

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICTS
AMENDED GENERAL FUND BUDGETS
FISCAL YEAR 2023
EFFECTIVE NOVEMBER 30, 2023**

**BROOKS OF BONITA SPRINGS & BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICTS
AMENDED GENERAL FUND BUDGETS
FISCAL YEAR 2023
EFFECTIVE NOVEMBER 30, 2023**

	FY 23 Actual	FY 23 Original Budget	Budget to Actual Variance	Proposed Amended Increase/ (Decrease)	FY 23 Amended Budget
REVENUES					
Assessment levy - net	\$ 2,280,600	\$ 2,265,748	\$ (14,852)	\$ 14,852	2,280,600
Commons Club- share maint cost*	126,292	163,749	37,457	(37,457)	126,292
Coconut Road- cost sharing: mall contribution	6,979	13,000	6,021	(6,021)	6,979
Interest & miscellaneous	744	3,500	2,756	(2,756)	744
Total revenues	<u>2,414,615</u>	<u>2,445,997</u>	<u>31,382</u>	<u>(31,382)</u>	<u>2,414,615</u>
EXPENDITURES					
Professional & admin					
Supervisors	13,134	14,000	866	(866)	13,134
Management	91,526	91,526	-	-	91,526
Accounting	38,077	38,077	-	-	38,077
Audit	19,000	19,000	-	-	19,000
Legal	24,249	10,000	(14,249)	14,249	24,249
Field management	43,576	43,576	-	-	43,576
Engineering	73,074	30,000	(43,074)	43,074	73,074
Trustee	4,463	12,900	8,437	(8,437)	4,463
Dissemination agent	2,000	2,000	-	-	2,000
Arbitrage	-	6,000	6,000	(6,000)	-
Assessment roll preparation	27,000	27,000	-	-	27,000
Telephone	1,035	1,035	-	-	1,035
Postage	5,795	1,200	(4,595)	4,595	5,795
Insurance	24,989	24,500	(489)	489	24,989
Printing & binding	2,277	2,277	-	-	2,277
Legal advertising	3,391	1,500	(1,891)	1,891	3,391
Contingencies	3,882	4,000	118	(118)	3,882
Annual District filing fee	350	350	-	-	350
ADA website compliance	210	351	141	(141)	210
Communication	-	1,000	1,000	(1,000)	-
Total professional & admin	<u>378,028</u>	<u>330,292</u>	<u>(47,736)</u>	<u>47,736</u>	<u>378,028</u>
Water management					
Contractual services	391,642	387,312	(4,330)	4,330	391,642
NPDES	10,720	18,501	7,781	(7,781)	10,720
Aquascaping	-	30,000	30,000	(30,000)	-
Aeration	63,837	65,000	1,163	(1,163)	63,837
Aeration - operating supplies	51,967	35,000	(16,967)	16,967	51,967
Culvert cleaning	66,630	85,000	18,370	(18,370)	66,630
Miscellaneous	3,477	5,000	1,523	(1,523)	3,477
Capital outlay - lake bank erosion repairs	476,786	100,000	(376,786)	406,786	506,786
Boundary exotic removal-Shared Ditch	20,000	48,000	28,000	(28,000)	20,000
Total water management	<u>1,085,059</u>	<u>773,813</u>	<u>(311,246)</u>	<u>341,246</u>	<u>1,115,059</u>
Lighting					
Contractual services	24,407	13,000	(11,407)	11,407	24,407
Electricity	44,959	38,000	(6,959)	6,959	44,959
Miscellaneous	2,524	2,500	(24)	24	2,524
Hurricane Repair	6,981	-	(6,981)	6,981	6,981
Total lighting	<u>78,871</u>	<u>53,500</u>	<u>(25,371)</u>	<u>25,371</u>	<u>78,871</u>

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AMENDED GENERAL FUND BUDGETS
