

**Approved Final Budget  
Diamond Hill Community Development District  
General Fund  
Fiscal Year 2013/2014**

	Chart of Accounts Classification	Budget for 2013/2014
8	<b>REVENUES</b>	
9		
18	Interest Earnings	
19	Interest Earnings	\$ 500
20	Special Assessments	
21	Tax Roll*	\$ 251,485
38	<b>TOTAL REVENUES</b>	<b>\$ 251,985</b>
39		
41		
42	<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 251,985</b>
43		
44	<i>*Allocation of assessments between the Tax Roll and Off Roll are</i>	
45		
46	<b>EXPENDITURES - ADMINISTRATIVE</b>	
47		
48	Legislative	
49	Supervisor Fees	\$ 6,000
50	Financial & Administrative	
51	Administrative Services	\$ 1,000
52	District Management	\$ 24,000
53	District Engineer	\$ 15,000
54	Disclosure Report	\$ 1,000
55	Trustees Fees	\$ 3,500
57	Financial Consulting Services	\$ 5,000
58	Accounting Services	\$ 15,000
59	Auditing Services	\$ 3,400
60	Arbitrage Rebate Calculation	\$ 650
65	Public Officials Liability Insurance	\$ 1,788
66	Legal Advertising	\$ 1,500
67	Bank Fees	\$ 250
68	Dues, Licenses & Fees	\$ 175
69	Miscellaneous Fees	\$ 2,500
73	Legal Counsel	
74	District Counsel	\$ 12,000
79		
80	<b>Administrative Subtotal</b>	<b>\$ 92,763</b>
81		
82	<b>EXPENDITURES - FIELD OPERATIONS</b>	
83		
96	Electric Utility Services	
97	Utility Services	\$ 1,000
117	Stormwater Control	
119	Aquatic Maintenance	\$ 7,800
121	Lake/Pond Bank Maintenance	\$ 4,000
122	Wetland Monitoring & Maintenance	\$ 1,000
124	Aquatic Plant Replacement	\$ 5,000
125	Stormwater System Maintenance	\$ 5,000
130	Miscellaneous Expense	\$ 5,000
131	Other Physical Environment	
136	General Liability Insurance	\$ -
137	Property Insurance	\$ 7,188
140	Entry & Walls Maintenance	\$ 3,000
141	Landscape Maintenance	\$ 40,000
142	Ornamental Lighting & Maintenance	\$ 3,000
143	Well Maintenance	\$ 4,000
148	Holiday Decorations	\$ 1,000
150	Irrigation Repairs	\$ 3,000
153	Landscape Replacement Plants, Shrubs, Trees	\$ 5,000
156	Miscellaneous Expense	\$ 2,234
223	Contingency	
224	Miscellaneous Fees	\$ 2,000
225	Miscellaneous Contingency	\$ 25,000
226	Capital Reserves	\$ 35,000
227	Capital Outlay	\$ -
228		
229	<b>Field Operations Subtotal</b>	<b>\$ 159,222</b>
230		
232		
233	<b>TOTAL EXPENDITURES</b>	<b>\$ 251,985</b>
234		
235	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>
236		

**Budget Template  
Diamond Hill Community Development District  
Debt Service  
Fiscal Year 2013/2014**

Charts of Accounts Classification	Series 2013	Budget for 2013/2014
<b>REVENUES</b>		
Special Assessments		
Net Special Assessments	\$207,704.15	\$207,704.15
<b>TOTAL REVENUES</b>	<b>\$207,704.15</b>	<b>\$207,704.15</b>
<b>EXPENDITURES</b>		
<b>Administrative</b>		
Financial & Administrative		
Bank Fees		
Debt Service Obligation	\$207,704.15	\$207,704.15
<b>Administrative Subtotal</b>	<b>\$207,704.15</b>	<b>\$207,704.15</b>
<b>TOTAL EXPENDITURES</b>	<b>\$207,704.15</b>	<b>\$207,704.15</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>

Collection and Discount % applicable to the county: 8.0%

**Gross assessments** **\$ 225,765.38**

**Notes:**

Tax Roll Collection Costs for Hillsborough County is 8.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

