



Seat 1 - Bryan Lifsey, Supervisor
Seat 2 - James Cipollone, Supervisor
Seat 3 - Candy Ginns, Supervisor
Seat 4 - Bill Schikora, Chairman
Seat 5 - Bart Zoellner, Vice Chairman

Monthly Board Meetings are held at:

*Budget Workshop - Savannah Recreation Center
1545 Buena Vista Blvd.
The Villages, Florida 32162*

AGENDA

May 25, 2021

9:30 AM

The District encourages citizen participation in the democratic process and recognizes and protects the right of freedom of speech afforded to all. As the Board conducts the business of the District, rules of civility shall apply. District Board Supervisors, Staff members, and members of the public are to communicate respectfully. It is preferred that persons speak only when recognized by the Board Chair and, at that time, refrain from engaging in personal attacks or derogatory or offensive language. Persons who are deemed to be disruptive and negatively impact the efficient operation of the meeting shall be subject to removal after two verbal warnings.

Notice to Public: Audience Comments on all issues will be received by the Board.

1. Call to Order
 - A. Roll Call
 - B. Pledge of Allegiance
 - C. Observation of Moment of Silence
 - D. Welcome Meeting Attendees
 - E. Audience Comments

NEW BUSINESS:

2. Budget Review: FY21-22 Recommended Budget
Budget Review: FY21-22 Recommended Budget

REPORTS AND INPUT:

3. District Manager Reports
4. District Counsel Reports
5. Supervisor Comments
6. Adjourn

HOSPITALITY * STEWARDSHIP * INNOVATION & CREATIVITY * HARD WORK

NOTICE

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based. Audio recordings of Board meetings, workshops or public hearings are available for purchase per Florida Statute 119.07 through the District Clerk for \$1.00 per CD requested. Any person requiring special accommodations at this meeting because

of a disability or physical impairment should contact the District Office at (352) 751-3939 at least five calendar days prior to the meeting.

The Villages®
Community Development Districts
District 2

AGENDA REQUEST

TO: Board of Supervisors
Village Community Development District 2

FROM: Barbara Kays, Budget Director

DATE: 5/25/2021

SUBJECT: **Budget Review: FY21-22 Recommended Budget**

ISSUE: Budget Review: FY21-22 Recommended Budget

ANALYSIS/INFORMATION:

STAFF RECOMMENDATION:

MOTION:

ATTACHMENTS:

Description	Type
□ FY 2021-2022 Budget Review	Cover Memo

The Villages®
Community Development Districts
Office of Management and Budget

DISTRICT #2 BUDGET WORKSHOP AGENDA

May 25, 2021

1. Economic Forecast
2. FY21-22 Recommended Revenues
3. FY21-22 Recommended Expenditures
4. Capital Improvement Plan
5. Working Capital/Reserve Balances
6. Maintenance Assessment Direction
7. Budget Timeline – Board Action
8. Next Board Action: Approve Proposed Budget at the Regular Meeting June 11, 2021 9:30 a.m.
9. Supervisor Comments

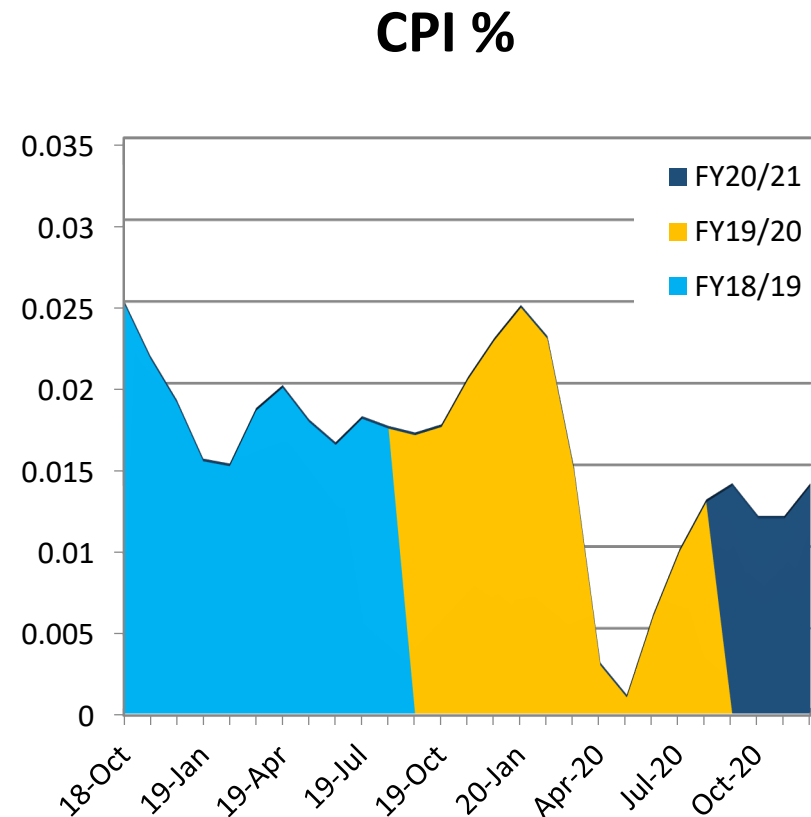
The Villages®
Community Development Districts
District 2

BUDGET WORKSHOP
Fiscal Year 2021-22

May 25, 2021

Local & Economic Overview

- CPI – Current Increase (Chart)
- Interest rate fluctuations
- COVID-19
- Supply chain disruptions
- Minimum Wage Increase
 - Contractors/Vendors
- Growth

