

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

***Proposed Budget***  
***FY2027***

**GMS**  
GOVERNMENTAL MANAGEMENT SERVICES

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**ChampionsGate**  
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**General Fund**

	Adopted Budget FY2026	Actual Thru 3/31/26	Projected Next 6 Months	Total Projected 9/30/26	Proposed Budget FY2027
<b>Revenues:</b>					
Special Assessments	\$ 729,046	\$ 704,982	\$ 24,064	\$ 729,046	\$ 729,046
Interest	6,000	6,050	7,250	13,300	10,000
Carry Forward Surplus*	31,736	42,353	-	42,353	39,989
<b>Total Revenues</b>	<b>\$ 766,782</b>	<b>\$ 753,385</b>	<b>\$ 31,314</b>	<b>\$ 784,699</b>	<b>\$ 779,035</b>
<b>Expenditures:</b>					
<b>Administrative:</b>					
Supervisor Fees	\$ 6,000	\$ 1,000	\$ 3,000	\$ 4,000	\$ 6,000
FICA Expense	459	77	230	306	459
Engineering Fees	10,000	-	5,000	5,000	10,000
Attorney	22,500	6,754	10,121	16,875	22,500
Annual Audit	3,700	3,700	-	3,700	3,800
Assessment Administration	5,408	5,408	-	5,408	5,624
Management Fees	43,775	21,888	21,888	43,775	45,526
Information Technology	1,948	974	974	1,948	2,026
Website Maintenance	1,514	757	757	1,514	1,575
Telephone	100	-	50	50	100
Postage	500	149	201	350	500
Printing & Binding	300	-	150	150	300
Insurance	15,889	14,500	-	14,500	15,950
Legal Advertising	2,500	-	2,500	2,500	2,500
Other Current Charges	2,000	854	846	1,700	2,000
Office Supplies	125	2	60	63	125
Property Appraiser Fee	400	-	400	400	400
Dues, Licenses & Subscriptions	175	175	-	175	175
<b>Total Administrative:</b>	<b>\$ 117,293</b>	<b>\$ 56,238</b>	<b>\$ 46,176</b>	<b>\$ 102,414</b>	<b>\$ 119,560</b>
<b>Operations &amp; Maintenance:</b>					
Onsite Management	\$ 147,600	\$ 73,799	\$ 73,801	\$ 147,600	\$ 147,600
Property Insurance	46,963	42,687	-	42,687	42,700
Electric	36,000	12,767	16,108	28,875	36,000
Water & Sewer	500	108	142	250	500
Trash Removal	3,977	1,815	2,114	3,929	3,977
Landscape Maintenance	179,313	87,656	87,656	175,313	184,079
Landscape Contingency	20,000	7,662	7,338	15,000	20,000
Lake Maintenance	6,240	2,820	2,820	5,640	6,240
Fountain Maintenance	8,320	2,257	2,910	5,167	8,320
Irrigation Repairs	20,000	27,757	20,000	47,757	35,000
Repairs & Maintenance	6,000	9,597	2,903	12,500	10,000
Lighting	10,000	2,927	4,573	7,500	10,000
Painting Public Areas	2,500	542	708	1,250	2,500
Traffic Signals	10,000	5,276	3,932	9,208	10,000
Sidewalks	30,000	19,825	-	19,825	30,000
Signage	3,500	497	1,004	1,500	3,500
Security	70,000	33,650	36,350	70,000	70,000
Mosquito Control	9,556	3,092	6,183	9,275	9,553
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 610,469</b>	<b>\$ 334,734</b>	<b>\$ 268,542</b>	<b>\$ 603,276</b>	<b>\$ 629,969</b>
<b>Reserves</b>					
Capital Reserve Transfer	\$ 39,020	\$ 39,020	\$ -	\$ 39,020	\$ 29,506
<b>Total Reserves</b>	<b>\$ 39,020</b>	<b>\$ 39,020</b>	<b>\$ -</b>	<b>\$ 39,020</b>	<b>\$ 29,506</b>
<b>Total Expenditures</b>	<b>\$ 766,782</b>	<b>\$ 429,992</b>	<b>\$ 314,718</b>	<b>\$ 744,710</b>	<b>\$ 779,034</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 0</b>	<b>\$ 323,393</b>	<b>\$ (283,404)</b>	<b>\$ 39,989</b>	<b>\$ 0</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 – Tax Collector

The District will levy a non-ad valorem special assessment on all the assessable property within the District in order to fund all the operating and maintenance expenditures during the fiscal year. These assessments are billed on tax bills.

### Interest

The District will invest surplus funds with State Board of Administration.

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## **EXPENDITURES:**

### **Administrative:**

#### Supervisor Fees

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

#### FICA Expense

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

#### Engineering Fees

The District's engineer, Hanson, Walter & Associates, Inc., will be providing general engineering services to the District, e.g. attendance and preparation for 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 legal counsel, Clark & Albaugh, PLLC, will be providing general legal services to the District, e.g. attendance and preparation for board meetings, preparation and 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 and 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 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, budget preparation, all financial reporting, annual audit, 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 service, 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 of agenda packages, overnight deliveries, checks for vendors and other required correspondence.

#### Printing & Binding

Printing and binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

#### Insurance

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

#### Legal Advertising

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

#### Other Current Charges

Represents any miscellaneous expenses incurred during the fiscal year such as bank fees, deposit slips, stop payments, etc.

# ChampionsGate Community Development District

GENERAL FUND BUDGET

Office Supplies

The District incurs charges for office supplies that need to be purchased during the fiscal year.