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	FY 23 Actual	FY 23 Original Budget	Budget to Actual Variance	Proposed Amended Increase/ (Decrease)	FY 23 Amended Budget
Landscape maintenance					
Coconut Rd. & Three Oaks Parkway					
Pine-straw/soil/sand	40,456	45,000	4,544	(4,544)	40,456
Plant replacement supplies	159,750	80,000	(79,750)	79,750	159,750
Maintenance supplies	4,200	30,000	25,800	(25,800)	4,200
Electricity	741	500	(241)	241	741
Irrigation water	117,265	110,000	(7,265)	7,265	117,265
Electric - 41 entry feature/irrigation	9,501	10,000	499	(499)	9,501
Contract services	13,116	8,000	(5,116)	5,116	13,116
Irrigation repair	5,706	25,000	19,294	(19,294)	5,706
Landscape maintenance contract	720,423	714,000	(6,423)	6,423	720,423
Capital Improvements 2023/24	140,184	-	(140,184)	190,184	190,184
Irrigation management	12,600	12,600	-	-	12,600
Hurricane clean up	173,518	-	(173,518)	173,518	173,518
Total Coconut Rd. & Three Oaks Parkway	<u>1,397,460</u>	<u>1,035,100</u>	<u>(362,360)</u>	<u>412,360</u>	<u>1,447,460</u>
Parks and recreation					
Coconut Road Park					
Capital outlay	56,673	10,000	(46,673)	46,673	56,673
License fees	175	1,050	875	(875)	175
Plant replacements	-	10,000	10,000	(10,000)	-
Other maintenance supplies	-	4,000	4,000	(4,000)	-
Electric	8,963	9,000	37	(37)	8,963
Irrigation water	9,708	6,000	(3,708)	3,708	9,708
Sewer/water	954	3,000	2,046	(2,046)	954
Contract services	93,727	55,000	(38,727)	38,727	93,727
Building R&M	1,272	5,000	3,728	(3,728)	1,272
Landscape maint contract	97,188	92,285	(4,904)	4,904	97,188
Hardscape repairs	42,556	10,000	(32,556)	32,556	42,556
Lighting repairs	21,027	6,000	(15,027)	15,027	21,027
Hardscape maintenance	17,489	4,000	(13,489)	13,489	17,489
Hurricane Clean Up	104,269	-	(104,269)	104,269	104,269
CC building landscaping	-	11,500	11,500	(11,500)	-
Total parks and recreation	<u>454,001</u>	<u>226,835</u>	<u>(227,167)</u>	<u>227,167</u>	<u>454,001</u>
Other fees and charges					
Property appraiser	3,555	4,127	572	(572)	3,555
Tax collector	4,070	5,331	1,261	(1,261)	4,070
Cost of Issuance	28,000	-	(28,000)	28,000	28,000
Total other fees and charges	<u>35,625</u>	<u>9,458</u>	<u>(26,167)</u>	<u>(1,833)</u>	<u>35,625</u>
Total expenditures	<u>3,429,044</u>	<u>2,428,998</u>	<u>(1,000,046)</u>	<u>1,052,046</u>	<u>3,509,044</u>
Excess/(deficiency) of revenues over/(under) expenditures	(1,014,429)	17,000	1,031,424	(1,111,424)	(1,094,429)
OTHER FINANCING SOURCES/(USES)					
Bond Proceeds	4,000,000	-	(4,000,000)	4,000,000	4,000,000
Total other financing sources/(uses)	<u>4,000,000</u>	<u>-</u>	<u>(4,000,000)</u>	<u>4,000,000</u>	<u>4,000,000</u>
Net change in fund balances	2,985,571	17,000	(2,968,576)	2,888,576	2,905,571
Fund balance: beginning (unaudited)	784,687	688,734	(95,953)	95,953	784,687