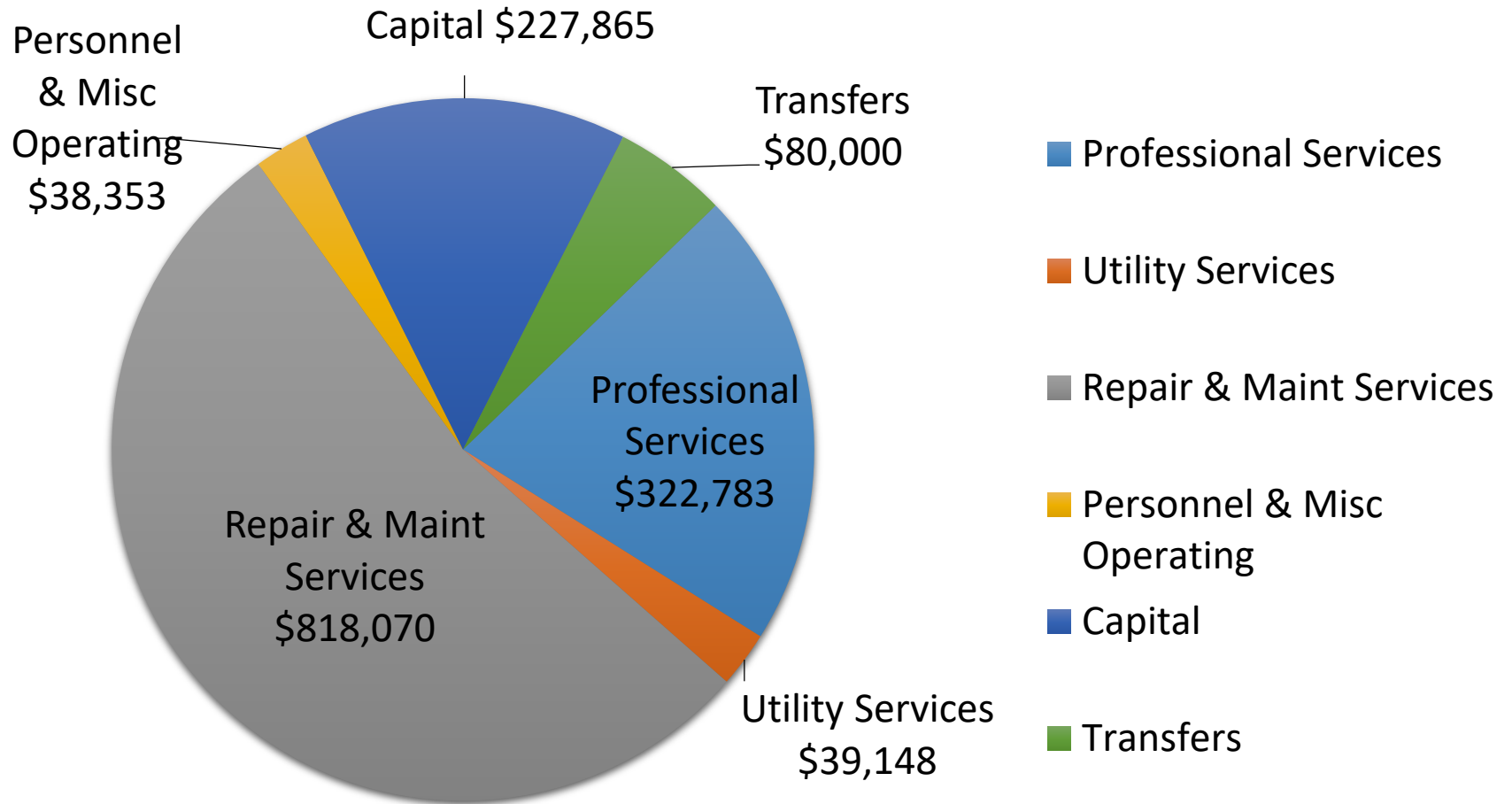


FY21-22 Revenue Comparison

	2020-21 Original Budget	2021-22 Recommended Budget	\$ Change	% Change
Maintenance Assessment	\$1,109,583	\$1,109,583	\$0	0%
Misc/Other Revenue	8,814	47,000	38,186	433.2%
Total Operating Revenue	\$1,118,397	\$1,156,583	\$38,186	3.4%
(Add)/Use – Working Capital	(12,130)	243,763	255,893	(2109.6)%
(Add)/Use – General R&R	142,027	64,145	(77,882)	(54.8)%
(Add)/Use – Restr Ph I	56,382	61,728	5,346	9.5%
(Add)/Use – Restr Ph II	81,860	0	(81,860)	(100.0)%

- No Maintenance Assessment rate changes

District 2 Expenditures



FY21-22 Expenditure Comparison

	2020-21 Original Budget	2021-22 Recommended Budget	\$ Change	% Change
Personnel & Misc Operating	\$39,820	\$38,353	\$(1,467)	(3.7)%
Professional Services	303,282	322,783	19,501	6.4%
Utility Services	36,736	39,148	2,412	6.6%
Repair & Maintenance	646,429	818,070	171,641	26.6%
Capital	280,269	227,865	(52,404)	(18.7)%
Transfer to Reserves	80,000	80,000	0	0.0%
Total Appropriations	\$1,386,536	\$1,526,219	\$139,683	10.1%

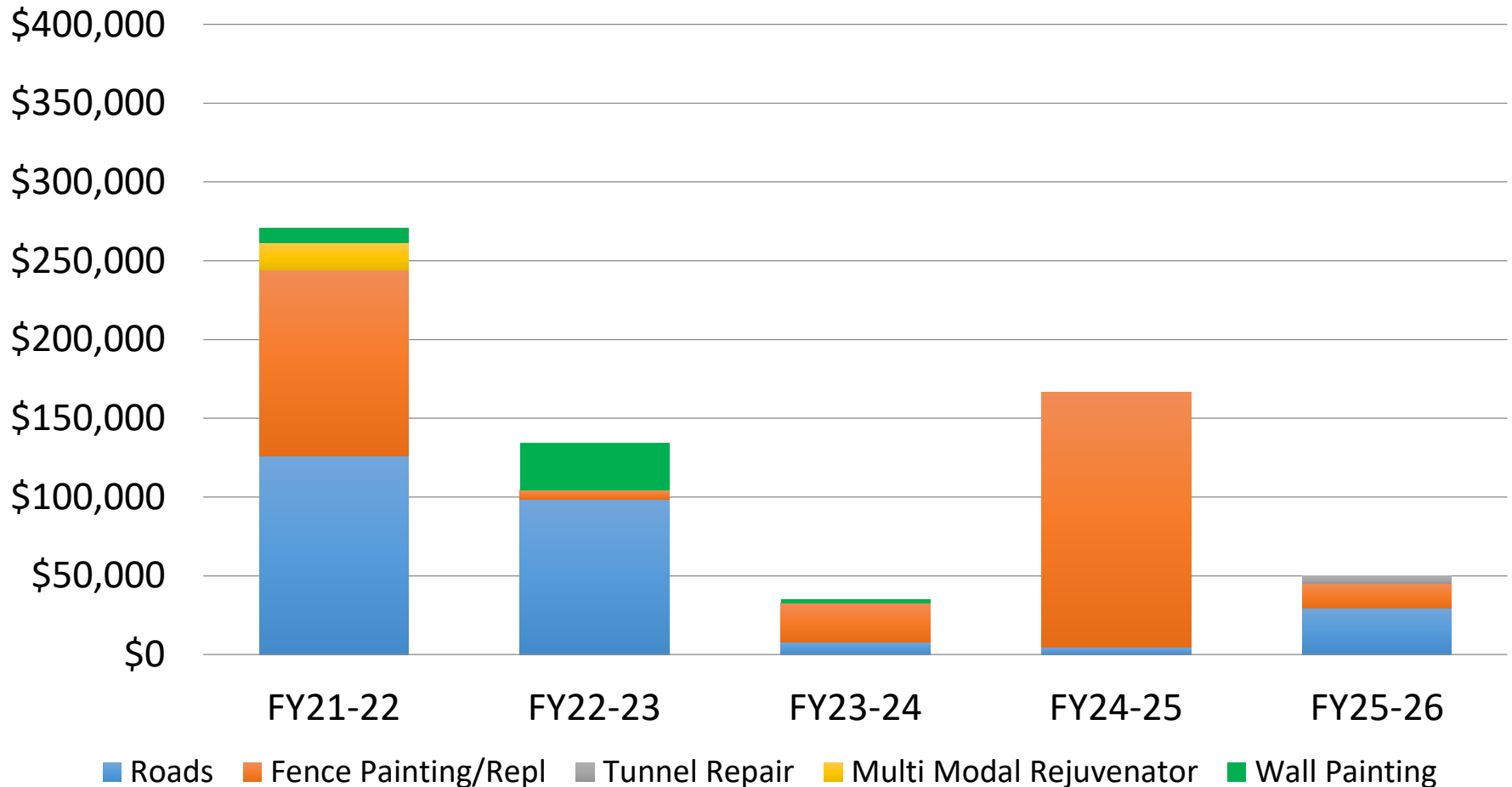
FY21-22 Expenditure Variances

- 311 Management Fees - \$9,215: 5% Placeholder
- 316 Deed Compliance Services – \$1,450: Increase of DRs/ARC: 633 cases vs 560 prior year
- 462 Building/Structure Maintenance - \$53,829: Alhambra Pump House Building Repairs/Paint, Wall and Fence Painting (CIP), Road Rejuvenator (CIP)
- 463 Landscape Maintenance – Recurring - \$88,558: Expiration of landscape and pine straw contracts
- 464 Landscape Maintenance – Non Recurring - \$18,200: Tree maintenance was moved from 469/Other Maintenance
- 468 Irrigation Repair - \$8,187: Maxicom irrigation repairs and projected increase based on historical activity
- 633 Infrastructure - \$(52,404): CIP projects

FY21-22 Capital Projects

Location	Description	21-22 Requested	21-22 Recommended	Funding Source
El Camino Real	Fence Replacement	\$ 101,992	\$ 101,992	General R&R
Villa Vera Cruz	Mill and Overlay	64,145	64,145	Road R&R
		61,728	61,728	Restricted Ph I
	Total	\$227,865	\$227,865	

Five Year Capital Improvement Plan



Working Capital & Reserve Balances Policy/Guidelines

PURPOSE

- To discuss potential development of a formal policy or guidelines to establish appropriate minimum levels of Working Capital and Reserve Balances.

