RESOLUTION 2025-23

A RESOLUTION APPROVING THE DISTRICT'S PROPOSED BUDGET OF THE VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2025-26 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW

WHEREAS, the District Manager has heretofore prepared and submitted to the Board, the District's proposed operating budgets for the forthcoming Fiscal Year 2025-26; and

WHEREAS, the Board of Supervisors has accepted said Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT.

1. The operating budgets proposed by the District Manager for Fiscal Year 2025-26 are hereby approved as listed below along with the proposed maintenance assessment rates based on the attached schedules:

Recreation Amenities Division	**$ 87,477,425**
General Fund	**81,131,712**
Department of Safety	**54,608,276**
Little Sumter Service Area	**18,571,696**
Village Center Service Area	**10,051,902**
Village of Spanish Springs	**2,255,290**
Rolling Acres	**85,407**
Road Maintenance	**476,448**
Community Standards	**310,176**
The Enrichment Academy	**943,526**
Health Self Insurance	**12,501,548**

2. A public hearing on said approved Budget is hereby declared and set for the following date, hour and place:

Date:	September 10, 2025
Time:	3:30 P.M.
Place:	Main District Office 3571 Kiessel Road The Villages, Florida 32163

Adopted this 11th day of June, 2025.

VILLAGE CENTER COMMUNITY
DEVELOPMENT DISTRICT

Kelly L Flores

Kelly Flores, Chair

KCB

Kenneth C. Blocker, Secretary

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 20.421 RAD					
ESTIMATED REVENUES					
341.318 AMENITY FEES	49,470,850	50,382,665	50,382,665	25,404,965	52,694,767
341.901 VETERANS BRICK SALE	2,467	2,000	2,000	0	2,000
341.905 PROPERTY DAMAGE REIMBURSEMENTS	11,075	5,000	5,000	3,930	9,000
341.908 ELECTRIC REIMBURSEMENT	7,834	7,000	7,000	2,731	7,000
341.909 COPIES-PUBLIC/T-S	19	90	90	0	20
341.910 SALES TAX COLLECTION ALLOWANCE	835	1,080	1,080	378	1,080
341.911 LIEN FEES	3,153	2,700	2,700	4,210	5,000
341.917 INSURANCE REIMBURSEMENT	2,676	0	0	5,471	0
341.918 ACCESS CD FEE/NT-S	215,248	200,000	200,000	104,177	225,000
341.919 GATE REPAIR FEES	26,250	27,000	27,000	24,000	27,000
341.921 AMENITY LATE PENALTY FEE	71,220	80,000	80,000	49,501	80,000
341.922 COPIES-PUBLIC/T-L	9	0	0	5	0
341.924 ACCESS CD FEE/T-S	4,200	3,500	3,500	1,000	4,500
341.999 MISCELLANEOUS REVENUE	32,383	20,000	20,000	2,237	20,000
342.901 HOME/BUS WATCH/T-S	19,027	10,000	10,000	6,164	20,000
342.903 FIRE SAFETY (FUTURES)	126	0	0	216	0
342.910 HOME BUS WATCH/T-L	1,703	1,000	1,000	420	1,500
342.911 HOME BUS WATCH/T-M	548	500	500	73	500
347.203 DAILY TRAIL/T-S	86,305	100,000	100,000	50,847	100,000
347.204 DAILY CART RNT/T-S	1,911	2,800	2,800	1,207	2,800
347.205 DAILY GRN FEE/T-S	69,258	80,000	80,000	49,144	80,000
347.208 ANNUAL TRAIL/T-S	944,627	1,000,000	1,000,000	509,404	1,050,000
347.215 LIFESTYLE-GEN/NT-S	30,983	30,000	30,000	15,110	30,000
347.216 LIFESTYLE-GLB/NT-S	43,083	50,000	50,000	46,655	60,000
347.220 LIFESTYLE-GEN/NT-L	1,219	2,500	2,500	1,144	2,500
347.221 LIFESTYLE-GEN/NT-M	1,234	1,500	1,500	719	1,500
347.229 LIFESTYLE-GLB/NT-L	21,733	23,000	23,000	21,206	23,000
347.230 LIFESTYLE-GLB/NT-M	568	500	500	120	500
347.231 LF MERCH-GLB/T-S	1,235	500	500	0	500
347.232 LF MERCH-GLB/T-L	291	0	0	0	0
347.236 ANNUAL TRAIL/T-L	18,319	15,000	15,000	6,864	15,000
347.237 ANNUAL TRAIL/T-M	13,279	15,000	15,000	4,180	15,000
347.240 DAILY TRAIL/T-L	62,966	60,000	60,000	36,774	60,000
347.241 DAILY TRAIL/T-M	60,258	60,000	60,000	30,737	60,000
347.242 DAILY CART RNT/T-L	2,484	2,900	2,900	1,594	2,900
347.243 DAILY CART RNT/T-M	2,447	2,500	2,500	1,109	2,500
347.244 DAILY GRN FEE/T-L	55,809	50,000	50,000	38,377	60,000
347.245 DAILY GRN FEE/T-M	55,629	50,000	50,000	32,007	60,000
347.297 MISC REC REV/T-M	60	0	0	0	0
347.298 MISC REC REV/T-L	227	500	500	240	500
347.299 MISC REC REV/T-S	780	2,000	2,000	0	1,000
361.101 INT INCOME - CFB	72,890	15,000	15,000	11,571	10,000
361.102 INT INCOME - CASH EQUIV	1,979,726	1,500,000	1,500,000	928,545	958,000
361.103 INT INCOME - USB	409,664	220,000	220,000	111,595	184,000
361.306 FLGIT-UNREALIZED GAIN/LOSS	940,134	0	0	268,452	0
361.307 LTP UNREALIZED GAIN/LOSS	1,348,458	0	0	(434,276)	0
361.309 FLFIT-UNREALIZED GAIN/LOSS	131,998	0	0	(21,322)	0
361.407 LTP REALIZED GAIN/LOSS	822,969	700,000	700,000	287,971	500,000
361.409 FLFIT-REALIZED GAIN/LOSS	639,329	550,000	550,000	304,994	550,000
362.002 ATM LEASE/T-S	8,506	9,000	9,000	8,474	9,000
362.005 POLO CLUB LEASE (T)	20,594	0	0	0	0

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 20.421 RAD					
ESTIMATED REVENUES					
362.006 VENDING MACHINES	2,632	2,000	2,000	140	2,000
362.008 RV FEES	238,515	212,000	212,000	112,872	240,000
362.009 RM RENTALS/T-L	31,709	30,000	30,000	16,008	32,500
362.010 RM RENTALS/T-S	228,241	200,000	200,000	145,439	250,000
362.011 RM RENTALS/T-M	16,795	15,000	15,000	9,795	17,500
362.012 RENTS & LEASES/T-S	2,341	1,600	1,600	356	1,600
362.015 RM RENTALS/NT-L	12,002	5,000	5,000	7,594	15,000
362.016 RM RENTALS/NT-S	4,930	2,000	2,000	6,135	12,500
362.017 RM RENTALS/NT-M	955	1,000	1,000	695	1,500
362.018 RV LATE PENALTY FEE	137	150	150	65	150
362.020 ATM LEASE/T-L	4,726	5,000	5,000	4,708	5,000
362.021 ATM LEASE/T-M	5,671	6,000	6,000	5,650	6,000
365.001 SALES OF SURPLUS MATERIAL & SC	1,069	0	0	5,659	0
669.901 (ADD)/USE-WORKING CAPITAL	0	24,457,727	24,457,727	0	19,604,827
669.903 (ADD)/USE-GENERAL R&R	0	11,883,454	13,568,590	0	10,352,781
TOTAL ESTIMATED REVENUES	58,268,319	92,106,166	93,791,302	28,238,036	87,477,425
APPROPRIATIONS					
311 ADMINISTRATIVE SVCS	1,349,692	1,364,286	1,364,286	682,146	1,160,468
311 COMMUNITY WATCH SVCS	3,211,168	3,391,682	3,391,682	1,695,842	3,638,614
311 CUSTOMER SERVICE	620,635	772,569	772,569	386,289	449,442
311 GOLF MAINT	327,928	358,873	358,873	179,437	323,282
311 GOLF OPERATIONS	1,719,458	1,386,150	1,386,150	693,078	1,270,135
311 PROPERTY MGMT SVCS	1,230,186	1,230,186	1,230,186	615,096	1,450,585
311 RECREATION SERVICES	4,492,717	4,903,198	4,903,198	2,451,604	4,445,608
312 ENGINEERING SERVICES	112,654	272,931	272,527	59,708	277,954
313 LEGAL SERVICES	163,557	60,000	60,000	39,393	100,000
316 DEED COMPLIANCE SVCS	69,854	21,001	21,001	10,140	15,633
319 OTHER PROFESSIONAL SVCS	57,983	61,664	73,068	30,269	87,222
321 ACCOUNTING SERVICES	1,000	1,000	1,000	0	1,000
322 AUDITING SERVICES	24,590	25,473	25,473	5,727	25,473
323 TRUSTEE SERVICES	8,620	8,620	8,620	8,620	8,620
341 JANITORIAL SVCS	1,140,874	1,262,462	1,266,962	561,655	1,229,027
343 SYSTEMS MGMT SUPPORT	100,900	99,609	99,609	59,371	102,427
345 DEPT OF SAFETY	1,090,372	1,091,661	1,091,661	545,598	1,093,816
401 TRAVEL & PER DIEM	0	1,100	1,100	0	1,100
411 TELEPHONE	21,677	0	5,400	10,737	7,000
412 POSTAGE	0	100	100	0	100
413 CABLE	65,747	69,100	69,100	30,124	68,658
431 ELECTRICITY	1,047,664	1,254,110	1,248,710	444,081	1,266,353
432 NATURAL GAS	171,901	184,649	184,649	141,891	203,994
433 WATER & SEWER	135,934	145,511	145,511	67,253	151,739
434 IRRIGATION WATER	240,893	233,174	233,174	133,333	333,868
436 SOLID WASTE	153,693	158,766	158,766	100,021	147,364
442 EQUIPMENT RENTAL	4,258	2,500	2,500	931	2,500
443 VEHICLE RENTAL	51,434	0	0	0	0
444 STORAGE UNIT RENTAL	17,554	19,205	19,205	9,344	25,956
451 CASUALTY & LIABILITY INSUR	1,462,684	1,473,779	1,423,779	705,067	1,591,374
452 INSURANCE DEDUCTIBLE PYMTS	43,717	0	0	100,475	0
461 EQUIPMENT MAINTENANCE	15,734	100,045	100,045	9,387	26,840
462 BUILDING/STRUCTURE MAINT	3,400,144	5,848,431	5,814,932	954,975	4,597,828

