

**CYPRESS BLUFF
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025**

| | Fiscal Year 2024 | | | | Adopted Budget FY 2025 |
|--|------------------------------|---------------------------------|-----------------------------------|--------------------------------|------------------------------|
| | Adopted Budget FY 2024 | Actual through 02/29/2024 | Projected Through 9/30/2024 | Total Actual & Projected | |
| REVENUES | | | | | |
| Landowner contribution | \$515,635 | \$ 44,260 | \$340,800 | \$ 385,060 | \$ 523,267 |
| Total revenues | 515,635 | 44,260 | 340,800 | 385,060 | 523,267 |
| EXPENDITURES | | | | | |
| Professional & administrative | | | | | |
| Management/accounting/recording** | 48,000 | 10,000 | 38,000 | 48,000 | 48,000 |
| Legal | 25,000 | 308 | 24,692 | 25,000 | 25,000 |
| Engineering | 2,000 | - | 2,000 | 2,000 | 2,000 |
| Audit | 5,500 | - | 5,500 | 5,500 | 5,500 |
| Arbitrage rebate calculation* | 500 | - | 500 | 500 | 500 |
| Dissemination agent* | 1,000 | - | 1,000 | 1,000 | 1,000 |
| Trustee* | 5,500 | - | 5,500 | 5,500 | 5,500 |
| Telephone | 200 | 83 | 117 | 200 | 200 |
| Postage | 500 | 35 | 465 | 500 | 500 |
| Printing & binding | 500 | 208 | 292 | 500 | 500 |
| Legal advertising | 1,750 | - | 1,750 | 1,750 | 1,750 |
| Annual special district fee | 175 | - | 175 | 175 | 175 |
| Insurance | 5,500 | - | 5,500 | 5,500 | 5,500 |
| Contingencies/bank charges | 750 | - | 750 | 750 | 750 |
| Website hosting & maintenance | 705 | - | 705 | 705 | 705 |
| Website ADA compliance | 210 | - | 210 | 210 | 210 |
| Total professional & administrative | 97,790 | 10,634 | 87,156 | 97,790 | 97,790 |
| Operations and Maintenance | | | | | |
| Management & administration | | | | | |
| Contingency | 668 | - | 668 | 668 | 668 |
| Licenses/taxes/permits | 500 | - | 500 | 500 | 500 |
| O&M accounting services | 4,500 | - | 4,500 | 4,500 | 4,500 |
| Insurance (property coverage only) | 5,000 | - | 5,000 | 5,000 | 5,000 |
| Management services | 17,844 | 2,123 | 15,721 | 17,844 | 25,476 |
| Postage | 800 | - | 800 | 800 | 800 |
| Office supplies/printing binding | 2,500 | - | 2,500 | 2,500 | 2,500 |
| General administrative | 2,000 | - | 2,000 | 2,000 | 2,000 |
| Total management & administration | 33,812 | 2,123 | 31,689 | 33,812 | 41,444 |
| Grounds/building maintenance | | | | | |
| General maintenance | 6,500 | - | 6,500 | 6,500 | 6,500 |
| Irrigation repairs | 3,500 | - | 3,500 | 3,500 | 3,500 |
| Landscape contract | 120,000 | - | 65,000 | 65,000 | 120,000 |
| Landscaping extras - replacement & annuals | 3,500 | - | 3,500 | 3,500 | 3,500 |
| Tree trimming | 1,500 | - | - | - | 1,500 |
| Pressure washing | 4,000 | - | 500 | 500 | 4,000 |