Fund Balance - GASB

- Per Governmental Accounting Standards Board (GASB) Statement 34 and 54 established and further defined fund balance categories to assist users a better understanding of the purposes for which governments have chosen to use particular funds.
- Included in the past District 2 annual audits, an explanation for each of these classifications have also been provided. For District 2, in accordance to GASB 54 and as explained in the annual audit, there are currently three categories that are utilized:
 - **Unassigned:** Relates to the Working Capital balance. These are funds that have not be assigned to other funds and has not been restricted, committed or assigned to a specific purpose within the General Fund. Considered as unrestricted.
 - **Committed:** The General R & R Reserve balance along with the Road R & R Reserve balance are considered committed as they are to be used for specific purposes as established by the Board of Supervisors, the highest decision-making authority of the District. Considered as unrestricted.
 - **Restricted:** The funds from the previous bond refundings are restricted for capital improvements only within the specific phase.

Annual Budget Process

- Each year the Fund Balances are reviewed during annual budget process.
- The initial Beginning Balance amount is based on the prior year-end audited financial statements and highlighted within the annual audit.
- FY21-22 Budget Process:
 - Working Capital minimum 3 – 4 months of operating budget. (current direction)
 - Road R & R Reserve includes transfer of \$80,000.
- Board of Supervisors may move or commit/de-commit funds among the Working Capital, General R & R and Road Reserves unrestricted balances at any time but typically occurs during the annual budget process.

Working Capital

- **DEFINITION:** Working Capital equals current assets less current liabilities.
- Unassigned/Unrestricted Funds, most liquid.
- Estimated Balance @ 9/30/22: \$604k
- Operating Expenses: 4 months = \$337,951 / 6 months = \$ 506,926
- **USES:**
 - Provides funds during the fiscal year when maintenance assessment revenue is not being received or in the process of being received.
 - Can be used to balance budgets to avoid spikes to maintenance assessments rates on an annual basis. (Rate Stabilization)
 - Fund emergency/unforeseen expenditures.
 - Typically used as a funding source for budget amendment resolutions during the fiscal year.

General R & R Reserve Balances

- General Renewal & Replacement (R & R) Reserve balances are reviewed during annual budget process.
 - General R & R Reserve (Committed/Unrestricted) Estimated Balance @ 9/30/22: \$660K.
- USES:
 - Fund emergency/unforeseen expenditures i.e. hurricane/weather damages, depression repairs etc.
 - Fund replacement and new capital projects for sustainability, aesthetics, technology and other criteria as identified by Board of Supervisors.
 - Places District in better standing with Bond Rating agencies as they look at reserve levels when rating current and future debt.

Road R & R/Restricted Reserve Balances

Road Renewal & Replacement (R & R) Reserve balances are reviewed during annual budget process.

- Road R & R Reserve includes a transfer of \$80,000 in FY21-22. Estimated Balance @ 9/30/22: \$177K.
- Uses: Typically used for mill and overlay of villa road capital projects.
- Between FY18-19 and FY22-23 Mill/Overlay of all D2 roads will be completed.

Restricted Capital Phase I and II Funds can only be used for capital improvements within that phase. These funds are used first when funding capital improvements as reviewed during the annual budget process.

- Phase I funds are projected to be depleted at 9/30/22.
- Phase II are projected to be depleted at 9/30/21.
- Uses: Typically the capital improvements include mill and overlay of villa road capital projects and capital fence replacements

Options

- Staff has reviewed GFOA best practices and various policies for Reserve minimum levels and provides the following options for discussion purposes:
- Minimum Reserves equal to a percentage of Net Asset Value (NAV) based on prior year audit. FY19-20 Fixed Asset Record:
 - D2 Resp. NAV: \$ 6.5M
 - 10% of D2 NAV: \$ 650K
 - 15% of D2 NAV: \$ 975K
 - 20% of D2 NAV: \$ 1.3M

District 2 Fixed Asset Record

	District 2	District 2 Owned/County Maintained	Master Grading/Misc
161 - LAND			
Buffer	29,392	-	-
Landscape/Irrigation	20,211	-	-
Preserves	247,176	-	-
Roads	28,853	-	-
Roads & Drainage	107,040	98,806	-
Water Retention	129,216	-	-
Multi-Modal	14,637	-	-
Gatehouse	49	-	-
Open Area	13,916	-	-
164 - INFRASTRUCTURE			
Excavation	-	-	91,605
Fences	164,998	-	-
Irrigation	147,592	-	-
Landscape/Irrigation	1,370,255	-	-
Roads	2,051,394	323,174	-
Roads & Drainage	1,623,218	1,498,355	-
Signage	4,692	-	-
Street Lighting	238,368	-	-
Tunnels	195,754	-	-
Water Retention	102,427	-	-
166 - OTHER			
Water Retention	6,708	-	-
Grand Total	6,495,896	1,920,336	91,605

Options

- Annually transfer an amount based on a percentage of the prior year depreciation costs of D2's assets.
 - FY19-20 Depreciation: \$400K
 - Annual Transfer:
 - 10% - \$ 40K
 - 25% - \$ 100K
 - 50% - \$ 200K
 - 75% - \$ 300K
 - 100% - \$ 400K

Working Capital and Reserves

	2020-21 Amended	2021-22	2022-23	2023-24	2024-25	2025-26
Working Capital						
Beginning Balance	734,014	746,144	604,373	550,696	525,710	512,843
Deposits	1,118,397	1,156,583	1,156,583	1,156,583	1,156,583	1,156,583
Expenditures - Operating	943,552	1,084,811	1,095,659	1,106,616	1,117,682	1,128,859
Plant Repl Non-Rec	70,300	90,500	0	0	0	0
CIP Expenditures	12,415	43,043	54,601	34,953	11,768	50,086
Transfer to R & R	80,000	80,000	60,000	40,000	40,000	0
Ending Balance	746,144	604,373	550,696	525,710	512,843	490,482
General R & R						
Beginning Balance	761,781	761,781	659,789	659,789	659,789	504,905
Deposits	0	0	0	0	0	0
CIP Expenditures	0	101,992	0	0	154,884	0
Ending Balance	761,781	659,789	659,789	659,789	504,905	504,905

Working Capital and Reserves Cont.

	2020-21 Amended	2021-22	2022-23	2023-24	2024-25	2025-26
Villa Road R&R						
Beginning Balance	223,048	161,021	176,876	157,397	197,397	237,397
Deposits	80,000	80,000	60,000	40,000	40,000	0
CIP Expenditures	142,027	64,145	79,479	0	0	0
Ending Balance	161,021	176,876	157,397	197,397	237,397	237,397
Working Cap/Resvs Grand Total	1,668,946	1,441,038	1,367,882	1,382,896	1,255,145	1,232,784
Restricted Capital Phase I						
Beginning Balance	118,110	61,728	0	0	0	0
Deposits	0	0	0	0	0	0
CIP Expenditures	56,382	61,728	0	0	0	0
Ending Balance	61,728	0	0	0	0	0
Restricted Capital Phase II						
Beginning Balance	81,860	0	0	0	0	0
Deposits	0	0	0	0	0	0
CIP Expenditures	81,860	0	0	0	0	0
Ending Balance	0	0	0	0	0	0

Maintenance Assessments

MA Adjustments since FY11-12:

- FY12-13 – 4% Increase
- FY15-16 – 10% Increase
- FY18-19 – 12% Increase

MA Adjustments: % and Revenue:

% Rate Increase = Increased Revenue (@ 96%)					
1%	3%	5%	8%	10%	15%
\$ 11,096	\$ 33,287	\$ 55,479	\$88,768	\$ 110,959	\$ 166,437