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 20.421 RAD					
APPROPRIATIONS					
463 LANDSCAPE MAINT-RECURRING	1,866,443	2,134,113	2,134,113	877,054	8,775,431
464 LANDSCAPE MAINT-NON RECURRING	491,769	731,300	731,300	172,038	755,200
465 VEHICLE REPAIR & MAINT	1,935	0	0	0	0
466 POOL MAINTENANCE	720,936	720,937	720,937	300,390	756,991
467 GATE MAINTENANCE	582,700	197,751	197,751	79,876	300,000
468 IRRIGATION REPAIR	157,747	291,873	291,873	55,010	376,541
469 OTHER MAINTENANCE	3,840,920	6,047,219	6,065,218	1,926,195	2,037,673
471 PRINTING & BINDING	22	500	500	0	500
484 LIFESTYLE EVENTS-GENERAL	13,647	56,000	56,000	11,461	36,000
491 BANK CHARGES	57,054	75,000	75,000	13,882	85,000
492 MAINT & BOND ASSESSMENTS	77,812	0	0	71,156	0
493 PERMITS & LICENSES	5,859	9,994	9,994	175	7,350
494 OVERAGE & SHORTAGE	(218)	0	0	636	0
497 LEGAL ADVERTISING	8,925	4,000	4,000	2,033	9,000
499 MISC CURRENT CHARGES	1,400	2,000	2,000	1,110	2,500
511 OFFICE SUPPLIES	11,154	17,250	17,250	4,769	17,250
521 GASOLINE/DIESEL	6,561	6,765	6,765	2,481	6,765
522 OPERATING SUPPLIES	96,889	182,928	182,928	38,952	140,030
523 RECREATION SUPPLIES	67,289	110,467	110,467	20,733	114,120
524 NON CAPITAL FF&E	483,312	924,267	965,976	150,415	2,494,224
525 NON CAPITAL HARDWARE/SOFTWARE	44,769	0	0	0	0
529 OPERATING SUPPLIES OTHER	1,683	2,000	2,000	1,197	1,742,950
546 SUBSCRIPTIONS - MEMBERSHIP FEES	0	0	0	0	3,960
591 DEPRECIATION EXPENSE	3,745,793	0	0	0	0
622 BUILDINGS	1,750,588	26,764,656	26,950,928	701,144	25,732,670
633 INFRASTRUCTURE	2,715,725	4,048,798	5,653,953	1,121,443	4,217,502
641 VEHICLES	10,339	0	0	0	0
642 CAPITAL FF&E	590,246	1,070,000	972,000	6,140	241,750
710 PRINCIPAL	6,555,000	6,840,000	6,840,000	6,840,000	7,135,000
721 INTEREST EXP - SR DEBT	5,208,649	5,066,513	5,066,513	2,462,194	4,585,038
911 TRANS TO GENERAL R&R	3,200,000	11,000,000	11,000,000	5,500,004	3,800,000
TOTAL APPROPRIATIONS	54,870,170	92,106,166	93,791,302	31,092,080	87,477,425
NET OF REVENUES/APPROPRIATIONS - FUND 20.421	3,398,149	0	0	(2,854,044)	0

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 20.001 GENERAL FUND						
ESTIMATED REVENUES						
334.901	ST FEMA CLAIM REIM	0	0	0	10,862	0
338.001	MGMT FEES FROM D1	154,563	126,966	126,966	63,486	94,877
338.002	MGMT FEES FROM D2	164,503	159,491	159,491	79,751	91,298
338.003	MGMT FEES FROM D3	166,941	161,108	161,108	80,558	104,619
338.004	MGMT FEES FROM D4	262,772	262,772	262,772	131,390	246,851
338.005	MGMT FEES FROM D5	313,162	313,162	313,162	156,586	313,162
338.006	MGMT FEES FROM D6	337,396	337,396	337,396	168,700	337,396
338.007	MGMT FEES FROM D7	245,739	245,739	245,739	122,871	229,209
338.008	MGMT FEES FROM D8	273,898	273,898	273,898	136,954	250,512
338.009	MGMT FEES FROM D9	287,738	287,738	287,738	143,870	281,393
338.010	MGMT FEES FROM D10	313,529	313,529	313,529	156,767	313,529
338.011	MGMT FEES FROM LSL	191,048	191,048	191,048	95,528	187,824
338.016	MGMT FEES FROM RA	12,366	12,366	12,366	6,186	15,118
338.017	MGMT FEES FROM VOSS	167,032	167,032	167,032	83,518	144,293
338.018	MGMT FEES FROM BROWNWOOD	69,018	69,018	69,018	34,512	82,036
338.019	MGMT FEES FROM LSSA	589,706	546,209	546,209	273,107	518,488
338.020	MGMT FEES FROM VCSA	495,319	406,916	406,916	203,468	441,132
338.021	MGMT FEES FROM NSU	1,022,011	930,039	930,039	465,027	771,024
338.023	MGMT FEES FROM ROAD MAINT	1,811	1,811	1,811	911	4,202
338.024	MGMT FEES FROM SAFETY	1,184,740	1,864,048	1,864,048	932,032	1,775,024
338.025	MGMT FEES FROM MISC	0	0	39,570	19,794	0
338.041	MGMT FEES FROM SL FITNESS	770,494	857,772	857,772	428,898	853,970
338.043	ADM FEES FROM RAD	1,349,692	1,364,286	1,364,286	682,146	1,160,468
338.044	CW FEES FROM RAD	3,211,168	3,391,682	3,391,682	1,695,842	3,638,614
338.045	PROP MGMT FROM RAD	1,230,186	1,230,186	1,230,186	615,096	1,450,585
338.046	REC FEES FROM RAD	6,540,103	6,648,221	6,648,221	3,324,119	6,039,025
338.047	ADM FEES FROM SLAD	2,180,477	2,177,284	2,177,284	1,088,644	2,487,093
338.048	CW FEES FROM SLAD	5,504,859	5,694,043	5,694,043	2,847,025	8,356,409
338.049	PROP MGMT FROM SLAD	1,980,492	1,980,492	1,980,492	990,246	3,108,866
338.050	RECREATION FEES FROM SLAD	12,028,191	11,937,188	11,937,188	5,968,598	18,080,560
338.051	MGMT FEES FROM SSF	532,146	605,846	605,846	302,930	662,862
338.053	MGMT FEES FROM D11	150,903	146,459	146,459	73,235	103,760
338.055	MGMT FEES-D12	330,188	330,188	330,188	165,098	320,926
338.103	MGMT FEES FROM TEA	90,730	108,138	108,138	54,072	84,406
338.106	MGMT FEES FROM D13	337,495	337,495	337,495	168,751	311,998
338.108	MGMT FEES FROM CSU	701,333	629,352	629,352	314,688	544,226
338.114	CUSTOMER SVC FROM RAD	620,635	772,569	772,569	386,289	449,442
338.115	CUSTOMER SVC FROM SLAD	1,057,514	1,311,625	1,311,625	655,813	1,032,051
338.116	MGMT FEES FROM SSU	546,257	658,394	658,394	329,204	553,187
338.117	MGMT FEES FROM D14	120,201	202,936	202,936	101,470	239,823
338.118	MGMT FEES FROM MIDDLETON	117,744	262,492	210,636	126,923	229,050
338.124	MGMT FEES FROM COLEMAN	2,624	841	841	421	747
338.125	MGMT FEES FROM D15	114,413	392,666	392,666	197,278	319,825
341.301	ADMIN FEES FROM DEVELOPER	371,794	1,349,864	290,494	134,107	447,779
341.302	REC FEES FROM DEV	3,666,388	4,882,085	4,882,085	1,938,088	2,239,295
341.304	GOLF MGMT FEES FROM DEVELOPER	11,313,582	13,802,660	14,492,793	6,612,051	14,822,908
341.313	ADM FEE FR TRI-COUNTY SNTN	50,808	186,622	150,894	75,444	96,794
341.317	CW FROM DEVELOPER	2,222,474	2,996,391	2,996,391	1,180,341	1,470,597
341.321	ADM FEE GPU	0	0	145,950	72,972	197,158
341.322	ADM FEE MU	0	0	37,869	18,933	31,863
341.905	PROPERTY DAMAGE REIMBURSEMENTS	800	0	0	0	0

