

ChampionsGate
Community Development District

Proposed Budget
FY2026

GMS
GOVERNMENTAL MANAGEMENT SERVICES

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ChampionsGate
Community Development District
Proposed Budget
FY2026
General Fund

	Adopted Budget FY2025	Actual Thru 3/31/25	Projected Next 6 Months	Total Projected 9/30/25	Proposed Budget FY2026
Revenues:					
Special Assessments	\$ 729,046	\$ 700,917	\$ 28,129	\$ 729,046	\$ 729,046
Interest	6,000	8,209	6,000	14,209	6,000
Carry Forward Surplus*	385,086	382,228	-	382,228	18,794
Total Revenues	\$ 1,120,132	\$ 1,091,354	\$ 34,129	\$ 1,125,483	\$ 753,840
Expenditures:					
Administrative:					
Supervisor Fees	\$ 6,000	\$ 2,000	\$ 4,000	\$ 6,000	\$ 6,000
FICA Expense	459	153	306	459	459
Engineering Fees	10,000	1,758	3,243	5,000	10,000
Attorney	22,500	5,378	11,498	16,875	22,500
Annual Audit	3,600	-	3,600	3,600	3,700
Assessment Administration	5,250	5,250	-	5,250	5,408
Management Fees	42,500	21,250	21,250	42,500	43,775
Information Technology	1,890	945	945	1,890	1,948
Website Maintenance	1,470	735	735	1,470	1,514
Telephone	100	-	50	50	100
Postage	500	226	274	500	500
Printing & Binding	500	16	44	60	300
Insurance	14,063	13,679	-	13,679	15,047
Legal Advertising	2,500	-	2,500	2,500	2,500
Other Current Charges	2,000	910	910	1,820	2,000
Office Supplies	125	15	35	50	125
Property Appraiser Fee	550	348	-	348	400
Dues, Licenses & Subscriptions	175	175	-	175	175
Total Administrative:	\$ 114,182	\$ 52,836	\$ 49,389	\$ 102,226	\$ 116,451
Operations & Maintenance					
Onsite Management	\$ 147,600	\$ 73,799	\$ 73,799	\$ 147,598	\$ 147,600
Property Insurance	48,145	43,484	-	43,484	50,007
Electric	35,000	16,144	18,000	34,144	36,000
Water & Sewer	500	94	200	294	500
Trash Removal	2,370	1,423	1,636	3,059	3,977
Landscape Maintenance	162,975	81,488	79,388	160,875	179,313
Landscape Contingency	20,000	4,088	10,912	15,000	20,000
Lake Maintenance	6,120	2,995	2,820	5,815	6,240
Fountain Maintenance	7,860	7,062	3,671	10,733	8,320
Irrigation Repairs	20,000	12,703	7,297	20,000	20,000
Repairs & Maintenance	6,000	922	2,078	3,000	6,000
Lighting	10,000	5,586	4,414	10,000	10,000
Painting Public Areas	2,500	-	20,000	20,000	2,500
Traffic Signals	10,000	4,255	5,745	10,000	10,000
Sidewalks	30,000	-	15,000	15,000	30,000
Signage	3,500	-	1,750	1,750	3,500
Security	70,000	29,490	40,510	70,000	70,000
Mosquito Control	6,741	2,937	6,067	9,005	9,556
Hurricane Expenses	-	8,068	-	8,068	-
Total Operations & Maintenance:	\$ 589,311	\$ 294,538	\$ 293,287	\$ 587,824	\$ 613,513
Reserves					
Capital Reserve Transfer	\$ 416,639	\$ 416,639	\$ -	\$ 416,639	\$ 23,876
Total Reserves	\$ 416,639	\$ 416,639	\$ -	\$ 416,639	\$ 23,876
Total Expenditures	\$ 1,120,132	\$ 764,013	\$ 342,676	\$ 1,106,689	\$ 753,840
Excess Revenues (Expenditures)	\$ -	\$ 327,341	\$ (308,547)	\$ 18,794	\$ 0

*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.

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, Inc., 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, PLLC, 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
Total		\$147,600

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	\$300	\$3,600
9100 8848 0132	8399 ChampionsGate Blvd Spkl E	\$700	\$8,400
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	\$150	\$1,800
9100 8848 1852	8380 ChampionsGate Blvd Spkl C	\$650	\$7,800
9100 8848 2308	8300 ChampionsGate Blvd TFLT	\$45	\$540
9101 5958 0239	81801 ChampionsGate Blvd Unit A (Fntn)	\$350	\$4,200
9101 5958 9866	81801 ChampionsGate Blvd Unit B (Fntn)	\$400	\$4,800
	Contingency		\$2,160
Total			\$36,000

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
Total			\$500

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	Trash Services (October - June)	\$308	\$2,775
	Trash Services (July - September)	\$401	\$1,202
Total			\$3,977

**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
Landscape Maintenance Contract	\$14,609	\$175,313
Total		\$175,313

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
Lake Services	\$505	\$6,060
Contingency		\$180
Total		\$6,240

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
Fountain Services	\$360	\$4,320
Fountain Quarterly Services @ \$250		\$1,000
Contingency		\$3,000
Total		\$8,320

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.

**CHAMPIONSGATE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET**

LIGHTING

Repair and replacement of lighting fixtures throughout the property.

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

Proposed Budget

FY2026

Capital Reserve Fund

	Adopted Budget FY2025	Actual Thru 3/31/25	Projected Next 6 Months	Total Projected 9/30/25	Proposed Budget FY2026
Revenues:					
Transfer In	\$ 416,639	\$ 416,639	\$ -	\$ 416,639	\$ 23,876
Interest	25,000	18,776	18,000	36,776	30,000
Total Revenues	\$ 441,639	\$ 435,415	\$ 18,000	\$ 453,415	\$ 53,876
Expenditures:					
Contingency	\$ 500	\$ 246	\$ 270	\$ 516	\$ 550
Capital Outlay	\$ 200,000	\$ 22,125	\$ -	\$ 22,125	\$ 200,000
Total Expenditures	\$ 200,500	\$ 22,371	\$ 270	\$ 22,641	\$ 200,550
Excess Revenues (Expenditures)	\$ 241,139	\$ 413,044	\$ 17,730	\$ 430,774	\$ (146,674)
Fund Balance - Beginning	\$ 609,990	\$ 660,196	\$ -	\$ 660,196	\$ 1,090,970
Fund Balance - Ending	\$ 851,129	\$ 1,073,240	\$ 17,730	\$ 1,090,970	\$ 944,296

FY2025 Updated Expenses	
Description	Amount
New 5HP Franklin Submersible Pump & Motor w/21' of 2" Drop Pipe	\$ 9,450
New 5HP Franklin Submersible Pump & Motor w/42' of 2" Drop Pipe	12,675
Total	\$ 22,125

FY2026 Proposed Expenses	
Description	Amount
Roadway Milling & Paving - 1st Year Portion	\$ 200,000
Total	\$ 200,000