Working Capital and Reserves

8% Maintenance Assessment Increase

Working Capital (Unassigned)		2021-22	2025-26	2030-31
Beginning Balance		746,144	767,915	754,862
Deposits		1,245,351	1,245,351	1,245,351
Expenditures - Operating		1,084,811	1,128,859	1,186,442
Plant Replacements Non-Recurring		90,500	0	0
Capital Improvement Plan Expenditures		43,043	50,086	29,846
Transfer/ Deposit to General R & R		0	0	50,000
Transfer/ Deposit to R & R		80,000	60,000	10,000
Ending Balance		693,141	774,322	723,925
General R & R (Committed)		2021-22	2025-26	2030-31
Beginning Balance		761,781	504,905	373,860
Deposits		0	0	50,000
Capital Improvement Plan Expenditures		101,992	0	0
Ending Balance		659,789	504,905	423,860
Villa Road R & R (Committed)		2021-22	2025-26	2030-31
Beginning Balance		161,021	337,397	437,397
Deposits		80,000	60,000	10,000
Capital Improvement Plan Expenditures		64,145	0	0
Ending Balance		176,876	397,397	447,397
Working Capital/Reserves Grand Total		1,529,806	1,676,624	1,595,182

Maintenance Assessment Direction

Approve FY21-22 Proposed Budget
June 11, 2021 Regular Meeting

Public Hearing/Adopt FY21-22 Final Budget
September 10, 2021 Regular Meeting

Questions/Comments

Thank you!

FISCAL YEAR 2021-22 BUDGET REPORT

Fund: 02.001 GENERAL FUND

ACCOUNT	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 04/30/21	2021-22 REQUESTED BUDGET	2021-22 RECMD BUDGET	2021-22 RECMD AMT CHANGE	2021-22 RECMD % CHANGE
ESTIMATED REVENUES								
325.211 MAINTENANCE ASSESSMENT	1,113,734	1,109,583	1,109,583	1,091,557	1,109,583	1,109,583	0	0%
334.901 ST FEMA CLAIM REIM	55,366	0	0	0	0	0	0	
341.908 ELECTRIC REIMBURSEMENT	0	0	0	388	0	0	0	
341.999 MISCELLANEOUS REVENUE	2,007	1,500	1,500	625	1,500	1,500	0	0%
361.101 INT INCOME - CFB	884	0	0	0	0	0	0	
361.102 INT INCOME - CASH EQUIV	6,497	7,314	7,314	679	1,200	1,200	(6,114)	(84)%
361.105 INTEREST INCOME-TAX COLLECTOR	415	0	0	0	0	0	0	
361.306 FLGIT-UNREALIZED GAIN/LOSS	27,541	0	0	296	1,200	1,200	1,200	
361.307 LTP UNREALIZED GAIN/LOSS	33,528	0	0	48,717	42,300	42,300	42,300	
361.309 FLFIT-UNREALIZED GAIN/LOSS	256	0	0	(108)	0	0	0	
361.409 FLFIT-REALIZED GAIN/LOSS	5,628	0	0	911	800	800	800	
669.901 (ADD)/USE-WORKING CAPITAL	0	(12,130)	(12,130)	0	243,763	243,763	255,893	(211)%
669.904 (ADD)/USE-ROADS R&R	0	142,027	142,027	0	64,145	64,145	(77,882)	(55)%
669.907 (ADD)/USE-CAP PROJ PHASE I	0	56,382	56,382	0	61,728	61,728	5,346	9%
669.909 (ADD)/USE-CAP PROJ PHASE II	0	81,860	81,860	0	0	0	(81,860)	(100)%
TOTAL ESTIMATED REVENUES	1,245,856	1,386,536	1,386,536	1,143,065	1,526,219	1,526,219	139,683	10%
APPROPRIATIONS								
111 EXECUTIVE SALARIES	9,600	16,000	16,000	6,800	16,000	16,000	0	0%
211 SOCIAL SECURITY TAXES	548	992	992	422	992	992	0	0%
212 MEDICARE TAXES	187	232	232	99	232	232	0	0%
241 WORKER'S COMPENSATION	31	46	46	22	27	27	(19)	(41)%
311 MANAGEMENT FEES	168,930	184,300	184,300	107,510	193,515	193,515	9,215	5%
312 ENGINEERING SERVICES	16,038	17,600	17,223	1,656	17,600	17,600	0	0%
313 LEGAL SERVICES	8,825	6,000	6,000	3,300	8,000	8,000	2,000	33%
314 TAX COLLECTOR FEES	22,275	23,117	23,117	21,831	23,117	23,117	0	0%
316 DEED COMPLIANCE SVCS	56,453	44,830	44,830	26,150	46,280	46,280	1,450	3%
318 TECHNOLOGY SERVICES	5,715	0	0	0	0	0	0	
319 OTHER PROFESSIONAL SVCS	26,882	27,435	27,812	4,238	34,271	34,271	6,836	25%
322 AUDITING SERVICES	7,500	7,500	7,500	5,625	7,500	7,500	0	0%
343 SYSTEMS MGMT SUPPORT	1,633	3,378	3,378	736	3,450	3,450	72	2%
344 PAYROLL SERVICES	0	162	162	207	352	352	190	117%
349 MISC CONTRACTUAL SVCS	4,015	0	0	0	0	0	0	
401 TRAVEL & PER DIEM	0	2,000	2,000	0	0	0	(2,000)	(100)%
412 POSTAGE	0	100	100	0	100	100	0	0%
431 ELECTRICITY	30,344	28,708	28,708	14,587	29,978	29,978	1,270	4%
434 IRRIGATION WATER	7,360	8,028	8,028	4,779	9,170	9,170	1,142	14%
442 EQUIPMENT RENTAL	0	500	500	0	500	500	0	0%
451 CASUALTY & LIABILITY INSUR	5,895	5,860	5,860	5,895	6,650	6,650	790	13%
461 EQUIPMENT MAINTENANCE	0	500	500	0	500	500	0	0%
462 BUILDING/STRUCTURE MAINT	48,165	80,047	80,047	38,810	133,876	133,876	53,829	67%
463 LANDSCAPE MAINT-RECURRING	374,341	374,369	374,369	199,119	462,927	462,927	88,558	24%
464 LANDSCAPE MAINT-NON RECURRING	83,891	72,300	70,300	14,173	90,500	90,500	18,200	25%
468 IRRIGATION REPAIR	21,985	20,738	22,738	4,431	28,925	28,925	8,187	39%
469 OTHER MAINTENANCE	144,748	98,475	98,475	52,213	101,342	101,342	2,867	3%
471 PRINTING & BINDING	0	500	500	0	500	500	0	0%
493 PERMITS & LICENSES	175	750	750	175	250	250	(500)	(67)%
497 LEGAL ADVERTISING	1,207	1,300	1,300	429	1,300	1,300	0	0%
522 OPERATING SUPPLIES	0	500	500	0	500	500	0	0%
633 INFRASTRUCTURE	0	280,269	280,269	0	227,865	227,865	(52,404)	(19)%
912 TRANS TO OTHER ROADS	80,000	80,000	80,000	46,670	80,000	80,000	0	0%
TOTAL APPROPRIATIONS	1,126,743	1,386,536	1,386,536	559,877	1,526,219	1,526,219	139,683	10%

District 2 Account Descriptions

110- Personnel Services

Based on 16 meetings for 5 Supervisors at \$200 per supervisor per meeting

311- Management Fees

District's allocated portion of General Government expenses. 5% increase as placeholder until the cost allocation process is completed.

312- Engineering Services

Miscellaneous engineering services as needed for the District including water resource management

313- Legal Services

Costs to have legal representation at board meetings and research conducted by the attorney on the Board's behalf.

314- Tax Collector Fees

Fees charged by the county for collecting maintenance assessments. (2% of total assessment)

316- Deed Compliance Services

The District's allocated portion of Community Standards determined by the number of deed restriction complaints and architectural review cases.

