

RESOLUTION 2025__

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
THE BAHIA LAKES COMMUNITY DEVELOPMENT
DISTRICT AMENDING THE BUDGET FOR THE FISCAL
YEAR BEGINNING ON OCTOBER 1, 2024, AND ENDING
SEPTEMBER 30, 2025; PROVIDING FOR
IMPLEMENTATION; PROVIDING FOR SEVERABILITY;
AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the Board of Supervisors ("Board") of the Bahia Lakes Community Development District ("District") on August 12, 2024, adopted Resolution 2024-02 approving and adopting the budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025 ("Fiscal Year 2024-2025 Budget"), pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the District has reviewed the final financial statements for Fiscal Year 2024-2025, which reflect that expenditures within the Reserve Fund exceeded the amounts previously appropriated; and

WHEREAS, Section 189.016(6), Florida Statutes, authorizes the Board to amend its budget by resolution at any time within the fiscal year or within 60 days following the end of the fiscal year as follows:

- a. The Board may authorize an increase or decrease in line-item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line-item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and making the corresponding change to appropriations or the unappropriated balance.

WHEREAS, the Board of Supervisors of the Bahia Lakes Community Development District finds that it is in the best interest of the District and its residents to amend the Fiscal Year 2024-2025 Budget to reflect actual expenditures and to ensure proper accounting of the Reserve Fund.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF
THE BAHIA LAKES COMMUNITY DEVELOPMENT DISTRICT:**

1. Recitals

The foregoing recitals are hereby incorporated as the findings of fact of the Board.

2. Amendment of the Budget

The Fiscal Year 2024-2025 Budget previously adopted by the Board is hereby amended in accordance with the amended budget attached hereto as Exhibit "A", incorporated herein by this reference. All portions of the Fiscal Year 2024-2025 Budget not referenced in Exhibit "A" are not being amended by this Resolution. This Budget amendment is adopted pursuant to Section 189.016(6), Florida Statutes.

3. Implementation and Posting

The District Manager is authorized and directed to take all steps necessary to effectuate this Resolution and shall post the amended budget on the District's official website within five (5) days after adoption and maintain it on the website for at least two (2) years, in accordance with Section 189.016(7), Florida Statutes.

The adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's records office and identified as "The Budget for the Bahia Lakes Community Development District for the Fiscal Year Beginning October 1, 2024, and Ending on September 30, 2025."

4. Severability

If any section, part, or provision of this Resolution is declared invalid or unconstitutional, the validity, force, and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired.

5. Conflicts

This Resolution is intended to supplement the original resolution adopting the budget for Fiscal Year 2024-2025, which remains in full force and effect. This Resolution and the original resolution shall be construed to the maximum extent possible to give full force and effect to the provisions of each resolution. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

6. Effective Date

This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED THIS 25 DAY OF 11, 2025.

ATTEST:

Matt O'Nolan

Assistant Secretary

BAHIA LAKES COMMUNITY
DEVELOPMENT DISTRICT

By Ralph Stokanovic

Its Chairman, Board of Supervisors



Rizzetta & Company

Bahia Lakes Community Development District

www.bahialakescdd.org

Amended Budget for Fiscal Year 2024/2025

**Amended Budget
Bahia Lakes Community Development District
General Fund
Fiscal Year 2024/2025**

	Chart of Accounts Classification	Budget for 2024/2025	Amended Budget
1			
2	REVENUES		
3			
4	Interest Earnings		
5	Interest Earnings	\$ -	\$ -
6	Special Assessments		
7	Tax Roll	\$ 337,972	\$ 337,972
8	Other Miscellaneous Revenues		
9	Miscellaneous	\$ -	\$ -
11	Balance Forward from Prior Year		\$ 50,000
12	TOTAL REVENUES	\$ 337,972	\$ 387,972
13			
15	EXPENDITURES - ADMINISTRATIVE		
16			
17	Legislative		
18	Supervisor Fees	\$ 6,000	\$ 6,000
19	Financial & Administrative		
20	Administrative Services	\$ 5,560	\$ 5,560
21	District Management	\$ 20,000	\$ 20,000
22	District Engineer	\$ 5,000	\$ 5,000
23	Disclosure Report	\$ 1,000	\$ 1,000
24	Trustees Fees	\$ 3,000	\$ 3,000
25	Assessment Roll	\$ 5,000	\$ 5,000
26	Financial & Revenue Collections	\$ 5,000	\$ 5,000
27	Accounting Services	\$ 15,300	\$ 15,300
28	Auditing Services	\$ 3,800	\$ 3,800
29	Arbitrage Rebate Calculation	\$ 500	\$ 500
30	Public Officials Liability Insurance	\$ 3,700	\$ 3,700
31	Legal Advertising	\$ 1,500	\$ 1,500
32	Bank Fees	\$ 500	\$ 500
33	Dues, Licenses & Fees	\$ 175	\$ 175
34	Tax Collector	\$ 550	\$ 550
35	CDD Meeting Room rental	\$ 600	\$ 600
36	Miscellaneous Fees	\$ 500	\$ 500