Fund balance: ending (projected)					
Assigned: capital outlay projects	480,652	480,652	-	-	480,652
Unassigned	3,289,606	225,077	(3,064,529)	2,984,529	3,209,606
Fund balance: ending (projected)	<u>\$ 3,770,258</u>	<u>\$ 705,729</u>	<u>\$ (3,064,529)</u>	<u>\$ 2,984,529</u>	<u>\$ 3,690,258</u>

**BROOKS OF BONITA SPRINGS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	FY 23 Actual	FY 23 Original Budget	Budget to Actual Variance	Proposed Amended Increase/ (Decrease)	FY 23 Amended Budget
REVENUES					
Assessment levy - net	\$ 1,498,277	\$1,488,596	\$ (9,681)	\$ 9,681	\$1,498,277
Commons Club- share maint cost	82,974	107,583	24,609	(24,609)	82,974
Coconut Road- cost sharing: mall contribution	4,585	8,541	3,956	(3,956)	4,585
Interest & miscellaneous	325	2,300	1,975	(1,975)	325
Total revenues	<u>1,586,161</u>	<u>1,607,020</u>	<u>20,859</u>	<u>(20,859)</u>	<u>1,586,161</u>
EXPENDITURES					
Professional & admin					
Supervisors	8,629	9,198	569	(569)	8,629
Management	60,133	60,133	-	-	60,133
Accounting	25,017	25,017	-	-	25,017
Audit	12,483	12,483	-	-	12,483
Legal	15,932	6,570	(9,362)	9,362	15,932
Field management	28,629	28,629	-	-	28,629
Engineering	48,010	19,710	(28,300)	28,300	48,010
Trustee	2,932	8,475	5,543	(5,543)	2,932
Dissemination Agent	1,314	1,314	-	-	1,314
Arbitrage	-	3,942	3,942	(3,942)	-
Assessment roll preparation	17,739	17,739	-	-	17,739
Telephone	680	680	-	-	680
Postage	3,807	788	(3,019)	3,019	3,807
Insurance	16,418	16,097	(321)	321	16,418
Printing & binding	1,496	1,496	-	-	1,496
Legal advertising	2,228	986	(1,242)	1,242	2,228
Contingencies	2,532	2,628	96	(96)	2,532
Annual District filing fee	230	230	-	-	230
ADA website compliance	138	231	93	(93)	138
Communication	-	657	657	(657)	-
Total professional & admin	<u>248,347</u>	<u>217,003</u>	<u>(31,344)</u>	<u>31,344</u>	<u>248,347</u>
Water management					
Contractual services	257,309	254,464	(2,845)	2,845	257,309
NPDES	7,043	12,155	5,112	(5,112)	7,043
Aquascaping	-	19,710	19,710	(19,710)	-
Aeration	41,941	42,705	764	(764)	41,941
Aeration - operating supplies	34,142	22,995	(11,147)	11,147	34,142
Culvert cleaning	43,776	55,845	12,069	(12,069)	43,776
Miscellaneous	2,284	3,285	1,001	(1,001)	2,284
Capital outlay - lake bank erosion repairs	313,249	65,700	(247,549)	247,549	313,249
Boundary exotic removal-Shared Ditch	13,140	31,536	18,396	(18,396)	13,140
Total water management	<u>712,884</u>	<u>508,395</u>	<u>(204,489)</u>	<u>204,489</u>	<u>712,884</u>
Lighting					
Contractual services	16,035	8,541	(7,494)	7,494	16,035
Electricity	29,538	24,966	(4,572)	4,572	29,538
Miscellaneous	1,658	1,643	(15)	15	1,658
Hurricane Repair	4,587	-	(4,587)	4,587	4,587
Total lighting	<u>51,818</u>	<u>35,150</u>	<u>(16,668)</u>	<u>16,668</u>	<u>51,818</u>