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Fund: 20.001 GENERAL FUND					
ESTIMATED REVENUES					
341.917 INSURANCE REIMBURSEMENT	7,836	0	0	3,976	0
341.918 ACCESS CD FEE/NT-S	0	0	0	350	0
341.999 MISCELLANEOUS REVENUE	830,305	80,000	313,432	6,701	12,000
361.101 INT INCOME - CFB	86,410	83,000	83,000	41,501	70,000
361.102 INT INCOME - CASH EQUIV	928,035	1,000,000	1,000,000	284,887	500,000
361.306 FLGIT-UNREALIZED GAIN/LOSS	159,002	0	0	82,495	0
361.307 LTP UNREALIZED GAIN/LOSS	474,031	500,000	500,000	(151,329)	0
361.309 FLFIT-UNREALIZED GAIN/LOSS	27,080	0	0	(5,913)	0
361.407 LTP REALIZED GAIN/LOSS	290,583	250,000	250,000	100,725	200,000
361.409 FLFIT-REALIZED GAIN/LOSS	109,761	50,000	50,000	97,126	100,000
364.001 DISPOSITION OF FIXED ASSETS	21,710	0	0	0	0
365.001 SALES OF SURPLUS MATERIAL & SC	2,231	0	0	5,416	0
366.010 DONATIONS - OTHER	55,725	50,000	50,000	49,100	0
669.901 (ADD)/USE-WORKING CAPITAL	0	4,319,900	6,474,503	0	4,713,438
TOTAL ESTIMATED REVENUES	66,389,692	77,260,963	79,415,566	34,429,635	81,131,712
APPROPRIATIONS					
121 REGULAR SALARY & WAGES	40,285,887	46,857,017	46,856,917	21,766,188	49,177,396
141 OVERTIME	1,245,772	1,110,564	1,110,564	964,043	1,591,162
211 SOCIAL SECURITY TAXES	1,049,502	1,575,338	1,575,338	595,756	1,811,662
212 MEDICARE TAXES	590,844	724,965	724,965	321,392	799,506
221 RETIREMENT CONTR-EMPLOYER	1,323,903	1,692,956	1,692,956	725,150	1,924,825
222 RETIREMENT CONTR-EMPLOYER MATCH	320,291	680,854	680,854	188,437	762,525
231 HEALTH & LIFE INSURANCE	4,016,385	6,099,374	6,094,223	2,364,136	7,398,152
232 HSA - EMPLOYER PORTION	118,387	0	0	92,097	169,000
241 WORKER'S COMPENSATION	736,248	883,034	883,034	627,082	719,510
251 UNEMPLOYMENT COMPENSATION	5,746	5,667	5,767	2,080	6,089
312 ENGINEERING SERVICES	4,755	5,800	5,800	0	4,114
313 LEGAL SERVICES	109,079	121,356	120,056	51,638	110,000
319 OTHER PROFESSIONAL SVCS	60,780	170,691	170,691	26,540	110,945
341 JANITORIAL SVCS	194,383	216,612	216,612	99,329	244,939
342 HEALTH SERVICES	6,448	40,000	160,000	985	150,000
343 SYSTEMS MGMT SUPPORT	3,268,443	5,036,418	5,037,118	1,929,986	5,014,079
344 PAYROLL SERVICES	527,627	580,000	580,000	220,626	600,000
349 MISC CONTRACTUAL SVCS	106,978	122,836	139,987	49,561	149,201
401 TRAVEL & PER DIEM	29,585	156,116	135,116	11,515	132,041
411 TELEPHONE	319,671	304,154	304,154	131,215	343,212
412 POSTAGE	292,734	342,181	342,181	147,148	344,162
413 CABLE	5,779	6,660	6,660	3,032	6,925
431 ELECTRICITY	53,639	69,099	69,099	33,814	70,500
432 NATURAL GAS	720	840	840	374	700
433 WATER & SEWER	5,296	5,562	5,562	2,578	5,800
436 SOLID WASTE	11,068	14,463	14,463	5,602	25,463
437 CHILLED WATER	59,843	62,636	62,636	14,876	61,800
441 OFFICE LEASES	1,386,146	2,742,860	2,592,874	562,933	1,800,000
442 EQUIPMENT RENTAL	147,732	158,699	158,699	66,186	183,505
443 VEHICLE RENTAL	701,240	1,799,368	1,799,368	865,343	1,933,502
444 STORAGE UNIT RENTAL	2,934	3,120	3,120	1,220	3,500
445 GROUND LEASE	29,000	0	40,000	9,290	40,000
451 CASUALTY & LIABILITY INSUR	3,762	4,712	4,712	0	6,165
461 EQUIPMENT MAINTENANCE	15,572	41,200	42,700	6,402	32,200

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 20.001 GENERAL FUND					
APPROPRIATIONS					
462 BUILDING/STRUCTURE MAINT	112,374	105,809	170,970	58,113	142,277
463 LANDSCAPE MAINT-RECURRING	7,900	0	0	0	0
465 VEHICLE REPAIR & MAINT	87,930	242,603	242,603	35,493	200,814
469 OTHER MAINTENANCE	141,748	142,000	87,000	25,794	55,200
471 PRINTING & BINDING	1,078,859	1,098,313	1,098,313	504,450	1,257,850
472 ID/GATE CARDS	229,445	363,475	363,475	0	380,675
482 VOLUNTEER RECOGNITION	85,893	125,000	125,000	16,349	160,000
483 COMMUNITY RELATIONS	13,568	21,070	21,070	9,118	21,070
486 LIFESTYLE EVENTS-GLOBAL	246,629	301,650	301,650	99,922	347,910
491 BANK CHARGES	262,796	350,000	350,000	135,054	350,180
493 PERMITS & LICENSES	625	1,300	1,300	0	1,800
497 LEGAL ADVERTISING	1,709	1,000	1,000	163	800
499 MISC CURRENT CHARGES	8,470	4,550	555,850	551,300	550
511 OFFICE SUPPLIES	51,258	86,347	86,347	18,839	92,075
521 GASOLINE/DIESEL	252,771	346,864	346,864	121,687	245,030
522 OPERATING SUPPLIES	415,739	811,733	813,558	194,405	838,602
523 RECREATION SUPPLIES	31,379	30,000	30,000	19,164	30,000
524 NON CAPITAL FF&E	134,872	272,180	295,137	208,150	221,240
525 NON CAPITAL HARDWARE/SOFTWARE	344,836	838,930	913,116	318,334	560,225
526 METER SUPPLIES	0	0	0	0	25,000
529 OPERATING SUPPLIES OTHER	205	2,700	2,700	119	2,500
541 BOOKS & PUBLICATIONS	3,381	6,780	6,780	1,978	7,450
542 TRAINING & EDUCATION	51,606	247,442	206,442	15,767	215,685
543 PROFESSIONAL DUES	46,623	60,098	60,098	26,465	70,839
544 REGISTRATION FEES	4,325	20,310	20,310	5,151	19,100
545 TUITION ASSISTANCE	11,397	33,000	32,000	5,424	39,000
622 BUILDINGS	1,204,407	0	1,126,694	939,953	0
633 INFRASTRUCTURE	55,145	0	54,175	33,347	0
641 VEHICLES	9,985	15,000	15,000	0	0
642 CAPITAL FF&E	167,461	97,657	451,048	163,858	113,260
TOTAL APPROPRIATIONS	62,099,515	77,260,963	79,415,566	35,394,951	81,131,712
NET OF REVENUES/APPROPRIATIONS - FUND 20.001	4,290,177	0	0	(965,316)	0