318- Technology Services

District's allocated portion of General Government IT expenses. Costs have been combined with 311 - Management Fees account.

319- Other Professional Services

Breedlove, Dennis, & Associates - Management of all protected wildlife in District Preserves.

Maxicom - Irrigation systems monitoring.

PFM, US Bank & LTIP- Costs for investment management services.

322- Auditing Services

Fees for external auditing firm to perform interim audits mid-year and final audits at year-end

343- Systems Management Support

Costs for providing District email accounts and related online security to District Supervisors

344- Payroll Services

Fees for payroll processing for Board Supervisors

349- Misc Contractual Services

Any other contracted services not outlined above such as Hurricane Irma consultant services.

401- Travel & Per Diem

Supervisors to attend annual FASD conference

412- Postage

Miscellaneous District-related mailings.

431- Electricity

Electric costs for street lights, entry lighting, irrigation pumps, and aerators.

434- Irrigation Water

Irrigation costs for cul-de-sacs and villa entry areas.

442- Equipment Rental

Rental of equipment such as directional signs and pumps for moving water from flooded areas.

451- Casualty & Liability Insurance

Insurance for property owned by the district; Liability insurance for the Board Supervisors.

461- Equipment Maintenance

Miscellaneous maintenance costs as needed

District 2 Account Descriptions

462- Building/Structure Maintenance

Aerator maintenance
Back Flow Inspections
Fence & Entry Wall repairs as needed
Asphalt & Road repairs such as cutting, patching, and striping
Pump Maintenance
Sign & Sign Wall maintenance/replacement
Storm drain repair
Tunnel repairs as needed
Miscellaneous repairs
CIP - Road rejuvenator (de Leon, del Canto, Escandido), fence painting (El Camino Real and Jennifer L Parr Kestrel Preserve) and El Camino Real multi modal path rejuvenator

463- Landscape Maintenance Recurring

Landscape contracts for mowing Right-of-Ways, Villas, Cul-de-Sacs, and common areas; keeping all areas weed free, fertilized and irrigated; 4 Annual change-outs per year. Contract expires 9/30/21.
Pine straw - Change-out twice per year

464- Landscape Maintenance Non-Recurring

Plant replacement as needed

468- Irrigation Repair

Repairs on sprinkler heads, nozzles, and broken pipes
Service Agreement

469- Other Maintenance

Light Sweep-costs include bulb replacements, fixtures, and wiring for exterior landscape lights.
Hydrilla Treatment
Pressure Wash Villa entries and walls
Aquatic Weed Control in water retention areas (contractual cost)
Miscellaneous repairs
Preserve Mowing
Tree trimming

471- Printing & Binding

Printing and binding

493- Permits & Licenses

Annual license for Special Districts

497- Legal Advertising

Public notices for board meetings and budget workshops

522- Operating Supplies

Miscellaneous supplies such as light bulbs for replacement.

633- Capital Infrastructure

Includes costs associated with new construction and improvements outside of the scope of routine maintenance to general government infrastructure.

912- Trans to Other Roads

Funds transferred into the Roads R&R for future villa road projects as identified in the Capital Improvement Plan.

DISTRICT 2 - WORKING CAPITAL / R & R FUNDS BALANCES

Working Capital (Unassigned)	Amend										
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	734,014	746,144	604,373	550,696	525,710	512,843	490,482	482,801	427,966	388,800	355,950
Deposits	1,118,397	1,156,583	1,156,583	1,156,583	1,156,583	1,156,583	1,156,583	1,156,583	1,156,583	1,156,583	1,156,583
Expenditures - Operating	943,552	1,084,811	1,095,659	1,106,616	1,117,682	1,128,859	1,140,147	1,151,549	1,163,064	1,174,695	1,186,442
Plant Replacements Non-Recurring	70,300	90,500	0	0	0	0	0	0	0	0	0
Capital Improvement Plan Expenditures	12,415	43,043	54,601	34,953	11,768	50,086	24,116	59,870	32,684	14,739	29,846
Transfer/ Deposit to Road R & R	80,000	80,000	60,000	40,000	40,000	0	0	0	0	0	0
Ending Balance	746,144	604,373	550,696	525,710	512,843	490,482	482,801	427,966	388,800	355,950	296,245

RESERVES

General R & R (Committed)	Amend										
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	761,781	761,781	659,789	659,789	659,789	504,905	504,905	331,859	331,859	261,138	173,860
Deposits	0	0	0	0	0	0	0	0	0	0	0
Capital Improvement Plan Expenditures	0	101,992	0	0	154,884	0	173,046	0	70,721	87,278	0
Ending Balance	761,781	659,789	659,789	659,789	504,905	504,905	331,859	331,859	261,138	173,860	173,860

Villa Road R & R (Committed)	Amend										
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	223,048	161,021	176,876	157,397	197,397	237,397	237,397	237,397	237,397	237,397	237,397
Deposits	80,000	80,000	60,000	40,000	40,000	0	0	0	0	0	0
Capital Improvement Plan Expenditures	142,027	64,145	79,479	0	0	0	0	0	0	0	0
Ending Balance	161,021	176,876	157,397	197,397	237,397	237,397	237,397	237,397	237,397	237,397	237,397

Working Capital/Reserves Grand Total	1,668,946	1,441,038	1,367,882	1,382,896	1,255,145	1,232,784	1,052,057	997,222	887,335	767,207	707,502
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Restricted Capital Project Phase I	Amend										
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	118,110	61,728	0	0	0	0	0	0	0	0	0
Deposits	0	0	0	0	0	0	0	0	0	0	0
Capital Improvement Plan Expenditures	56,382	61,728	0	0	0	0	0	0	0	0	0
Ending Balance	61,728	0	0	0	0	0	0	0	0	0	0

Restricted Capital Project Phase II	Amend										
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	81,860	0	0	0	0	0	0	0	0	0	0
Deposits	0	0	0	0	0	0	0	0	0	0	0
Capital Improvement Plan Expenditures	81,860	0	0	0	0	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0	0	0	0	0	0

FY 20-21 Operating Budget	\$ 1,013,852
3 Months	\$ 253,463
4 Months	\$ 337,951

District 2 Fixed Asset Record

NOTES:

1) The report is divided into three responsibility categories: District 2, D2 Owned/Sumter County Maintained and Master Grading/Misc. The highlighted category description line also provides totals for each category.

2) Assumptions were necessary based on the asset description line especially in the area of the Road & Drainage combined costs listed on the Fixed Asset Record. In working with DPM, the following assumptions were utilized:

a. The Non-Villa Road & Drainage costs were also split 40/60 with a further breakdown of Drainage costs to be 20% District 2 and 80% Sumter County.