**BROOKS OF BONITA SPRINGS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	FY 23 Actual	FY 23 Original Budget	Budget to Actual Variance	Proposed Amended Increase/ (Decrease)	FY 23 Amended Budget
Landscape maintenance					
Coconut Rd. & Three Oaks Parkway					
Pine-straw/soil/sand	26,580	29,565	2,985	(2,985)	26,580
Plant replacement supplies	104,956	52,560	(52,396)	52,396	104,956
Maintenance supplies	2,759	19,710	16,951	(16,951)	2,759
Electricity	487	329	(158)	158	487
Irrigation water	77,043	72,270	(4,773)	4,773	77,043
Electric - 41 entry feature/irrigation	6,242	6,570	328	(328)	6,242
Contract services	8,617	5,256	(3,361)	3,361	8,617
Irrigation repair	3,749	16,425	12,676	(12,676)	3,749
Landscape maintenance contract	473,318	469,098	(4,220)	4,220	473,318
Capital Improvements 2023/24	92,101	-	(92,101)	142,101	142,101
Irrigation management	8,278	8,278	-	-	8,278
Hurricane clean up	114,001	-	(114,001)	114,001	114,001
Total Coconut Rd. & Three Oaks Parkway	<u>918,131</u>	<u>680,061</u>	<u>(238,070)</u>	<u>288,070</u>	<u>968,131</u>
Parks and recreation					
Coconut Road Park					
Capital outlay	37,234	6,570	(30,664)	30,664	37,234
License Fees	115	690	575	(575)	115
Plant Replacements	-	6,570	6,570	(6,570)	-
Other Maintenance Supplies	-	2,628	2,628	(2,628)	-
Electric	5,889	5,913	24	(24)	5,889
Irrigation Water	6,378	3,942	(2,436)	2,436	6,378
Sewer/Water	627	1,971	1,344	(1,344)	627
Contract Services	61,579	36,135	(25,444)	25,444	61,579
Building R&M	836	3,285	2,449	(2,449)	836
Landscape Maint Contract	63,853	60,631	(3,222)	3,222	63,853
Hardscape Repairs	27,959	6,570	(21,389)	21,389	27,959
Lighting Repairs	13,815	3,942	(9,873)	9,873	13,815
Hardscape Maintenance	11,490	2,628	(8,862)	8,862	11,490
Hurricane Clean Up	68,505	-	(68,505)	68,505	68,505
CC Building Landscaping	-	7,556	7,556	(7,556)	-
Total parks and recreation	<u>298,280</u>	<u>149,031</u>	<u>(149,249)</u>	<u>149,249</u>	<u>298,280</u>
Other fees and charges					
Property appraiser	2,336	2,711	375	(375)	2,336
Tax collector	2,673	3,502	829	(829)	2,673
Cost of Issuance	15,570	-	(15,570)	15,570	15,570
Total other fees and charges	<u>20,579</u>	<u>6,213</u>	<u>(14,366)</u>	<u>14,366</u>	<u>20,579</u>
Total expenditures	<u>2,250,039</u>	<u>1,595,853</u>	<u>(654,186)</u>	<u>704,186</u>	<u>2,300,039</u>
Excess/(deficiency) of revenues over/(under) expenditures	(663,878)	11,167	675,045	(725,045)	(713,878)
OTHER FINANCING SOURCES/(USES)					
Bond Proceeds	2,628,000	-	(2,628,000)	2,628,000	2,628,000
Total other financing sources/(uses)	<u>2,628,000</u>	<u>-</u>	<u>(2,628,000)</u>	<u>2,628,000</u>	<u>2,628,000</u>
Net change in fund balances	1,964,122	11,167	(1,952,955)	1,902,955	1,914,122
Fund balance: beginning (unaudited)	435,233	373,106	(62,127)	62,127	435,233
Fund balance: ending (projected)					
Assigned: capital outlay projects	315,788	315,788	-	-	315,788