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 20.124 SRF FIRE SAFETY					
ESTIMATED REVENUES					
325.212 FIRE ASSESS - LAKE RESIDENTIAL	2,294,596	2,385,897	2,385,897	1,619,023	2,406,225
329.100 INSPECTION FEE	92,809	0	0	62,954	95,000
331.201 CERT HOMELAND SECURITY 2010-SS	285,080	0	0	0	0
334.203 GRANT	60,000	0	0	0	0
335.211 FIREFIGHTER SUPPLEMENTAL COMP	66,489	40,000	40,000	14,055	55,000
338.033 SAFETY FEES FROM RAD (CURRENT)	1,090,245	1,091,661	1,091,661	545,382	1,092,738
338.034 SAFETY FEES FROM SLAD (CURRENT	1,827,771	1,827,775	1,827,775	1,008,211	2,546,508
338.035 SAFETY FEES FROM SLAD (FUTURE)	711,780	750,214	750,214	264,325	0
338.036 SUMTER CO FIRE ASSESS REV SHAR	0	16,586,609	16,586,609	8,368,083	16,477,832
338.039 SUMTER CO MEDICAL ASSESS REV S	0	11,943,934	11,943,934	5,971,967	13,034,682
338.100 SAFETY FEES FROM RAD (FUTURE)	126	0	0	94	1,078
338.105 SUMTER CO FIRE SERVICES	19,961,949	0	0	161,859	0
338.126 FUTURES	144,277	0	0	120,588	402,941
339.201 FIRE PROTECT-FRUITLAND PARK	411,957	423,762	423,762	211,820	434,356
341.908 ELECTRIC REIMBURSEMENT	4,651	0	0	4,155	0
341.917 INSURANCE REIMBURSEMENT	36,920	0	0	0	0
341.999 MISCELLANEOUS REVENUE	137,893	90,000	90,000	26,889	90,000
342.401 CPR CLASS FEES	8,495	7,500	7,500	2,470	7,500
342.602 VPSD TRANSPORT REVENUE	8,906,398	9,125,000	9,125,000	4,875,656	11,225,000
342.905 TUITION REIMBURSEMENT	0	0	0	28,714	0
361.101 INT INCOME - CFB	151,161	140,000	140,000	74,626	140,000
361.102 INT INCOME - CASH EQUIV	691,567	500,000	500,000	260,889	500,000
361.306 FLGIT-UNREALIZED GAIN/LOSS	73,262	0	0	26,368	0
361.307 LTP UNREALIZED GAIN/LOSS	361,767	0	0	(116,570)	0
361.309 FLFIT-UNREALIZED GAIN/LOSS	12,216	0	0	(610)	0
361.407 LTP REALIZED GAIN/LOSS	220,951	90,000	90,000	77,194	90,000
361.409 FLFIT-REALIZED GAIN/LOSS	58,087	45,000	45,000	32,650	45,000
366.005 DONATION - EE APPRECIATION	12,624	0	0	4,309	0
SETTLEMENT - CONTRACTS	765,613	0	0	0	0
384.003 DEBT PROCEEDS	0	0	0	12,774,364	0
669.901 (ADD)/USE-WORKING CAPITAL	0	(1,146,145)	3,415,874	0	289,082
669.903 (ADD)/USE-GENERAL R&R	0	0	0	0	5,111,000
UF REIMBURSEMENT	0	0	0	0	564,334
TOTAL ESTIMATED REVENUES	38,388,684	43,901,207	48,463,226	36,419,465	54,608,276
APPROPRIATIONS					
121 REGULAR SALARY & WAGES	12,253,696	15,009,676	15,009,676	6,755,273	15,582,081
141 OVERTIME	2,572,554	2,879,863	2,879,863	2,765,984	5,782,536
211 SOCIAL SECURITY TAXES	892,112	1,107,477	1,107,477	565,602	1,321,599
212 MEDICARE TAXES	205,284	259,539	259,539	132,449	309,523
221 RETIREMENT CONTR-EMPLOYER	2,871,210	3,215,013	3,215,013	1,751,146	4,263,193
222 RETIREMENT CONTR-EMPLOYER MATCH	337,538	535,938	535,938	227,487	639,467
231 HEALTH & LIFE INSURANCE	2,987,269	4,335,837	4,329,737	1,774,052	5,030,559
235 FF CANCER BENEFIT	29,283	30,000	30,000	71,368	53,800
241 WORKER'S COMPENSATION	327,820	714,109	709,109	506,778	759,101
311 MANAGEMENT FEES	1,184,740	1,864,048	1,864,048	932,032	1,775,024
312 ENGINEERING SERVICES	3,490	13,440	13,440	0	12,000
313 LEGAL SERVICES	92,929	20,000	50,000	44,023	95,000
314 TAX COLLECTOR FEES	24,771	32,520	32,520	24,243	32,520
319 OTHER PROFESSIONAL SVCS	615,109	627,062	641,462	242,105	701,502
322 AUDITING SERVICES	11,770	12,947	12,947	2,730	12,000

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 20.124 SRF FIRE SAFETY					
APPROPRIATIONS					
341 JANITORIAL SVCS	9,440	27,300	27,300	4,844	14,679
342 HEALTH SERVICES	150,319	215,850	215,850	20,855	267,000
343 SYSTEMS MGMT SUPPORT	134,524	191	3,541	75	0
344 PAYROLL SERVICES	35,177	76,762	76,762	22,445	79,067
349 MISC CONTRACTUAL SVCS	448,478	547,919	547,919	135,582	573,366
401 TRAVEL & PER DIEM	8,155	45,940	45,940	3,998	61,110
411 TELEPHONE	(3,911)	2,000	2,000	2,076	2,000
412 POSTAGE	1,285	2,340	2,340	181	2,415
413 CABLE	5,202	5,805	5,805	2,315	6,000
431 ELECTRICITY	123,447	221,545	221,245	52,807	224,000
432 NATURAL GAS	9,761	19,900	19,900	10,968	23,441
433 WATER & SEWER	31,822	41,750	42,650	14,961	47,056
434 IRRIGATION WATER	15,419	29,400	29,700	8,893	21,762
436 SOLID WASTE	12,230	23,790	23,790	6,309	22,123
441 OFFICE LEASES	606,812	1,163,359	1,098,774	179,472	101,448
442 EQUIPMENT RENTAL	6,353	155,168	188,168	11,120	5,200
443 VEHICLE RENTAL	66,477	878,765	578,547	0	1,823,260
451 CASUALTY & LIABILITY INSUR	263,697	413,691	413,691	206,498	447,293
461 EQUIPMENT MAINTENANCE	95,928	402,065	396,565	225,890	560,695
462 BUILDING/STRUCTURE MAINT	378,640	514,541	527,741	111,115	276,234
463 LANDSCAPE MAINT-RECURRING	65,141	102,391	102,391	31,776	91,158
464 LANDSCAPE MAINT-NON RECURRING	9,372	40,800	40,800	3,900	19,700
465 VEHICLE REPAIR & MAINT	22,850	22,200	22,790	0	10,000
468 IRRIGATION REPAIR	2,454	4,823	4,823	346	5,440
469 OTHER MAINTENANCE	6,850	15,716	15,716	0	20,830
491 BANK CHARGES	32,313	57,412	57,412	12,705	40,335
493 PERMITS & LICENSES	16,856	40,515	39,115	1,049	42,835
511 OFFICE SUPPLIES	16,263	21,850	21,850	6,472	21,500
521 GASOLINE/DIESEL	285,092	511,606	483,016	136,580	293,500
522 OPERATING SUPPLIES	1,252,630	1,619,075	1,558,239	399,442	1,466,906
524 NON CAPITAL FF&E	581,894	615,139	788,675	129,211	973,060
525 NON CAPITAL HARDWARE/SOFTWARE	28,146	0	0	0	0
529 OPERATING SUPPLIES OTHER	64,508	76,250	76,250	16,193	116,100
541 BOOKS & PUBLICATIONS	9,735	18,890	18,890	1,213	18,525
542 TRAINING & EDUCATION	214,898	143,610	143,610	37,742	169,045
543 PROFESSIONAL DUES	2,687	8,375	8,375	619	14,925
545 TUITION ASSISTANCE	61,238	210,245	176,895	8,468	197,000
622 BUILDINGS	2,163,402	172,500	2,369,643	14,031,862	400,000
623 LEASEHOLD IMPROVEMENTS	1,242,176	280,000	1,520,718	971,158	3,500,000
633 INFRASTRUCTURE	211,555	120,960	513,448	203,716	0
641 VEHICLES	2,675,999	350,000	350,000	0	0
642 CAPITAL FF&E	1,507,254	353,650	1,094,705	263,976	1,211,000
713 LEASES	0	0	0	0	142,922
714 NOTES	0	0	142,922	0	120,000
723 INTEREST EXP - LEASES	0	0	0	0	84,296
724 INTEREST EXP - NOTES	0	0	84,296	0	677,880
730 MISC BOND EXPENSES	0	0	0	60,303	0
911 TRANS TO GENERAL R&R	0	3,669,650	3,669,650	1,834,826	4,043,265
TOTAL APPROPRIATIONS	37,282,143	43,901,207	48,463,226	34,967,233	54,608,276
NET OF REVENUES/APPROPRIATIONS - FUND 20.124	1,106,541	0	0	1,452,232	0