	District 2	District 2 Owned/County Maintained	Master Grading/Misc
161 - LAND			
Buffer	29,392	-	-
Landscape/Irrigation	20,211	-	-
Preserves	247,176	-	-
Roads	28,853	-	-
Roads & Drainage	107,040	98,806	-
Water Retention	129,216	-	-
Multi-Modal	14,637	-	-
Gatehouse	49	-	-
Open Area	13,916	-	-
164 - INFRASTRUCTURE			
Excavation	-	-	91,605
Fences	164,998	-	-
Irrigation	147,592	-	-
Landscape/Irrigation	1,370,255	-	-
Roads	2,051,394	323,174	-
Roads & Drainage	1,623,218	1,498,355	-
Signage	4,692	-	-
Street Lighting	238,368	-	-
Tunnels	195,754	-	-
Water Retention	102,427	-	-
166 - OTHER			
Water Retention	6,708	-	-
Grand Total	6,495,896	1,920,336	91,605

VILLAGE COMMUNITY DEVELOPMENT DISTRICT NO. 2
ANNUAL MAINTENANCE ASSESSMENT

Maintenance Assessments Billed

				FY2020-21	FY2021-22	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%	15%	20%
				0%	0%												
Unit	Village Name	Acres	# of Lots	\$1,155,816	\$1,155,816	\$1,167,374	\$1,178,932	\$1,190,490	\$1,202,049	\$1,213,607	\$1,225,165	\$1,236,723	\$1,248,281	\$1,259,839	\$1,271,398	\$1,329,188	\$1,386,979
Phase #1																	
18	Santo Domingo	32.81	147	\$ 334.26	\$ 334.26	337.61	340.95	344.29	347.63	350.98	354.32	357.67	361.01	364.35	367.70	384.41	401.12
19	Santo Domingo	38.56	187	308.81	308.81	311.90	314.99	318.08	321.17	324.25	327.34	330.44	333.52	336.61	339.70	355.14	370.58
20	Santo Domingo	25.85	113	342.60	342.60	346.02	349.45	352.87	356.30	359.73	363.15	366.58	370.01	373.44	376.86	393.99	411.12
21	Palo Alto	28.70	135	318.38	318.38	321.57	324.75	327.93	331.12	334.30	337.49	340.67	343.86	347.04	350.23	366.14	382.06
22	Santo Domingo	63.75	253	377.36	377.36	381.14	384.91	388.68	392.46	396.23	400.01	403.78	407.56	411.33	415.11	433.97	452.84
23	Santo Domingo	55.07	241	342.21	342.21	345.64	349.06	352.48	355.90	359.33	362.75	366.17	369.60	373.02	376.44	393.55	410.66
24	Alhambra	32.24	147	328.46	328.46	331.74	335.03	338.31	341.60	344.88	348.16	351.45	354.74	358.02	361.31	377.73	394.15
24-A	Tract A	0.31	1	464.26	464.26	468.90	473.55	478.19	482.83	487.47	492.12	496.76	501.41	506.05	510.69	533.91	557.12
25	Santo Domingo	33.46	145	345.59	345.59	349.04	352.50	355.96	359.41	362.87	366.32	369.78	373.24	376.70	380.15	397.43	414.71
26	Santo Domingo	52.89	249	318.11	318.11	321.29	324.47	327.65	330.83	334.01	337.19	340.38	343.56	346.74	349.92	365.83	381.73
600	Villa Vera Cruz	14.61	123	177.89	177.89	179.67	181.45	183.22	185.00	186.78	188.56	190.34	192.12	193.90	195.68	204.58	213.47
600H	Vera Cruz Tract-H	2.33	1	3,489.45	3,489.45	3,524.34	3,559.24	3,594.13	3,629.03	3,663.92	3,698.81	3,733.71	3,768.61	3,803.50	3,838.40	4,012.87	4,187.34
601	Villa De Leon	18.49	161	171.99	171.99	173.71	175.43	177.15	178.87	180.59	182.31	184.04	185.76	187.48	189.20	197.80	206.40
602	Villa De La Ramona	9.70	70	207.53	207.53	209.60	211.68	213.75	215.83	217.90	219.98	222.06	224.13	226.21	228.28	238.66	249.04
603	Villa Del Canto	20.48	168	182.57	182.57	184.39	186.22	188.04	189.87	191.70	193.52	195.35	197.18	199.00	200.83	209.96	219.08
604	Villa Santa Domingo	6.91	52	199.01	199.01	201.00	202.99	204.98	206.97	208.96	210.95	212.95	214.94	216.93	218.92	228.87	238.82
604A	Santa Domingo-A	0.26	1	389.38	389.38	393.27	397.17	401.06	404.96	408.85	412.74	416.64	420.54	424.43	428.32	447.79	467.26
Total Phase #1		436.42	2,194														
Phase #2																	
27	Santiago	53.53	221	\$ 362.75	\$ 362.75	\$ 366.38	\$ 370.00	\$ 373.63	\$ 377.26	\$ 380.89	\$ 384.51	\$ 388.15	\$ 391.77	\$ 395.40	\$ 399.03	\$ 417.17	\$ 435.30
28	Santiago	35.78	160	334.90	334.90	338.25	341.60	344.95	348.30	351.65	355.00	358.35	361.70	365.05	368.40	385.15	401.89
28	Tract-A	1.49	1	2,231.45	2,231.45	2,253.76	2,276.08	2,298.39	2,320.71	2,343.02	2,365.34	2,387.66	2,409.97	2,432.28	2,454.60	2,566.17	2,677.74
29	Santiago	38.20	165	346.72	346.72	350.19	353.66	357.12	360.59	364.06	367.52	371.00	374.46	377.93	381.40	398.73	416.07
30	Santiago	65.94	311	317.53	317.53	320.71	323.88	327.06	330.23	333.41	336.59	339.77	342.94	346.12	349.29	365.17	381.04
31	Alhambra	38.01	182	312.77	312.77	315.90	319.03	322.15	325.28	328.41	331.54	334.67	337.80	340.93	344.05	359.69	375.33
32	Harmeswood	59.70	66	1,354.66	1,354.66	1,368.21	1,381.76	1,395.30	1,408.85	1,422.40	1,435.94	1,449.49	1,463.04	1,476.59	1,490.13	1,557.87	1,625.60
605	Villa La Crescenta	16.86	153	165.03	165.03	166.68	168.33	169.98	171.63	173.28	174.93	176.59	178.24	179.89	181.54	189.79	198.04
606	Villa San Leandro	13.16	111	177.56	177.56	179.33	181.11	182.88	184.66	186.43	188.21	189.99	191.76	193.54	195.32	204.19	213.07
607	Villa Escandido	12.68	108	175.83	175.83	177.59	179.35	181.11	182.86	184.62	186.38	188.14	189.90	191.66	193.42	202.21	211.00
Total Phase #2		335.35	1,478														
Grand Total		771.77	3,672														
Budget - Revenue (96%)				\$ 1,109,583	\$ 1,109,583	\$ 11,096	\$ 22,191	\$ 33,287	\$ 44,384	\$ 55,479	\$ 66,575	\$ 77,671	\$ 88,768	\$ 99,862	\$ 110,959	\$ 166,437	\$ 221,916
Tax Collector (2%)					\$ 23,117	Note: Additional Revenue @ 96%											

DISTRICT 2 - WORKING CAPITAL / R & R FUNDS BALANCES

Maintenance Assessment Increase
8% \$88,768

Working Capital (Unassigned)	Amend										
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	734,014	746,144	693,141	708,232	732,014	767,915	774,322	795,409	769,342	758,944	754,862
Deposits	1,118,397	1,245,351	1,245,351	1,245,351	1,245,351	1,245,351	1,245,351	1,245,351	1,245,351	1,245,351	1,245,351
Expenditures - Operating	943,552	1,084,811	1,095,659	1,106,616	1,117,682	1,128,859	1,140,147	1,151,549	1,163,064	1,174,695	1,186,442
Plant Replacements Non-Recurring	70,300	90,500	0	0	0	0	0	0	0	0	0
Capital Improvement Plan Expenditures	12,415	43,043	54,601	34,953	11,768	50,086	24,116	59,870	32,684	14,739	29,846
Transfer/ Deposit to General R & R							50,000	50,000	50,000	50,000	50,000
Transfer/ Deposit to R & R	80,000	80,000	80,000	80,000	80,000	60,000	10,000	10,000	10,000	10,000	10,000
Ending Balance	746,144	693,141	708,232	732,014	767,915	774,322	795,409	769,342	758,944	754,862	723,925

RESERVES

General R & R (Committed)	Amend										
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	761,781	761,781	659,789	659,789	659,789	504,905	504,905	381,859	431,859	411,138	373,860
Deposits	0	0	0	0	0	0	50,000	50,000	50,000	50,000	50,000
Capital Improvement Plan Expenditures	0	101,992	0	0	154,884	0	173,046	0	70,721	87,278	0
Ending Balance	761,781	659,789	659,789	659,789	504,905	504,905	381,859	431,859	411,138	373,860	423,860