Unreserved, undesignated	2,083,567	68,485	(2,015,082)	1,965,082	2,033,567
Fund balance: ending (projected)	<u>\$ 2,399,355</u>	<u>\$ 384,273</u>	<u>\$ (2,015,082)</u>	<u>\$ 1,965,082</u>	<u>\$ 2,349,355</u>

**BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	FY 23 Actual	FY 23 Original Budget	Budget to Actual Variance	Proposed Amended Increase/ (Decrease)	FY 23 Amended Budget
REVENUES					
Assessment levy - net	\$ 782,323	\$ 777,152	\$ (5,171)	\$ 5,171	\$ 782,323
Commons Club- share maint cost	43,318	56,166	12,848	(12,848)	43,318
Coconut Road- cost sharing: mall contribution	2,394	4,459	2,065	(2,065)	2,394
Interest & miscellaneous	419	1,201	782	(782)	419
Total revenues	<u>828,454</u>	<u>838,978</u>	<u>10,524</u>	<u>(10,524)</u>	<u>828,454</u>
EXPENDITURES					
Professional & admin					
Supervisors	4,505	4,802	297	(297)	4,505
Management	31,393	31,393	-	-	31,393
Accounting	13,060	13,060	-	-	13,060
Audit	6,517	6,517	-	-	6,517
Legal	8,317	3,430	(4,887)	4,887	8,317
Field management	14,947	14,947	-	-	14,947
Engineering	25,064	10,290	(14,774)	14,774	25,064
Trustee	1,531	4,425	2,894	(2,894)	1,531
Dissemination Agent	686	686	-	-	686
Arbitrage	-	2,058	2,058	(2,058)	-
Assessment roll preparation	9,261	9,261	-	-	9,261
Telephone	355	355	-	-	355
Postage	1,988	412	(1,576)	1,576	1,988
Insurance	8,571	8,404	(167)	167	8,571
Printing & binding	781	781	-	-	781
Legal advertising	1,163	515	(648)	648	1,163
Contingencies	1,350	1,372	22	(22)	1,350
Annual District filing fee	120	120	-	-	120
ADA website compliance	72	120	48	(48)	72
Communication	-	343	343	(343)	-
Total professional & admin	<u>129,681</u>	<u>113,291</u>	<u>(16,390)</u>	<u>16,390</u>	<u>129,681</u>
Water management					
Contractual services	134,333	132,848	(1,485)	1,485	134,333
NPDES	3,677	6,346	2,669	(2,669)	3,677
Aquascaping	-	10,290	10,290	(10,290)	-
Aeration	21,896	22,295	399	(399)	21,896
Aeration - operating supplies	17,825	12,005	(5,820)	5,820	17,825
Culvert cleaning	22,854	29,155	6,301	(6,301)	22,854
Miscellaneous	1,193	1,715	522	(522)	1,193
Capital outlay - lake bank erosion repairs	163,537	34,300	(129,237)	159,237	193,537
Boundary exotic removal-Shared Ditch	6,860	16,464	9,604	(9,604)	6,860
Total water management	<u>372,175</u>	<u>265,418</u>	<u>(106,757)</u>	<u>136,757</u>	<u>402,175</u>
Lighting					
Contractual services	8,372	4,459	(3,913)	3,913	8,372
Electricity	15,421	13,034	(2,387)	2,387	15,421
Miscellaneous	866	858	(8)	8	866
Hurricane Repair	2,394	-	(2,394)	2,394	2,394
Total lighting	<u>27,053</u>	<u>18,351</u>	<u>(8,702)</u>	<u>8,702</u>	<u>27,053</u>

**BROOKS OF BONITA SPRINGS II
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	FY 23 Original Budget	Budget to Actual Variance	Proposed Amended Increase/ (Decrease)	FY 23 Amended Budget	
<u>FY 23 Actual</u>					
Landscape maintenance					