**Amended Budget
Bahia Lakes Community Development District
General Fund
Fiscal Year 2024/2025**

	Chart of Accounts Classification	Budget for 2024/2025	Amended Budget
37	Legal Counsel		
38	District Counsel	\$ 4,300	\$ 4,300
39			
40	Administrative Subtotal	\$ 81,985	\$ 81,985
41			
42	EXPENDITURES - FIELD OPERATIONS		
43			
44	Security Operations		
45	Security Services and Patrols	\$ 1,000	\$ 1,000
46	Electric Utility Services		
47	Utility Services	\$ 5,000	\$ 5,000
48	Street Lights	\$ 90,000	\$ 90,000
49	Water-Sewer Combination Services		
50	Utility Services	\$ 250	\$ 250
51	Stormwater Control		
52	Aquatic Maintenance	\$ 8,615	\$ 8,615
53	Aquatic Plant Replacement	\$ 4,000	\$ 4,000
54	Stormwater System Maintenance	\$ 10,000	\$ 10,000
55	Miscellaneous Expense	\$ 1,000	\$ 1,000
56	Other Physical Environment		
57	Property Insurance	\$ 5,500	\$ 5,500
58	General Liability Insurance	\$ 5,100	\$ 5,100
59	Entry & Walls Maintenance	\$ 3,000	\$ 3,000
60	Landscape Maintenance	\$ 89,283	\$ 89,283
61	Irrigation Repairs	\$ 3,800	\$ 3,800
62	Ornamental Lighting & Maintenance	\$ 1,500	\$ 1,500
63	Holiday Decorations	\$ 1,050	\$ 1,050
64	Well Maintenance	\$ 3,500	\$ 3,500
65	Landscape Miscellaneous	\$ 500	\$ 500
66	Landscape Replacement Plants, Shrubs, Trees	\$ 5,000	\$ 5,000
67	Miscellaneous Expense	\$ 3,500	\$ 3,500
68	Road & Street Facilities		
69	Sidewalk Repair & Maintenance	\$ 4,000	\$ 4,000
70	Roadway Repair & Maintenance	\$ 3,195	\$ 3,195

**Amended Budget
Bahia Lakes Community Development District
General Fund
Fiscal Year 2024/2025**

	Chart of Accounts Classification	Budget for 2024/2025	Amended Budget
71	Parks & Recreation		
72	Trail/Bike Path Maintenance	\$ 2,000	\$ 2,000
73	Contingency		
74	Miscellaneous Contingency	\$ 5,194	\$ 55,194
75			
76	Field Operations Subtotal	\$ 255,987	\$ 305,987
77			
78	Contingency for County TRIM Notice		
79			
80	TOTAL EXPENDITURES	\$ 337,972	\$ 387,972
81			
82	EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ -
83			

**Amended Budget
Bahia Lakes Community Development District
Reserve Fund
Fiscal Year 2024/2025**

	Chart of Accounts Classification	Budget for 2024/2025	Amended Budget
1			
2	REVENUES		
3			
4	Special Assessments		
5	Tax Roll	\$ 16,461	\$ 16,461
6	Interest Earnings		
7	Interest Earnings	\$ -	\$ -
8	Balance Forward From Prior Year		\$ 50,000
9	TOTAL REVENUES	\$ 16,461	\$ 66,461
10			
15			
16	EXPENDITURES		
17			
18	Contingency		
19	Capital Reserves	\$ 16,461	\$ 66,461
20			
21	TOTAL EXPENDITURES	\$ 16,461	\$ 66,461
22			
23	EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ -
24			