Property Appraiser Fee

Represents an annual 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 Florida Department of Commerce for \$175. This is the only expense under this category for the District.

Onsite Management

Provide onsite management of contracts for the District such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

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

Property Insurance

Represents estimated costs for the annual coverage of property insurance. Coverage will be provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Electric

Represents cost of electric services for areas within the District. Areas include irrigation electric meters, fountains, etc. District currently has the following 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
<b>Total</b>			<b>\$36,000</b>

# ChampionsGate

## Community Development District

### GENERAL FUND BUDGET

Water & Sewer

Represents cost for water services for areas within the District. The District currently has the following account 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

Represents cost for trash removal services. The District currently has the following 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
<b>Total</b>			<b>\$3,977</b>

Landscape Maintenance

The District will maintain the landscaping within the common areas of the District after installation of landscape material has been completed. The District has contracted with Weber Environmental Services, Inc. for this service.

Description	Monthly	Annual
Landscape Maintenance - SS CDD	\$20,612	\$247,344
Landscape Maintenance - SSC CDD	\$16,366	\$196,392
Fox North & X Tract	\$2,195	\$26,340
Palm Trimming		\$28,320
Contingency - 3% Increase		\$14,102
<b>Total</b>		<b>\$512,498</b>

Landscape Contingency

Represents estimated costs for any additional landscape expenses such as installation of annual plant replacement, mulch, tree replacement and any other landscape expenses not covered under the monthly landscape contract.

Lake Maintenance

Represents cost for maintenance to the ponds located within the District. The District has contracted with The Lake Doctors. Inc. for the inspections, treatment and prevention of noxious aquatic weeds and algae.

Description	Monthly	Annual
Lake Services	\$505	\$6,060
Contingency		\$180
<b>Total</b>		<b>\$6,240</b>

# ChampionsGate Community Development District

GENERAL FUND BUDGET

Fountain Maintenance

Represents repair and maintenance cost to the fountain structures maintained by the District. The District has contacted with Fountain Design Group, inc. for this service.

Description	Monthly	Annual
<b>Fountain Services</b>	<b>\$360</b>	<b>\$4,320</b>
<b>Fountain Quarterly Services @ \$250</b>		<b>\$1,000</b>
<b>Contingency</b>		<b>\$3,000</b>
<b>Total</b>		<b>\$8,320</b>

Irrigation Repairs

Represents estimated costs for any supplies and repairs to the irrigation system maintained by the District.

Repairs & Maintenance

Represents estimated costs for any repairs and maintenance to common areas maintained by the District.

Lighting

Represents estimated cost to repair, replace and maintain lighting fixtures maintained by the District.

Painting Public Areas

Represents estimated cost of painting supplies and services for areas maintained by the District.

Traffic Signals

Represents cost for monthly maintenance and any repairs on all traffic signals maintained by the District. The District has contracted with Traffic Engineering and Management LLC for this service.

Sidewalks

Represents estimated cost to repair and maintain sidewalks within the District.

Signage

Represents estimated cost for any unforeseen repairs or replacement for all signs maintained by the District.

Security

Represents security services for off duty enforcement provided by Florida Highway Patrol. Security services are provided at a rate of \$65.00 per hour.

# ChampionsGate Community Development District

GENERAL FUND BUDGET

Mosquito Control

Represents scheduled maintenance 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 contact with Clarke Environmental Mosquito Management, inc. for this service.

Description	Monthly	Annual
<b>Mosquito Management Services - 9 Months</b>	<b>\$1,061</b>	<b>\$9,553</b>
<b>Total</b>		<b>\$9,553</b>

Transfer Out – Capital Reserve

Represents proposed amount to transfer to the Capital Reserve fund.

# ChampionsGate

## Community Development District

### Proposed Budget

#### FY2027

#### Capital Reserve Fund

	Adopted Budget FY2026	Actual Thru 3/31/26	Projected Next 6 Months	Total Projected 9/30/26	Proposed Budget FY2027
<b>Revenues:</b>					
Transfer In	\$ 39,020	\$ 39,020	\$ -	\$ 39,020	\$ 29,506
Interest	30,000	21,347	21,000	42,347	15,000
<b>Total Revenues</b>	<b>\$ 69,020</b>	<b>\$ 60,367</b>	<b>\$ 21,000</b>	<b>\$ 81,367</b>	<b>\$ 44,506</b>
<b>Expenditures:</b>					
Contingency	\$ 550	\$ 258	\$ 258	\$ 516	\$ 550
Capital Outlay	200,000	-	-	-	600,000
<b>Total Expenditures</b>	<b>\$ 200,550</b>	<b>\$ 258</b>	<b>\$ 258</b>	<b>\$ 516</b>	<b>\$ 600,550</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (131,530)</b>	<b>\$ 60,109</b>	<b>\$ 20,742</b>	<b>\$ 80,851</b>	<b>\$ (556,044)</b>
<b>Fund Balance - Beginning</b>	<b>\$ 1,094,721</b>	<b>\$ 1,105,772</b>	<b>\$ -</b>	<b>\$ 1,105,772</b>	<b>\$ 1,186,623</b>
<b>Fund Balance - Ending</b>	<b>\$ 963,191</b>	<b>\$ 1,165,881</b>	<b>\$ 20,742</b>	<b>\$ 1,186,623</b>	<b>\$ 630,579</b>

FY2026 Updated Expenses	
Description	Amount
<b>Total</b>	<b>\$ -</b>

FY2027 Proposed Expenses	
Description	Amount
Roadway Milling & Paving	\$ 600,000
<b>Total</b>	<b>\$ 600,000</b>