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 20.422 LSSA					
ESTIMATED REVENUES					
324.212 IMPACT FEES-RESIDENTIAL SEWER	708	0	0	16,780	0
324.221 IMPACT FEES-COMMERCIAL WATER	1,947	0	0	14,316	0
324.223 IMPACT FEES-COMMERCIAL-IRRIGATION	0	0	0	13,800	0
341.911 LIEN FEES	80	0	0	0	0
341.999 MISCELLANEOUS REVENUE	1,206	1,000	1,000	(4)	1,000
343.601 WATER FEES - RESIDENTIAL	5,495,278	5,615,000	5,615,000	2,777,968	5,895,750
343.602 WATER FEES - COMMERCIAL	569,994	473,000	473,000	318,403	598,500
343.603 SEWER FEES - RESIDENTIAL	5,793,079	5,813,000	5,813,000	3,083,015	6,300,000
343.604 SEWER FEES - COMMERCIAL	759,957	645,000	645,000	418,637	735,000
343.609 RECONNECT FEES	24,117	14,000	14,000	10,810	24,000
343.610 FIRE PROTECTION WATER	44,841	40,000	40,000	24,505	40,000
343.611 METERED IRRIGATION WATER	823,165	642,600	642,600	368,135	735,000
343.613 RETURNED CHECK FEES ($25)	7,971	8,000	8,000	3,603	8,000
343.615 OTHER MISC WATER & SEWER	13,995	30,000	30,000	29,004	20,000
343.616 UTILITY LATE PENALTY FEE	16,206	20,000	20,000	12,222	20,000
361.101 INT INCOME - CFB	30,907	40,000	40,000	10,297	9,000
361.102 INT INCOME - CASH EQUIV	930,997	900,000	900,000	388,696	353,000
361.103 INT INCOME - USB	173,029	70,000	70,000	40,588	55,000
361.306 FLGIT-UNREALIZED GAIN/LOSS	272,352	0	0	90,392	0
361.307 LTP UNREALIZED GAIN/LOSS	523,568	0	0	(168,579)	0
361.309 FLFIT-UNREALIZED GAIN/LOSS	34,388	0	0	(2,699)	0
361.407 LTP REALIZED GAIN/LOSS	320,227	0	0	111,543	0
361.409 FLFIT-REALIZED GAIN/LOSS	163,799	0	0	89,581	0
365.001 SALES OF SURPLUS MATERIAL & SC	44,828	7,000	7,000	1,907	7,000
669.901 (ADD)/USE-WORKING CAPITAL	0	4,430,139	5,656,901	0	770,446
669.903 (ADD)/USE-GENERAL R&R	0	4,000,000	4,000,000	0	3,000,000
TOTAL ESTIMATED REVENUES	16,046,639	22,748,739	23,975,501	7,652,920	18,571,696
APPROPRIATIONS					
311 ADMINISTRATIVE SVCS	232,826	208,934	208,934	104,468	518,488
311 MANAGEMENT FEES	356,880	337,275	337,275	168,639	0
312 ENGINEERING SERVICES	647,298	998,600	826,100	334,133	1,033,000
313 LEGAL SERVICES	146,716	108,000	108,000	70,176	108,000
319 OTHER PROFESSIONAL SVCS	9,302	15,274	15,274	3,649	33,539
321 ACCOUNTING SERVICES	1,000	1,000	1,000	0	1,000
322 AUDITING SERVICES	4,310	4,919	4,919	1,414	4,919
323 TRUSTEE SERVICES	8,620	8,620	8,620	8,620	8,620
343 SYSTEMS MGMT SUPPORT	37,392	61,104	61,104	28,442	71,365
349 MISC CONTRACTUAL SVCS	2,323,748	2,515,000	2,591,723	1,273,450	3,036,000
411 TELEPHONE	0	1,560	1,560	0	0
414 INTERNET	5,664	7,200	7,200	3,185	0
431 ELECTRICITY	624,369	755,000	725,235	241,540	735,000
433 WATER & SEWER	230	500	500	4,698	500
442 EQUIPMENT RENTAL	9,236	7,500	7,500	3,390	9,000
451 CASUALTY & LIABILITY INSUR	73,261	82,228	82,228	39,295	146,405
462 BUILDING/STRUCTURE MAINT	603,632	738,939	903,324	273,854	891,874
463 LANDSCAPE MAINT-RECURRING	12,104	13,460	13,460	6,153	13,306
464 LANDSCAPE MAINT-NON RECURRING	0	2,500	2,500	1,050	2,500
471 PRINTING & BINDING	0	2,000	2,000	0	0
493 PERMITS & LICENSES	6,250	13,000	13,000	5,000	6,075
497 LEGAL ADVERTISING	42	500	500	44	250

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 20.422 LSSA					
APPROPRIATIONS					
499 MISC CURRENT CHARGES	1,530	800	800	0	0
525 NON CAPITAL HARDWARE/SOFTWARE	6,910	5,000	5,000	0	5,000
526 METER SUPPLIES	214,721	160,000	160,000	71,594	70,000
529 OPERATING SUPPLIES OTHER	239,886	265,000	265,000	117,544	304,750
543 PROFESSIONAL DUES	312	0	0	0	0
591 DEPRECIATION EXPENSE	1,375,007	0	0	0	0
622 BUILDINGS	92,697	0	282,060	255,990	0
633 INFRASTRUCTURE	1,844,516	9,735,386	10,578,745	2,495,288	5,345,836
641 VEHICLES	0	550,000	550,000	0	90,000
642 CAPITAL FF&E	0	0	62,500	0	0
710 PRINCIPAL	2,700,000	2,815,000	2,815,000	2,815,000	2,930,000
721 INTEREST EXP - SR DEBT	2,392,936	2,334,440	2,334,440	1,137,972	2,206,269
911 TRANS TO GENERAL R&R	1,000,000	1,000,000	1,000,000	500,002	1,000,000
TOTAL APPROPRIATIONS	14,971,395	22,748,739	23,975,501	9,964,590	18,571,696
NET OF REVENUES/APPROPRIATIONS - FUND 20.422	1,075,244	0	0	(2,311,670)	0

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 20.423 VCSA					
ESTIMATED REVENUES					
324.212 IMPACT FEES-RESIDENTIAL SEWER	0	0	0	24,564	0
324.221 IMPACT FEES-COMMERCIAL WATER	0	0	0	14,592	0
341.911 LIEN FEES	80	0	0	120	0
341.917 INSURANCE REIMBURSEMENT	1,615	0	0	0	0
341.999 MISCELLANEOUS REVENUE	1,608	2,000	2,000	59	2,000
343.601 WATER FEES - RESIDENTIAL	2,860,028	3,031,000	3,031,000	1,488,541	3,273,480
343.602 WATER FEES - COMMERCIAL	312,144	295,000	295,000	180,050	367,200
343.603 SEWER FEES - RESIDENTIAL	4,207,606	4,185,000	4,185,000	2,236,575	4,536,000
343.604 SEWER FEES - COMMERCIAL	385,764	406,000	406,000	219,581	438,480
343.609 RECONNECT FEES	20,667	12,000	12,000	12,900	15,000
343.610 FIRE PROTECTION WATER	24,135	23,000	23,000	12,966	24,840
343.611 METERED IRRIGATION WATER	467,575	438,000	438,000	249,508	486,000
343.613 RETURNED CHECK FEES ($25)	7,053	7,000	7,000	3,793	7,000
343.615 OTHER MISC WATER & SEWER	25,163	30,000	30,000	20,681	20,000
343.616 UTILITY LATE PENALTY FEE	13,041	15,000	15,000	8,542	15,000
361.101 INT INCOME - CFB	32,042	30,000	30,000	8,166	7,000
361.102 INT INCOME - CASH EQUIV	480,565	430,000	430,000	195,278	154,000
361.103 INT INCOME - USB	0	20,000	20,000	0	0
361.306 FLGIT-UNREALIZED GAIN/LOSS	246,134	0	0	61,398	0
361.307 LTP UNREALIZED GAIN/LOSS	371,895	0	0	(114,116)	0
361.309 FLFIT-UNREALIZED GAIN/LOSS	34,282	0	0	(5,672)	0
361.407 LTP REALIZED GAIN/LOSS	236,882	0	0	75,533	0
361.409 FLFIT-REALIZED GAIN/LOSS	170,856	0	0	70,547	0
365.001 SALES OF SURPLUS MATERIAL & SC	6,312	5,000	5,000	1,391	5,000
669.901 (ADD)/USE-WORKING CAPITAL	0	1,163,861	3,273,973	0	(110,098)
669.903 (ADD)/USE-GENERAL R&R	0	1,000,000	3,174,010	0	811,000
TOTAL ESTIMATED REVENUES	9,905,447	11,092,861	15,376,983	4,764,997	10,051,902
APPROPRIATIONS					
311 ADMINISTRATIVE SVCS	246,373	166,922	166,922	83,462	441,132
311 MANAGEMENT FEES	248,946	239,994	239,994	120,006	0
312 ENGINEERING SERVICES	554,237	653,600	726,862	325,407	972,570
313 LEGAL SERVICES	8,983	6,000	14,000	8,512	14,000
319 OTHER PROFESSIONAL SVCS	7,280	59,057	11,057	2,310	15,232
321 ACCOUNTING SERVICES	1,000	0	0	0	0
322 AUDITING SERVICES	3,766	4,130	4,130	690	0
323 TRUSTEE SERVICES	0	4,579	4,579	0	4,579
343 SYSTEMS MGMT SUPPORT	32,750	49,275	49,275	28,850	56,920
349 MISC CONTRACTUAL SVCS	2,322,767	2,501,840	2,498,884	1,243,530	2,905,600
411 TELEPHONE	0	800	800	0	0
431 ELECTRICITY	403,700	570,000	549,000	207,750	546,000
432 NATURAL GAS	0	0	1,000	12	0
433 WATER & SEWER	356	2,000	4,000	2,681	1,500
442 EQUIPMENT RENTAL	9,913	20,000	9,400	1,341	10,000
451 CASUALTY & LIABILITY INSUR	36,992	64,247	64,247	29,471	72,471
462 BUILDING/STRUCTURE MAINT	478,475	634,239	730,511	400,325	648,665
463 LANDSCAPE MAINT-RECURRING	6,861	7,804	7,804	3,430	7,861
464 LANDSCAPE MAINT-NON RECURRING	0	1,500	1,500	0	0
465 VEHICLE REPAIR & MAINT	72,922	0	0	0	0
471 PRINTING & BINDING	0	2,000	2,000	0	0
491 BANK CHARGES	0	50	50	0	0

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 20.423 VCSA					
APPROPRIATIONS					
493 PERMITS & LICENSES	6,000	11,025	11,025	0	6,075
497 LEGAL ADVERTISING	0	200	200	18	100
499 MISC CURRENT CHARGES	10	500	500	0	0
525 NON CAPITAL HARDWARE/SOFTWARE	21,687	5,000	5,000	0	5,000
526 METER SUPPLIES	165,014	130,000	130,000	57,536	60,000
529 OPERATING SUPPLIES OTHER	152,313	185,000	185,000	65,665	201,250
543 PROFESSIONAL DUES	312	0	0	0	325
591 DEPRECIATION EXPENSE	1,465,594	0	0	0	0
622 BUILDINGS	0	0	0	0	15,000
633 INFRASTRUCTURE	5,712,395	5,773,099	9,959,243	3,858,573	4,067,622
710 PRINCIPAL	1,810,000	0	0	0	0
721 INTEREST EXP - SR DEBT	6	0	0	0	0
TOTAL APPROPRIATIONS	13,768,652	11,092,861	15,376,983	6,439,569	10,051,902
NET OF REVENUES/APPROPRIATIONS - FUND 20.423	(3,863,205)	0	0	(1,674,572)	0

