600
9100 8848 2308	8300 ChampionsGate Blvd TFLT	\$45	\$540
9101 5958 9866	81801 ChampionsGate Blvd Unit B (Fntn)	\$275	\$3,300
	Contingency		\$5,000
<b>Total</b>			<b>\$35,000</b>

**WATER/SEWER**

To record the cost of running the fountains. The District has the following accounts with Toho Water Authority.

Account#	Address	Monthly	Annual
2587190-690100	100 ChampionsGate Blvd	\$35	\$420
	Contingency		\$80
<b>Total</b>			<b>\$500</b>

**TRASH REMOVAL**

To record the expenses related to trash and rubbish removal of miscellaneous items, dumpster contract service and hauling of miscellaneous items. The District has the following utility account with Waste Management.

Account#	Address	Monthly	Annual
4-70186-52000	8390 ChampionsGate Blvd. Ste.104	\$178	\$2,139
	Contingency		\$231
<b>Total</b>			<b>\$2,370</b>

**CHAMPIONSGATE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET**

**LANDSCAPE MAINTENANCE CONTRACT**

The District has contracted with Weber Environmental Services, Inc. to provide the monthly landscaping services which include turf care, shrubs/ground cover care, annuals, tree care, irrigation system, pressuring washing and litter removal.

Description	Monthly	Annual
<b>Landscape Maintenance Contract</b>	<b>\$12,126</b>	<b>\$145,514</b>
<b>Contingency</b>		<b>\$17,462</b>
<b>Total</b>		<b>\$162,975</b>

**LANDSCAPE CONTINGENCY**

This category will be used for the annual palm tree trimming as well as any miscellaneous landscape items not included under the landscape contract.

**LAKE MAINTENANCE**

To record expenses for the monthly maintenance and contract services for the lakes. The District has contracted The Lake Doctors, Inc.

Description	Monthly	Annual
<b>Lake Services</b>	<b>\$495</b>	<b>\$5,940</b>
<b>Contingency</b>		<b>\$180</b>
<b>Total</b>		<b>\$6,120</b>

**FOUNTAIN MAINTENANCE**

To record expenses for equipment, supplies, maintenance and contract services for fountains the district maintains. The District has contracted with Fountain Design Group, Inc.

Description	Monthly	Annual
<b>Fountain Services</b>	<b>\$350</b>	<b>\$4,200</b>
<b>Fountain Quarterly Services @ \$250</b>		<b>\$1,000</b>
<b>Contingency</b>		<b>\$2,660</b>
<b>Total</b>		<b>\$7,860</b>

**IRRIGATION REPAIRS**

Monthly inspection and repairs of irrigation system.

**REPAIRS & MAINTENANCE**

To record the cost of any maintenance expenses not properly classified in any of the other accounts.

**LIGHTING**

Repair and replacement of lighting fixtures throughout the property.



**CHAMPIONSGATE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET**

**PAINTING PUBLIC AREAS**

To record the cost of painting supplies and contact services for outside areas.

**TRAFFIC SIGNALS**

To record the cost to maintain all traffic signals per the Traffic Signal Contract.

**SIDEWALKS**

To record cost to maintain all sidewalks.

**SIGNAGE**

To record cost to maintain all signs within the District boundaries.

**SECURITY**

To record the expenses for security. District has contracted with Florida Highway Patrol trooper to provide off-duty police security at a rate of \$55.00 per hour.

**MOSQUITO CONTROL**

Scheduled maintenance consists of mosquito spraying and larviciding along roadways and paths, and mosquito population monitoring in the form of landing rate counts and light traps. The District has contracted with Clarke Environmental Mosquito Management, Inc.

**TRANSFER OUT - CAPITAL RESERVE**

Funds transferred out to Capital Reserve for capital outlay expenses.

# ChampionsGate

## Community Development District

### Adopted Budget

#### FY2025

#### Capital Reserve Fund

	Adopted Budget FY2024	Actual Thru 6/30/24	Projected Next 3 Months	Total Projected 9/30/24	Adopted Budget FY2025
<b>Revenues:</b>					
Transfer In	\$ 42,246	\$ 42,246	\$ -	\$ 42,246	\$ 416,639
Interest	\$ 18,000	\$ 22,282	\$ 7,500	\$ 29,782	\$ 25,000
<b>Total Revenues</b>	<b>\$ 60,246</b>	<b>\$ 64,528</b>	<b>\$ 7,500</b>	<b>\$ 72,028</b>	<b>\$ 441,639</b>
<b>Expenditures:</b>					
Contingency	\$ 500	\$ 353	\$ 120	\$ 473	\$ 500
Capital Outlay	\$ 100,000	\$ 96,187	\$ 50,000	\$ 146,187	\$ 200,000
<b>Total Expenditures</b>	<b>\$ 100,500</b>	<b>\$ 96,540</b>	<b>\$ 50,120</b>	<b>\$ 146,660</b>	<b>\$ 200,500</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (40,254)</b>	<b>\$ (32,011)</b>	<b>\$ (42,620)</b>	<b>\$ (74,631)</b>	<b>\$ 241,139</b>
<b>Fund Balance - Beginning</b>	<b>\$ 631,286</b>	<b>\$ 684,621</b>	<b>\$ -</b>	<b>\$ 684,621</b>	<b>\$ 609,990</b>
<b>Fund Balance - Ending</b>	<b>\$ 591,032</b>	<b>\$ 652,610</b>	<b>\$ (42,620)</b>	<b>\$ 609,990</b>	<b>\$ 851,129</b>

FY2024 Updated Expenses	
Description	Amount
<b>ABC Sealcoating and Paving</b>	
Parking Lot Line Striping & Pavement Markings (Thermo Plastic)	\$ 25,072
<b>Fountain Design Group</b>	
Installation of Libra Floating Fountain	\$ 26,630
Installation of Cascade Lake Fountain	\$ 17,210
<b>L.C. Electric, Inc.</b>	
Electrical Wiring Services for Fountain	\$ 27,275
<b>Roadway Repairs (Estimated)</b>	<b>\$ 50,000</b>
<b>Total</b>	<b>\$ 146,187</b>

FY2025 Adopted Expenses	
Description	Amount
Roadway Milling & Paving - 1st Year Portion	\$ 200,000
<b>Total</b>	<b>\$ 200,000</b>