Villa Road R & R (Committed)	Amend										
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	223,048	161,021	176,876	177,397	257,397	337,397	397,397	407,397	417,397	427,397	437,397
Deposits	80,000	80,000	80,000	80,000	80,000	60,000	10,000	10,000	10,000	10,000	10,000
Capital Improvement Plan Expenditures	142,027	64,145	79,479	0	0	0	0	0	0	0	0
Ending Balance	161,021	176,876	177,397	257,397	337,397	397,397	407,397	417,397	427,397	437,397	447,397

Working Capital/Reserves Grand Total	1,668,946	1,529,806	1,545,418	1,649,200	1,610,217	1,676,624	1,584,665	1,618,598	1,597,479	1,566,119	1,595,182
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Restricted Capital Project Phase I	Amend										
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	118,110	61,728	0	0	0	0	0	0	0	0	0
Deposits	0	0	0	0	0	0	0	0	0	0	0
Capital Improvement Plan Expenditures	56,382	61,728	0	0	0	0	0	0	0	0	0
Ending Balance	61,728	0	0	0	0	0	0	0	0	0	0

Restricted Capital Project Phase II	Amend										
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	81,860	0	0	0	0	0	0	0	0	0	0
Deposits	0	0	0	0	0	0	0	0	0	0	0
Capital Improvement Plan Expenditures	81,860	0	0	0	0	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0	0	0	0	0	0

FY 20-21 Operating Budget	\$ 1,013,852
3 Months	\$ 253,463
4 Months	\$ 337,951

FY2021-22
DISTRICT 2
CAPITAL PROJECTS

Account	Location	Description	Requested	Recom	Funding Source
02.001.50.00.600.539.633	El Camino Real	Fence Replacement	\$ 101,992	\$ 101,992	General R&R
02.001.50.00.600.539.633	Villa Vera Cruz	Mill and Overlay	64,145	64,145	Road R&R
			61,728	61,728	Restricted Ph I
District 2 - Total Capital Projects			\$ 227,865	\$ 227,865	



CAPITAL IMPROVEMENT PLAN
FISCAL YEARS 2021/22 - 2030/31

District 2
CIP Reserve Usage

		FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
Working Capital											
462	Fence Painting / Repl under \$10,000	16,437	5,580	24,372	6,810	15,168	5,580	2,779	22,103	9,781	0
462	Villa Wall Painting	9,586	29,721	2,326	0	0	1,516	37,791	2,326	0	0
462	Multi Modal Path rejuvenator El Camino Real	17,020	0	0	0	0	17,020	0	0	0	0
462	Tunnel Repair					5,072	0	0	0	0	0
462	Road Rejuvenator	0	19,300	8,255	4,958	29,846	0	19,300	8,255	4,958	29,846
		43,043	54,601	34,953	11,768	50,086	24,116	59,870	32,684	14,739	29,846

General R&R											
633	Fence Replacement	101,992	0	0	154,884	0	173,046	0	70,721	87,278	0
		101,992	0	0	154,884	0	173,046	0	70,721	87,278	0

Road R&R											
633	Mill Overlay - Villas Escandido										
633	Mill Overlay - Villas de Leon and del Canto					0	0	0	0	0	0
633	Mill Overlay - San Leandro and Villas la Cescenta										
633	Mill Overlay - Villa Vera Cruz (split w/Restr. - Ph I)	64,145									
633	Mill Overlay - Villa de la Ramona		79,479								
		64,145	79,479	0	0	0	0	0	0	0	0

Restricted Capital Phase I											
633	Mill Overlay - Villas de Leon and del Canto										
633	Mill Overlay - Villa Santo Domingo										
633	Mill Overlay - Villa Vera Cruz (split w/ Road R&R)	61,728									
633	Mill Overlay - Villa de la Ramona										
		61,728	0	0	0	0	0	0	0	0	0

Restricted Capital Phase II											
633	Mill Overlay - Villas la Cescenta										
		0	0	0	0	0	0	0	0	0	0

Annual Expenditures	270,908	134,080	34,953	166,652	50,086	197,162	59,870	103,405	102,017	29,846
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10 Year Total Capital Improvement Plan Expenditures	1,148,979
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DISTRICT 2 CAPITAL IMPROVEMENT PLAN (CIP) - ROADS

Villa	Phase	Recorded Date	Sq Yards	Miles	Latest Improvements	Recommended Work	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Villa de la Ramona	1	Sep-97	5,389	0.45	Double Micro 15-16	Mill/Overlay 22-23 / REJ 24-25 / REJ 29-30		\$ 79,479		\$ 4,958					\$ 4,958	
Villa de Leon	1	May-97	13,027	0.93	Double Micro 18-19	REJ 25-26/ REJ 30-31					11,985					11,985
Villa del Canto	1	Oct-97	12,806	1.01	Double Micro 18-19	REJ 25-26/ REJ 30-31					11,782					11,782
Villa Escandido	2	Jul-98	6,608	0.53	Double Micro 18-19	REJ 25-26/ REJ 30-31					6,079					6,079
Villa la Crescenta	2	Apr-98	9,191	0.76	Double Micro 14-15	REJ 22-23 / REJ 27-28		8,456					8,456			
Villa San Leandro	2	Mar-98	7,804	0.62	Double Micro 14-15	REJ 22-23 / REJ 27-28		7,180					7,180			
Villa Santo Domingo	1	Apr-97	3,983	0.29	Rejuvenator 15-16	REJ 22-23 / REJ 27-28		3,664					3,664			
Villa Vera Cruz	1	Oct-96	8,973	0.71	Double Micro 14-15	Mill/Overlay 21-22/REJ 23-24 / REJ 28-29	125,873		8,255					8,255		
TOTAL CIP VILLA ROAD COST DISTRICT 2			67,781	5.30			\$ 125,873	\$ 98,779	\$ 8,255	\$ 4,958	\$ 29,846	\$ 0	\$ 19,300	\$ 8,255	\$ 4,958	\$ 29,846

10 Year Costs	
District 2 Capital CIP Costs	\$ 205,352
District 2 Maintenance CIP Costs	\$ 124,718
Grand Total	\$ 330,070

\$ 125,873	\$ 79,479	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$ 0	\$ 19,300	\$ 8,255	\$ 4,958	\$ 29,846	\$ 0	\$ 19,300	\$ 8,255	\$ 4,958	\$ 29,846

Capital Costs - Includes mill/overlay and micro resurfacing projects.

Maintenance Costs - Includes rejuvenator projects and mill/overlay or micro resurfacing projects less than \$10,000

Rejuvenator applied two years after mill/overlay and every five years thereafter.

Mill & overlay is completed every 20 years.

New price for rejuvenating, Feb 2021: 1-15,000 SY = \$0.92 and 15,001 to 30,000 SY = \$0.88