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 20.121 VOSS					
ESTIMATED REVENUES					
325.214 CAM & ROAD MAINTENANCE ASSESSM	2,149,215	2,149,215	2,149,215	2,149,215	2,153,814
341.905 PROPERTY DAMAGE REIMBURSEMENTS	0	0	0	1,152	0
341.999 MISCELLANEOUS REVENUE	3,456	3,500	3,500	4,392	3,500
361.101 INT INCOME - CFB	2,839	5,000	5,000	680	1,000
361.102 INT INCOME - CASH EQUIV	63,448	40,000	40,000	40,473	54,000
361.105 INTEREST INCOME-TAX COLLECTOR	58	0	0	0	0
361.306 FLGIT-UNREALIZED GAIN/LOSS	11,059	0	0	4,055	0
361.307 LTP UNREALIZED GAIN/LOSS	55,067	0	0	(16,516)	0
361.309 FLFIT-UNREALIZED GAIN/LOSS	1,797	0	0	(370)	0
361.407 LTP REALIZED GAIN/LOSS	35,076	40,000	40,000	11,181	40,000
361.409 FLFIT-REALIZED GAIN/LOSS	7,524	10,000	10,000	6,070	10,000
362.003 GROUND LEASE (T)	1,368	1,410	1,410	1,403	1,420
362.019 RENTS & LEASES/T-L	36,700	21,460	21,460	9,875	21,460
669.901 (ADD)/USE-WORKING CAPITAL	0	104,089	432,286	0	(29,904)
669.903 (ADD)/USE-GENERAL R&R	0	975,000	1,000,000	0	0
TOTAL ESTIMATED REVENUES	2,367,607	3,349,674	3,702,871	2,211,610	2,255,290
APPROPRIATIONS					
311 MANAGEMENT FEES	167,032	167,032	167,032	83,518	70,151
312 ENGINEERING SERVICES	0	0	3,500	0	0
313 LEGAL SERVICES	0	2,000	2,000	0	2,000
314 TAX COLLECTOR FEES	37,090	44,775	44,775	42,984	44,871
319 OTHER PROFESSIONAL SVCS	1,772	2,007	2,007	871	3,114
341 JANITORIAL SVCS	86,155	90,282	90,282	38,492	93,806
343 SYSTEMS MGMT SUPPORT	99,936	106,190	106,190	42,268	106,212
431 ELECTRICITY	85,270	91,213	91,213	32,391	91,213
432 NATURAL GAS	721	1,099	1,099	276	1,133
433 WATER & SEWER	3,715	3,461	3,461	2,171	4,500
434 IRRIGATION WATER	28,510	36,167	36,167	12,658	30,900
444 STORAGE UNIT RENTAL	2,708	3,066	3,066	1,550	4,000
462 BUILDING/STRUCTURE MAINT	312,342	260,744	260,744	106,958	317,171
463 LANDSCAPE MAINT-RECURRING	316,549	333,558	333,558	151,750	341,361
464 LANDSCAPE MAINT-NON RECURRING	89,310	76,500	76,500	17,780	73,700
468 IRRIGATION REPAIR	10,846	18,672	18,672	1,671	14,280
469 OTHER MAINTENANCE	351,113	417,669	417,669	136,379	409,586
499 MISC CURRENT CHARGES	43,160	79,000	79,000	54,762	65,825
511 OFFICE SUPPLIES	12	0	0	0	0
522 OPERATING SUPPLIES	3,240	5,000	5,000	0	5,000
524 NON CAPITAL FF&E	6,037	49,800	140,300	12,680	145,092
633 INFRASTRUCTURE	0	975,000	1,234,197	0	0
911 TRANS TO GENERAL R&R	250,000	550,000	550,000	275,002	390,433
916 TRANS TO ROAD MAINT FUND	36,439	36,439	36,439	18,223	40,942
TOTAL APPROPRIATIONS	1,931,957	3,349,674	3,702,871	1,032,384	2,255,290
NET OF REVENUES/APPROPRIATIONS - FUND 20.121	435,650	0	0	1,179,226	0

VOSS

Combined Assessment Allocation Worksheet

For Year Ending September 30, 2026

Description	Ownership	Bldg Sq Ft	% Sq FT	Common Area Maintenance Annual Assessment	Road Maintenance Assessment	FY 25-26 Total Assessment
				$5.715090	$0.100000	$5.815090
1) Citrus Exchange	VOC	43,013	11.17%	$ 245,823.17	$ 4,301.30	$ 250,124.47
2) El Mercado	VOC	15,360	3.99%	$ 87,783.78	$ 1,536.00	$ 89,319.78
3) Shoppes of Spanish Springs	VOC	13,806	3.59%	$ 78,902.53	$ 1,380.60	$ 80,283.13
4) Spanish Springs Station	VOC	1,626	0.42%	$ 9,292.74	$ 162.60	$ 9,455.34
5) H G Seymour	VOC	18,035	4.69%	$ 103,071.65	$ 1,803.50	$ 104,875.15
6) El Rialto	VOC - Theatre	28,125	7.31%	$ 160,736.91	$ 2,812.50	$ 163,549.41
7) La Salle - Seely Bldg	VOC	9,295	2.41%	$ 53,121.76	$ 929.50	$ 54,051.26
8) Van Patten Bldg	VOC	67,649	17.57%	$ 386,620.12	$ 6,764.90	$ 393,385.02
9) Sharon L. Morse Performing Arts Center	VOC	48,957	12.72%	$ 279,793.66	$ 4,895.70	$ 284,689.36
Subtotal - Villages Operating Co.		***245,866***	***63.87%***	***$ 1,405,146.32***	***$ 24,586.60***	**$ 1,429,732.92**
10) La Reina Bldg	VOC	79,458	20.64%	$ 454,109.62	$ 7,945.80	$ 462,055.42
11) La Reina Chiller Bldg	VOC	1,275	0.33%	$ 7,286.74	$ -	$ 7,286.74
Total - Villages Family Co.		***80,733***	***20.97%***	***$ 461,396.36***	***$ 7,945.80***	**$ 469,342.16**
12) Towne Place Suites Marriott	JHM	17,296	4.49%	$ 98,848.20	$ 6,918.20	$ 105,766.40
		69,182				
13) PB Smythe Bldg	VOC	40,621	10.55%	$ 232,152.67	$ 4,062.10	$ 236,214.77
15) Citizen's First Bank Drive-Thru	CFB	430	0.11%	$ 2,457.49	$ 43.00	$ 2,500.49
TOTALS	**CAM**	**384,946**	**100%**	**$ 2,200,001.04**	**$ 43,555.70**	**$ 2,243,556.74**
	ROAD	**435,557**				
	Budget Revenue (96%)					2,153,814
	Tax Collector (2%)					44,871

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 20.122 ROLLING ACRES					
ESTIMATED REVENUES					
325.214 CAM & ROAD MAINTENANCE ASSESSM	103,362	103,362	103,362	103,362	103,362
361.101 INT INCOME - CFB	1,715	2,000	2,000	670	1,000
361.102 INT INCOME - CASH EQUIV	21,764	22,000	22,000	10,122	13,000
361.105 INTEREST INCOME-TAX COLLECTOR	3	0	0	0	0
361.307 LTP UNREALIZED GAIN/LOSS	8,333	0	0	(2,499)	0
361.407 LTP REALIZED GAIN/LOSS	5,308	5,000	5,000	1,692	5,000
669.901 (ADD)/USE-WORKING CAPITAL	0	(41,443)	(41,443)	0	(36,955)
TOTAL ESTIMATED REVENUES	140,485	90,919	90,919	113,347	85,407
APPROPRIATIONS					
311 MANAGEMENT FEES	12,366	12,366	12,366	6,186	3,285
314 TAX COLLECTOR FEES	1,781	2,154	2,154	2,067	2,771
319 OTHER PROFESSIONAL SVCS	81	138	138	50	370
431 ELECTRICITY	544	670	670	253	670
434 IRRIGATION WATER	9,825	5,629	5,629	1,076	10,000
462 BUILDING/STRUCTURE MAINT	4,374	2,000	2,000	0	2,000
463 LANDSCAPE MAINT-RECURRING	29,885	33,071	33,071	13,137	30,033
464 LANDSCAPE MAINT-NON RECURRING	9,980	6,600	6,600	200	6,800
467 GATE MAINTENANCE	0	2,000	2,000	0	0
468 IRRIGATION REPAIR	0	500	500	0	500
916 TRANS TO ROAD MAINT FUND	25,791	25,791	25,791	12,897	28,978
TOTAL APPROPRIATIONS	94,627	90,919	90,919	35,866	85,407
NET OF REVENUES/APPROPRIATIONS - FUND 20.122	45,858	0	0	77,481	0