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| Holiday decorations | 2,500 | - | - | - | 2,500 |
| Walkway maintenance & repair | 2,000 | - | - | - | 2,000 |
| Retaining wall maintenance repair | 4,000 | - | - | - | 4,000 |
| Fence & handrail repairs maintenance | 1,500 | - | - | - | 1,500 |
| Total grounds building maintenance | 149,000 | - | 79,000 | 79,000 | 149,000 |
| Recreational - amenity | | | | | |
| Insurance amenity | 3,500 | - | 3,500 | 3,500 | 3,500 |
| Pool maintenance contract | 18,000 | - | 9,000 | 9,000 | 18,000 |
| Pool/cababna janitorial contract | 10,200 | - | 5,100 | 5,100 | 10,200 |
| Pool/equipment repairs & maintenance | 2,500 | - | 1,000 | 1,000 | 2,500 |
| Pool/cabana general maintenance | 3,000 | - | 1,000 | 1,000 | 3,000 |
| Termite bond / pest control | 1,400 | - | 1,400 | 1,400 | 1,400 |
| Playground equipment/maintenance/mulch (2 locations) | 4,000 | - | - | - | 4,000 |
| Access control systems/camera | 2,800 | - | 2,800 | 2,800 | 2,800 |
| Pressure washing | 2,500 | - | - | - | 2,500 |
| Electric - amenity | 9,600 | - | 6,000 | 6,000 | 9,600 |
| Domestic water/sewer - amenity | 3,000 | - | 3,000 | 3,000 | 3,000 |
| Irrigation amenity | 4,000 | - | 4,000 | 4,000 | 4,000 |
| Telephone/cable internet - amenity | 2,400 | - | 2,400 | 2,400 | 2,400 |
| Pool permits & licenses | 500 | - | 500 | 500 | 500 |
| Trash debris removal | 2,400 | - | 2,400 | 2,400 | 2,400 |
| Landscape maintenance | 12,000 | - | 6,000 | 6,000 | 12,000 |
| Landscape seasonal (annuals & mulch) | 3,600 | - | - | - | 3,600 |
| Maintenance reserves | 2,000 | - | 2,000 | 2,000 | 2,000 |
| Total recreatiional expenses | 87,400 | - | 50,100 | 50,100 | 87,400 |
| Utilities | | | | | |
| Electric - common areas/irrigation meters | 4,200 | - | 4,200 | 4,200 | 4,200 |
| Electric - street lights | 45,000 | - | 2,000 | 2,000 | 45,000 |
| Irrigation - common areas | 32,000 | - | 16,000 | 16,000 | 32,000 |
| Total utilities | 81,200 | - | 22,200 | 22,200 | 81,200 |
| Total field operations | 351,412 | 2,123 | 182,989 | 185,112 | 359,044 |
| Total expenditures | 449,202 | 12,757 | 270,145 | 282,902 | 456,834 |

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| | Adopted Budget FY 2024 | Actual through 02/29/2024 | Projected Through 9/30/2024 | Total Actual & Projected | |
| Excess/(deficiency) of revenues over/(under) expenditures | 66,433 | 31,503 | 70,655 | 102,158 | 66,433 |
| Fund balance - beginning (unaudited) | - | (35,725) | (4,222) | (35,725) | 66,433 |
| Fund balance - ending (projected) | | | | | |
| Assigned | | | | | |
| Future projects | | | | | |
| Monument Signage/Hardscape Maintenance (21k/7yr) | 3,000 | 3,000 | 3,000 | 3,000 | 6,000 |
| Ph 1 - Retaining Wall Maintenance/Repair (200k/20yr) | 10,000 | 10,000 | 10,000 | 10,000 | 20,000 |
| Ph 2 - Retaining Wall Maintenance/Repair (30k/20yr) | - | - | - | - | - |
| Fencing/Handrails P1 (600k/20yr) | 30,800 | 30,800 | 30,800 | 30,800 | 61,600 |
| Fencing/Handrails P2 (112k/20yr) | - | - | - | - | - |
| Playground (102k/15yr) | 6,800 | 6,800 | 6,800 | 6,800 | 13,600 |
| Pool/Deck/Equipment/Cabana/Parking Lot (125k/15yr) | 8,333 | 8,333 | 8,333 | 8,333 | 16,666 |
| Roadway Maintenance (70k/20yr) | 3,500 | 3,500 | 3,500 | 3,500 | 7,000 |
| General Reserve (10k/10yr) | 1,000 | 1,000 | 1,000 | 1,000 | 2,000 |
| Walkway Repairs/Maintenance (\$75k/25yr) | 3,000 | 3,000 | 3,000 | 3,000 | 6,000 |
| Working capital | - | - | - | - | - |
| Unassigned | - | (70,655) | - | - | - |
| Fund balance - ending | <u>\$ 66,433</u> | <u>\$ (4,222)</u> | <u>\$ 66,433</u> | <u>\$ 66,433</u> | <u>\$ 132,866</u> |

* These items will be realized when bonds are issued

** WHA will charge a reduced management fee of \$2,000 per month until bonds are issued.

***These items will be realized when the CDD takes ownership of the related assets.