Coconut Rd. & Three Oaks Parkway					
Pine-straw/soil/sand	13,876	15,435	1,559	(1,559)	13,876
Plant replacement supplies	54,794	27,440	(27,354)	27,354	54,794
Maintenance supplies	1,441	10,290	8,849	(8,849)	1,441
Electricity	254	172	(82)	82	254
Irrigation water	40,222	37,730	(2,492)	2,492	40,222
Electric - 41 entry feature/irrigation	3,259	3,430	171	(171)	3,259
Contract services	4,499	2,744	(1,755)	1,755	4,499
Irrigation repair	1,957	8,575	6,618	(6,618)	1,957
Landscape maintenance contract	247,105	244,902	(2,203)	2,203	247,105
Capital Improvements 2023/24	48,083	-	(48,083)	48,083	48,083
Irrigation management	4,322	4,322	-	-	4,322
Hurricane clean up	59,517	-	(59,517)	59,517	59,517
Total Coconut Rd. & Three Oaks Parkway	<u>479,329</u>	<u>355,040</u>	<u>(124,289)</u>	<u>124,289</u>	<u>479,329</u>
Parks and recreation					
Coconut Road Park					
Capital outlay	19,439	3,430	(16,009)	16,009	19,439
License Fees	60	360	300	(300)	60
Plant Replacements	-	3,430	3,430	(3,430)	-
Other Maintenance Supplies	-	1,372	1,372	(1,372)	-
Electric	3,074	3,087	13	(13)	3,074
Irrigation Water	3,330	2,058	(1,272)	1,272	3,330
Sewer/Water	327	1,029	702	(702)	327
Contract Services	32,148	18,865	(13,283)	13,283	32,148
Building R&M	436	1,715	1,279	(1,279)	436
Landscape Maint Contract	33,335	31,654	(1,681)	1,681	33,335
Hardscape Repairs	14,597	3,430	(11,167)	11,167	14,597
Lighting Repairs	7,212	2,058	(5,154)	5,154	7,212
Hardscape Maintenance	5,999	1,372	(4,627)	4,627	5,999
Hurricane Clean Up	35,764	-	(35,764)	35,764	35,764
CC Building Landscaping	-	3,945	3,945	(3,945)	-
Total parks and recreation	<u>155,721</u>	<u>77,805</u>	<u>(77,916)</u>	<u>77,916</u>	<u>155,721</u>
Other fees and charges					
Property appraiser	1,219	1,416	197	(197)	1,219
Tax collector	1,397	1,829	432	(432)	1,397
Cost of Issuance	12,430	-	(12,430)	12,430	12,430
Total other fees and charges	<u>15,046</u>	<u>3,245</u>	<u>(11,801)</u>	<u>11,801</u>	<u>15,046</u>
Total expenditures	<u>1,179,005</u>	<u>833,150</u>	<u>(345,855)</u>	<u>375,855</u>	<u>1,209,005</u>
Excess/(deficiency) of revenues over/(under) expenditures	(350,551)	5,828	356,379	(386,379)	(380,551)
OTHER FINANCING SOURCES/(USES)					
Bond Proceeds	1,372,000	-	(1,372,000)	1,372,000	1,372,000
Total other financing sources/(uses)	<u>1,372,000</u>	<u>-</u>	<u>(1,372,000)</u>	<u>1,372,000</u>	<u>1,372,000</u>
Net change in fund balances	1,021,449	5,828	(1,015,621)	985,621	991,449
Fund balance: beginning (unaudited)	349,454	315,628	(33,826)	33,826	349,454
Fund balance: ending (projected)					
Assigned: capital outlay projects	164,864	164,864	-	-	164,864
Unreserved, undesignated	1,206,039	156,592	(1,049,447)	1,019,447	1,176,039
Fund balance: ending (projected)	<u>\$ 1,370,903</u>	<u>\$ 321,456</u>	<u>\$ (1,049,447)</u>	<u>\$ 1,019,447</u>	<u>\$ 1,340,903</u>