Diamond Hill Community Development District

FISCAL YEAR 2013/2014 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2013/2014 O&M Budget	\$251,485.00
Hillsborough Co. 8% Collection Cost:	<u>\$21,868.26</u>
2013/2014 Total:	<b>\$273,353.26</b>

2012/2013 O&M Budget	\$251,485.00
2013/2014 O&M Budget	\$251,485.00

Total Difference: \$0.00

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2012/2013	2013/2014	\$	%
Debt Service - Single Family 50'	\$496.00	\$408.11	-\$87.89	-17.72%
Operations/Maintenance - Single Family 50'	\$608.80	\$608.80	\$0.00	0.00%
<b>Total</b>	<b>\$1,104.80</b>	<b>\$1,016.91</b>	<b>-\$87.89</b>	<b>-7.96%</b>
Debt Service - Single Family 60'	\$595.00	\$489.73	-\$105.27	-17.69%
Operations/Maintenance - Single Family 60'	\$608.80	\$608.80	\$0.00	0.00%
<b>Total</b>	<b>\$1,203.80</b>	<b>\$1,098.53</b>	<b>-\$105.27</b>	<b>-8.74%</b>
Debt Service - Single Family 80'	\$794.00	\$652.97	-\$141.03	-17.76%
Operations/Maintenance - Single Family 80'	\$608.80	\$608.80	\$0.00	0.00%
<b>Total</b>	<b>\$1,402.80</b>	<b>\$1,261.77</b>	<b>-\$141.03</b>	<b>-10.05%</b>
Debt Service - Single Family 100'	\$794.00	\$652.97	-\$141.03	-17.76%
Operations/Maintenance - Single Family 100'	\$608.80	\$608.80	\$0.00	0.00%
<b>Total</b>	<b>\$1,402.80</b>	<b>\$1,261.77</b>	<b>-\$141.03</b>	<b>-10.05%</b>

**DIAMOND HILL**

**FISCAL YEAR 2013/2014 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

TOTAL O&M BUDGET	\$251,485.00
COLLECTION COSTS @ 8.0%	<u>\$21,868.26</u>
TOTAL O&M ASSESSMENT	<u><u>\$273,353.26</u></u>

LOT SIZE	UNITS ASSESSED		ALLOCATION OF O&M ASSESSMENT				TOTAL	PER LOT ANNUAL ASSESSMENT		
	SERIES 2013		EAU FACTOR	TOTAL	% TOTAL	TOTAL	SERIES 2013	DEBT		
	O&M	DEBT SERVICE <sup>(1)</sup>		EAU's	EAU's	O&M BUDGET		DEBT SERVICE ASSESSMENT	O&M <sup>(4)</sup>	SERVICE <sup>(2)</sup>
Single Family 50'	210	210	1.00	210.00	46.77%	\$127,848.96	\$85,703.10	\$608.80	\$408.11	\$1,016.91
Single Family 60'	87	86	1.00	87.00	19.38%	\$52,966.00	\$42,116.78	\$608.80	\$489.73	\$1,098.53
Single Family 80'	124	122	1.00	124.00	27.62%	\$75,491.77	\$79,662.34	\$608.80	\$652.97	\$1,261.77
Single Family 100'	28	28	1.00	28.00	6.24%	\$17,046.53	\$18,283.16	\$608.80	\$652.97	\$1,261.77
	<u>449</u>	<u>446</u>		<u>449.00</u>	100.00%	<u>\$273,353.26</u>	<u>\$225,765.38</u>			
LESS: Hillsborough County Collection Costs and Early Payment Discount Costs						(\$21,868.26)	(\$18,061.23)			
<b>Net Revenue to be Collected</b>						<u><u>\$251,485.00</u></u>	<u><u>\$207,704.15</u></u>			

<sup>(1)</sup> Reflects the number of total lots with Series 2013 debt outstanding.

<sup>(2)</sup> Annual debt service assessment per lot adopted in connection with the Series 2013 bond issue. Annual assessment includes principal, interest, Hillsborough County collection costs and early payment discount costs.

<sup>(3)</sup> Annual assessment that will appear on November 2013 Hillsborough County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

<sup>(4)</sup> Note this assessment table reflects an equal per unit O&M assessment approved by the Board of Supervisors.