ROLLING ACRES
Assessment Allocation Worksheet
For Year Ending September 30, 2026

Description	Bldg Sq Ft	% Sq FT	Annual Assessment
1) Target Bldg	119,703	38.83%	$ 41,806.59
2) Salon Jaylee	3,400	1.10%	$ 1,187.46
3) Vacant	2,800	0.91%	$ 977.91
4) Ross	30,001	9.73%	$ 10,477.93
5) Beall's Outlet	25,099	8.14%	$ 8,765.89
6) TJ Max	31,574	10.24%	$ 11,027.30
7) Skechers	9,548	3.10%	$ 3,334.66
8) Petco	15,329	4.97%	$ 5,353.69
9) Michael's	20,304	6.59%	$ 7,091.23
10) Retail A1	9,600	3.11%	$ 3,352.83
11) Retail A2	9,600	3.11%	$ 3,352.83
12) Carrabba's	6,238	2.02%	$ 2,178.64
13) Outback	6,116	1.98%	$ 2,136.03
14) Chick-fil-A	3,972	1.29%	$ 1,387.23
15) Staples	15,000	4.87%	$ 5,238.79
Totals	**308,284**	**100%**	**$ 107,669**

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 20.123 ROAD MAINTENANCE					
ESTIMATED REVENUES					
325.214 CAM & ROAD MAINTENANCE ASSESSM	35,153	35,141	35,141	33,657	39,484
361.101 INT INCOME - CFB	2,023	2,000	2,000	719	1,000
361.102 INT INCOME - CASH EQUIV	33,598	40,000	40,000	13,784	13,000
361.105 INTEREST INCOME-TAX COLLECTOR	1	0	0	0	0
361.306 FLGIT-UNREALIZED GAIN/LOSS	7,128	0	0	2,369	0
361.307 LTP UNREALIZED GAIN/LOSS	21,979	0	0	(6,592)	0
361.309 FLFIT-UNREALIZED GAIN/LOSS	2,081	0	0	(370)	0
361.407 LTP REALIZED GAIN/LOSS	14,000	0	0	4,463	0
361.409 FLFIT-REALIZED GAIN/LOSS	9,321	0	0	6,070	0
381.005 TRANSFER IN - SPECIAL REVENUE	62,230	62,230	62,230	31,120	69,920
669.901 (ADD)/USE-WORKING CAPITAL	0	132,087	132,087	0	36,632
669.903 (ADD)/USE-GENERAL R&R	0	0	0	0	316,412
TOTAL ESTIMATED REVENUES	187,514	271,458	271,458	85,220	476,448
APPROPRIATIONS					
311 MANAGEMENT FEES	1,811	1,811	1,811	911	2,471
314 TAX COLLECTOR FEES	606	732	732	673	823
319 OTHER PROFESSIONAL SVCS	1,332	415	415	132	742
462 BUILDING/STRUCTURE MAINT	201,975	167,500	167,500	122,756	56,000
469 OTHER MAINTENANCE	0	1,000	1,000	0	0
633 INFRASTRUCTURE	0	0	0	0	316,412
911 TRANS TO GENERAL R&R	100,000	100,000	100,000	50,002	100,000
TOTAL APPROPRIATIONS	305,724	271,458	271,458	174,474	476,448
NET OF REVENUES/APPROPRIATIONS - FUND 20.123	(118,210)	0	0	(89,254)	0

ROAD MAINTENANCE

Assessment Allocation Worksheet

For Year Ending September 30, 2026

Key	
LPGS	LaPlaza Grande South
LPGW	LaPlaza Grande West
VC	Village Center
T	Target

RM Rate per building square foot 0.1

Project Property Listing	Location	Address	Square Footage	Type	FY2025-26 Assessment	FY2024-25 Assessment	Amt Chg
La Plaza Grande South	LPGS		251,326		$ 25,132.60	$ 22,368.01	$ 2,764.59
La Plaza Grande West	LPGW		67,864		$ 6,786.40	$ 6,039.90	$ 746.50
		Total Square Footage	319,190	**Total Assessment**	$ 31,919.00	$ 28,407.91	$ 3,511.09
AAA Auto Club - The Villages of Lake-Sumter	VC	955 Bichara Boulevard	9,398	Prof. Office	$ 939.80	$ 836.42	$ 103.38
		Total Square Footage	9,398	**Total Assessment**	$ 939.80	$ 836.42	$ 103.38
					$ -	$ -	
Applebees	VC	1009 Bichara Boulevard	4,738	Restaurant	$ 473.80	$ 421.68	$ 52.12
Burger King	VC	1007 Bichara Boulevard	4,290	Restaurant	$ 429.00	$ 381.81	$ 47.19
Taco Bell, Kentucky Fried Chicken, Pizza Hut	VC	1005 Bichara Boulevard	3,545	Restaurant	$ 354.50	$ 315.51	$ 38.99
Perkins	VC	905 Bichara Boulevard	5,770	Restaurant	$ 577.00	$ 513.53	$ 63.47
Wendy's	VC	1011 Bichara Boulevard	3,313	Restaurant	$ 331.30	$ 294.86	$ 36.44
CVS	VC	860 Avenida Central	11,200	Pharmacy	$ 1,120.00	$ 996.80	$ 123.20
The Villages Car Wash	VC	970 Bichara Blvd.	6,400	Car Wash	$ 640.00	$ 569.60	$ 70.40
Gatenbien's Garage	VC	903 Avenida Central	10,352	Golf Cart Service Ctr	$ 1,035.20	$ 921.33	$ 113.87
		Total Square Footage	49,608	**Total Assessment**	$ 4,960.80	$ 4,415.12	$ 545.68
Elan @ Spanish Springs			33,100	Assisted Living	$ 3,310.00	$ 2,945.90	$ 364.10
		Total Square Footage	33,100	**Total Assessment**	$ 3,310.00	$ 2,945.90	$ 364.10
Subtotal Direct Road Maintenance Bills				$ 41,129.60			
Target	T	Target Project	119,703	Retail	$ 11,970.30	$ 10,653.57	$ 1,316.73
Salon Jaylee	T	Target Project	3,400	Prof. Office	$ 340.00	$ 302.60	$ 37.40
Vacant	T	Target Project	2,800	Retail	$ 280.00	$ 249.20	$ 30.80
Ross	T	Target Project	30,001	Retail	$ 3,000.10	$ 2,670.09	$ 330.01
Beall's Outlet	T	Target Project	25,099	Retail	$ 2,509.90	$ 2,233.81	$ 276.09
TJ Max	T	Target Project	31,574	Retail	$ 3,157.40	$ 2,810.09	$ 347.31
Skechers	T	Target Project	9,548	Retail	$ 954.80	$ 849.77	$ 105.03
Petco	T	Target Project	15,329	Retail	$ 1,532.90	$ 1,364.28	$ 168.62
Michael's	T	Target Project	20,304	Retail	$ 2,030.40	$ 1,807.06	$ 223.34
Retail A1	T	Target Project	9,600	Retail	$ 960.00	$ 854.40	$ 105.60
Retail A2	T	Target Project	9,600	Retail	$ 960.00	$ 854.40	$ 105.60
Carrabba's	T	Target Project	6,238	Restaurant	$ 623.80	$ 555.18	$ 68.62
Outback	T	Target Project	6,116	Restaurant	$ 611.60	$ 544.32	$ 67.28
Chick-fil-A	T	Target Project	3,972	Restaurant	$ 397.20	$ 353.51	$ 43.69
Staples	T	Target Project	15,000	Retail	$ 1,500.00	$ 1,335.00	$ 165.00
		Total Square Footage	308,284	**Total Assessment**	$ 30,828.40	$ 27,437.28	$ 3,391.12
		Spanish Springs Buildings	435,557	**Total Assessment**	$ 43,555.70	$ 38,764.57	$ 4,791.13
				$ 74,384.10			
		Total three projects Roads	1,155,137		$ 115,513.70	$ 102,807.20	$ 12,706.50