DISTRICT #2 WALL & ENTRY PAINTING

Villa	Descriptor/ Location	Year Built	Measurement		Latest Major Improvement		Recommended Work & Methodology		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
			LF or SF		Date	Explanation												
Santo Domingo Entry	Entry Wall		3,610	SF	2019/20	Painted	LF x HGT x Cost	Paint 21-22/26-27	1,516					1,516				
Santo Domingo Villa	Villa Wall	1997	15,900	LF	2017/18	Painted	LF x HGT x Cost	Paint 22-23/27-28		6,678					6,678			
Santiago Gate	Entry Wall		200	LF	2019/20	Painted	LF x HGT x Cost	Paint 23-24/28-29			1,163					1,163		
Alhambra Gate	Entry Wall		200	LF	2019/20	Painted	LF x HGT x Cost	Paint 23-24/28-29			1,163					1,163		
Villas San Leandro & La Crescenta	Villa Wall	1998	2,480	LF	2017/18	PW & Painted	LF x HGT x Cost	Paint 22-23/27-28		8,026					8,026			
Villa De La Ramona	Villa Wall	1997	995	LF	2017/18	Painted	LF x HGT x Cost	Paint 22-23/27-28		2,829					2,829			
Villa Escandido	Villa Wall	1998	2,350	LF	2017/18	Painted	LF x HGT x Cost	Paint 22-23/27-28		7,035					7,035			
Villa De Leon	Sign Wall	1997	336	SF	2017/18	Painted	LF x HGT x Cost	Paint 22-23/27-28		92					92			
Villa Del Canto	Sign Wall	1997	336	SF	2017/18	Painted	LF x HGT x Cost	Paint 22-23/27-28		92					92			
Unit 30	6' Wall - Savannah Cntr	1998	1,338	LF	2017/18	Painted	LF x HGT x Cost	Paint 22-23/27-28		3,835					3,835			
Harmeswood	Entry Wall	1998	120	SF	2017/18	Painted	LF x HGT x Cost	Paint 22-23/27-28		145					145			
Madero (Santo Domingo entry sign)	Entry Wall	1998	120	SF	2017/18	Painted	LF x HGT x Cost	Paint 22-23/27-28		176					176			
Vera Cruz	Villa Signs		760	SF				Paint 22-23/27-28		319					319			
2890 El Camino Real	Tunnel		10,724	SF				Paint 21-22/27-28	4,504						4,504			
1530 Buena Vista Blvd	Tunnel		8,490	SF				Paint 21-22/27-28	3,566						3,566			
2639 Privada Dr	Pumphouse		1,175	SF				Paint 22-23/27-28		494					494			
GRAND TOTAL DISTRICT #2 WALL & ENTRY PAINTING									\$ 9,586	\$ 29,721	\$ 2,326	\$ 0	\$ 0	\$ 1,516	\$ 37,791	\$ 2,326	\$ 0	\$ 0

10 Year Costs	
District 2 Capital Costs	\$0
District 2 Maintenance Costs	\$83,266
Grand Total	\$83,266

\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$ 9,586	\$ 29,721	\$ 2,326	\$ 0	\$ 0	\$ 1,516	\$ 37,791	\$ 2,326	\$ 0	\$ 0	\$ 0

Walls painted every five years.
Current painting contract: \$0.50 Dura-Tec, \$2.00 PVC, \$0.75 PVC Stack Block @ per square foot

DISTRICT 2 CAPITAL IMPROVEMENT PLAN - FENCE COSTS

FENCE REPLACEMENT

Location	Descriptor	Phase	Measurement		Recommended Work and Methodology	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
			LF	SF											
El Camino Real	Power Corridor to 50-50 North Side	1/ 2	4,500	LF	Replacement 29-30									87,278	
El Camino Real	South Side Savannah to Unit 23	1	7,888	LF	Replacement 21-22	101,992									
El Camino Real	South Side Unit 23 West end to LS #	1	3,464	LF	Replacement 31-32										
El Camino Real - Unit 24	North Entry to Power Corridor	1	2,290	LF	Replacement 28-29								37,901		
El Camino Real - Unit 31	North Tunnel to Alhambra Entry	2	1,983	LF	Replacement 28-29								32,820		
Harold S. Schwartz Preserve*		2	5,140	LF	Replacement 26-27						101,978				
Jennifer L. Parr Kestrel Preserve		1	822	LF	Replacement 31-32										
Ronald G. Hess Preserve Unit 19	Chapparal	1	4,294	LF	Replacement 26-27						71,068				
Sharon L. Morse Preserve*		1	7,994	LF	Replacement 24-25				154,884						
Unit 201/601 Villa DeLeon	Lots 13-17	1	239	LF	Replacement 23-24			3,863							
Unit 203/603 Villa Del Canto	Lots 55-64	1	424	LF	Replacement 23-24			6,853							
Unit 31 - Lots 30-33		2	288	LF	Replacement 28-29								4,767		
Unit 31 - Tract A	Lift Station	2	37	LF	Replacement 28-29								613		
Unit 32 Tract A & B	Buena Vista ROW	2	1,578	LF	Replacement 31-32										
TOTALS			40,941	LF		\$ 101,992	\$ 0	\$ 10,716	\$ 154,884	\$ 0	\$ 173,046	\$ 0	\$ 76,101	\$ 87,278	\$ 0

FENCE PAINTING

Location	Descriptor	Phase	Measurement LF or SF		Recommended Work and Methodology	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
El Camino Real	Power Corridor to 50-50 North Side	1/ 2	4,500	LF	Paint 22-23 / 26-27		5,580				5,580				
El Camino Real	South Side Savannah to Unit 23	1	7,888	LF	Paint 25-26 / 29-30					9,466				9,781	
El Camino Real	South Side Unit 23 West end to LS #	1	3,464	LF	Paint 24-25 / 28-29				5,791				5,791		
El Camino Real - Unit 24	North Entry to Power Corridor	1	2,290	LF	Paint 21-22 / 25-26	2,840				2,840					
El Camino Real - Unit 31	North Tunnel to Alhambra Entry	2	1,983	LF	Paint 21-22 / 25-26	2,459				2,459					
Harold S. Schwartz Preserve		2	5,140	LF	Paint 23-24			6,374							
Jennifer L. Parr Kestrel Preserve		1	822	LF	Paint 24-25 / 28-29				1,019				1,019		
Ronald G. Hess Preserve Unit 19	Chapparal	1	4,294	LF	Paint 23-24			5,325							
Sharon L. Morse Preserve		1	7,994	LF	Paint 21-22 / 28-29	9,913							9,913		
Unit 201/601 Villa DeLeon	Lots 13-17	1	239	LF	Paint 21-22 / 27-28	296						296			
Unit 203/603 Villa Del Canto	Lots 55-64	1	424	LF	Paint 21-22 / 27-28	526						526			
Unit 31 - Lots 30-33		2	288	LF	Paint 21-22 / 25-26	357				357					
Unit 31 - Tract A	Lift Station	2	37	LF	Paint 21-22 / 25-26	46				46					
Unit 32 Tract A & B	Buena Vista ROW	2	1,578	LF	Paint 23-24 / 27-28			1,957				1,957			
TOTALS			40,941	LF		\$ 16,437	\$ 5,580	\$ 13,656	\$ 6,810	\$ 15,168	\$ 5,580	\$ 2,779	\$ 16,723	\$ 9,781	\$ 0

10 Year Costs	
District 2 Capital Costs	\$587,921
District 2 Maintenance Costs	\$108,610
Grand Total	\$696,531

\$ 101,992	\$ 0	\$ 0	\$ 154,884	\$ 0	\$ 173,046	\$ 0	\$ 70,721	\$ 87,278	\$ 0
\$ 16,437	\$ 5,580	\$ 24,372	\$ 6,810	\$ 15,168	\$ 5,580	\$ 2,779	\$ 22,103	\$ 9,781	\$ 0

Fences painted every four (4) years, replaced every 15 years.

4 Board Replacement Cost per linear foot	\$12.93
4 Board Painting Cost per linear foot	\$1.24

DISTRICT 2 CAPITAL IMPROVEMENT PLAN - OTHER PROJECTS

Descriptor/ Location	Year Built or Acquired	Measurement	Latest Major Improvement		Recommended Work and Methodology	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
			Date	Explanation											
Irrigation / Landscape - Morse El Camino															
Irrigation Upgrade															
Multi Modal Path - El Camino Real	2009/10	18,500 SY	2016/17	Recalmite	Rejuvenator 21-22	17,020					17,020				
Tunnel - B5					Tunnel Repair - Stucco					2,524					
Tunnel - B6					Tunnel Repair - Stucco					2,548					
Total						17,020	0	0	0	5,072	17,020	0	0	0	0

10 Year Costs	
District 2 Capital Costs	\$0
District 2 Maintenance Costs	\$39,112
Grand Total	\$39,112

\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$17,020	\$0	\$0	\$0	\$5,072	\$17,020	\$0	\$0	\$0	\$0