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 20.125 COMMUNITY STANDARDS FUND					
ESTIMATED REVENUES					
338.056 CS FEES FROM RAD	69,854	21,001	21,001	10,140	12,901
338.058 COMM STD FEE FR D1	43,255	10,142	10,142	3,432	6,960
338.059 COMM STD FEE FR D2	41,827	13,330	13,330	4,092	4,659
338.060 COMM STD FEE FR D3	45,950	8,119	8,119	2,728	4,303
338.061 COMM STD FEE FR D4	66,163	12,852	12,852	5,424	8,133
338.062 COMM STD FEE FR D5	59,308	7,023	7,023	2,287	4,537
338.063 COMM STD FEE FR D6	98,686	14,180	14,180	5,889	14,124
338.064 COMM STD FEE FR D7	55,006	360	360	203	419
338.065 COMM STD FEE FR D8	57,250	8,231	8,231	4,737	8,480
338.066 COMM STD FEE FR D9	51,314	6,097	6,097	2,982	7,065
338.067 COMM STD FEE FR D10	100,498	8,813	8,813	4,042	11,014
338.111 COMM STD FEE FR D11	39,866	1,681	1,681	1,615	4,710
338.112 COMM STD FEE FR D12	183,043	10,763	10,763	6,958	12,378
338.113 COMM STD FEE FR D13	0	18,344	18,344	7,643	27,269
341.303 COMM STAND FEES FROM DEVELOPER	335,297	23,614	23,614	20,103	21,224
341.999 MISCELLANEOUS REVENUE	322	0	0	10	0
354.001 DEED COMPLIANCE FINES	286,803	110,000	110,000	62,692	146,000
361.101 INT INCOME - CFB	2,324	3,004	3,004	730	1,000
361.102 INT INCOME - CASH EQUIV	29,578	27,000	27,000	12,112	15,000
361.307 LTP UNREALIZED GAIN/LOSS	16,122	0	0	(4,835)	0
361.407 LTP REALIZED GAIN/LOSS	10,269	0	0	3,273	0
669.901 (ADD)/USE-WORKING CAPITAL	0	(30,000)	(30,000)	0	0
TOTAL ESTIMATED REVENUES	1,592,735	274,554	274,554	156,257	310,176
APPROPRIATIONS					
121 REGULAR SALARY & WAGES	661,396	0	0	0	0
141 OVERTIME	(50)	0	0	0	0
211 SOCIAL SECURITY TAXES	38,766	0	0	0	0
212 MEDICARE TAXES	9,067	0	0	0	0
221 RETIREMENT CONTR-EMPLOYER	45,471	0	0	0	0
222 RETIREMENT CONTR-EMPLOYER MATCH	2,996	0	0	0	0
231 HEALTH & LIFE INSURANCE	185,480	0	0	0	0
241 WORKER'S COMPENSATION	7,437	0	0	0	0
313 LEGAL SERVICES	222,441	185,000	185,000	74,286	216,000
319 OTHER PROFESSIONAL SVCS	148	254	254	96	526
349 MISC CONTRACTUAL SVCS	41,211	51,800	51,800	11,913	50,000
401 TRAVEL & PER DIEM	24	0	0	0	0
412 POSTAGE	4,932	5,500	5,500	1,761	5,650
442 EQUIPMENT RENTAL	7,401	0	0	0	0
443 VEHICLE RENTAL	30,932	0	0	0	0
465 VEHICLE REPAIR & MAINT	1,255	0	0	0	0
469 OTHER MAINTENANCE	31,825	30,000	30,000	5,700	36,000
471 PRINTING & BINDING	699	0	0	0	0
497 LEGAL ADVERTISING	1,789	2,000	2,000	587	2,000
511 OFFICE SUPPLIES	4,817	0	0	0	0
521 GASOLINE/DIESEL	3,455	0	0	0	0
522 OPERATING SUPPLIES	10,893	0	0	0	0
525 NON CAPITAL HARDWARE/SOFTWARE	4,914	0	0	0	0
542 TRAINING & EDUCATION	4,205	0	0	0	0
992 BAD DEBT EXPENSE - GOVT	0	0	0	(98,606)	0
993 SURPLUS FINES	8,950	0	0	0	0
TOTAL APPROPRIATIONS	1,330,454	274,554	274,554	(4,263)	310,176
NET OF REVENUES/APPROPRIATIONS - FUND 20.125	262,281	0	0	160,520	0

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 20.425 THE ENRICHMENT ACADEMY					
ESTIMATED REVENUES					
341.999 MISCELLANEOUS REVENUE	100	200	200	15	100
347.217 MERCHANDISE/T-S	10	0	0	0	0
347.246 THE ENRICHMENT ACADEMY-S	992,090	953,088	953,088	1,040,169	980,000
347.247 THE ENRICHMENT ACADEMY-M	22,623	20,000	20,000	12,253	15,000
347.248 THE ENRICHMENT ACADEMY-L	7,776	9,000	9,000	7,922	5,000
361.101 INT INCOME - CFB	6,333	6,000	6,000	2,988	2,000
361.102 INT INCOME - CASH EQUIV	53,779	44,100	44,100	31,232	34,000
361.307 LTP UNREALIZED GAIN/LOSS	1,917	0	0	(575)	0
361.407 LTP REALIZED GAIN/LOSS	1,221	0	0	389	0
669.901 (ADD)/USE-WORKING CAPITAL	0	(120,287)	(120,287)	0	(92,574)
TOTAL ESTIMATED REVENUES	1,085,849	912,101	912,101	1,094,393	943,526
APPROPRIATIONS					
121 REGULAR SALARY & WAGES	143,310	202,047	202,047	73,722	219,219
141 OVERTIME	889	0	0	833	1,000
211 SOCIAL SECURITY TAXES	6,917	11,398	11,398	3,856	12,402
212 MEDICARE TAXES	2,064	2,933	2,933	1,065	3,179
221 RETIREMENT CONTR-EMPLOYER	7,019	11,480	11,480	4,430	12,491
222 RETIREMENT CONTR-EMPLOYER MATCH	3,403	4,921	4,921	1,898	5,353
231 HEALTH & LIFE INSURANCE	15,555	43,614	43,614	9,691	54,423
241 WORKER'S COMPENSATION	635	1,555	1,555	1,104	1,515
311 MANAGEMENT FEES	90,730	108,138	108,138	54,072	84,406
313 LEGAL SERVICES	1,729	500	500	0	500
319 OTHER PROFESSIONAL SVCS	7,450	40,100	40,100	925	40,038
343 SYSTEMS MGMT SUPPORT	4,446	0	0	0	300
349 MISC CONTRACTUAL SVCS	403,395	390,515	390,515	275,246	400,000
401 TRAVEL & PER DIEM	0	1,000	1,000	0	500
412 POSTAGE	0	100	100	0	0
461 EQUIPMENT MAINTENANCE	0	500	500	0	500
471 PRINTING & BINDING	34,224	50,000	50,000	510	50,000
491 BANK CHARGES	20,159	29,000	29,000	25,646	29,000
499 MISC CURRENT CHARGES	0	100	100	0	0
511 OFFICE SUPPLIES	883	2,500	2,500	195	2,000
522 OPERATING SUPPLIES	3,499	6,700	6,700	2,218	6,700
524 NON CAPITAL FF&E	908	5,000	5,000	0	20,000
TOTAL APPROPRIATIONS	747,215	912,101	912,101	455,411	943,526
NET OF REVENUES/APPROPRIATIONS - FUND 20.425	338,634	0	0	638,982	0

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 20.501 HEALTH SELF INSURANCE FUND					
ESTIMATED REVENUES					
341.200 SERVICE FEES	5,945,154	11,033,494	11,033,494	4,477,634	13,224,980
341.201 REBATE - PHARMACY	96,179	0	0	319,895	0
361.101 INT INCOME - CFB	29,369	0	0	32,917	65,000
669.901 (ADD)/USE-WORKING CAPITAL	0	(1,564,418)	(2,114,418)	0	(788,432)
TOTAL ESTIMATED REVENUES	6,070,702	9,469,076	8,919,076	4,830,446	12,501,548
APPROPRIATIONS					
319 OTHER PROFESSIONAL SVCS	1,384	1,484	1,484	0	1,500
451 CASUALTY & LIABILITY INSUR	444,538	605,312	605,312	345,703	777,220
452 INSURANCE DEDUCTIBLE PYMTS	694,737	1,638,280	1,638,280	549,337	1,727,108
453 SELF INS - CLAIMS	4,457,798	7,000,000	7,000,000	2,541,715	9,765,000
455 HSA-HIGH DEDUCTIBLE PLAN CONTRIBUTION	0	224,000	224,000	0	230,720
TOTAL APPROPRIATIONS	5,598,457	9,469,076	9,469,076	3,436,755	12,501,548
NET OF REVENUES/APPROPRIATIONS - FUND 20.501	472,245	0	(550,000)	1,393,691	0

FOR INFORMATION ONLY

Board Supervisors,

Attached are additional items for your information:

1) All Budget Reports with the Proposed, along with the dollar/percentage variance columns comparing the FY25-26 Proposed Budget column to the FY24-25 Amended Budget column.

The budget attachment with the resolution includes the Proposed column only.

2) Five Year Budget Reports

3) FY25-26 Capital Lists

4) Working Capital and Reserve spreadsheets

Please feel free to contact me if you have any questions!

Brandy

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 20.421 RAD									
ESTIMATED REVENUES									
341.318 AMENITY FEES	49,470,850	50,382,665	50,382,665	25,404,965	52,694,767	52,694,767	52,694,767	2,312,102	4.59
341.901 VETERANS BRICK SALE	2,467	2,000	2,000	0	2,000	2,000	2,000	0	0.00
341.905 PROPERTY DAMAGE REIMBURSEMENTS	11,075	5,000	5,000	3,930	9,000	9,000	9,000	4,000	80.00
341.908 ELECTRIC REIMBURSEMENT	7,834	7,000	7,000	2,731	7,000	7,000	7,000	0	0.00
341.909 COPIES-PUBLIC/T-S	19	90	90	0	20	20	20	(70)	(77.78)
341.910 SALES TAX COLLECTION ALLOWANCE	835	1,080	1,080	378	1,080	1,080	1,080	0	0.00
341.911 LIEN FEES	3,153	2,700	2,700	4,210	5,000	5,000	5,000	2,300	85.19
341.917 INSURANCE REIMBURSEMENT	2,676	0	0	5,471	0	0	0	0	0.00
341.918 ACCESS CD FEE/NT-S	215,248	200,000	200,000	104,177	225,000	225,000	225,000	25,000	12.50
341.919 GATE REPAIR FEES	26,250	27,000	27,000	24,000	27,000	27,000	27,000	0	0.00
341.921 AMENITY LATE PENALTY FEE	71,220	80,000	80,000	49,501	80,000	80,000	80,000	0	0.00
341.922 COPIES-PUBLIC/T-L	9	0	0	5	0	0	0	0	0.00
341.924 ACCESS CD FEE/T-S	4,200	3,500	3,500	1,000	4,500	4,500	4,500	1,000	28.57
341.999 MISCELLANEOUS REVENUE	32,383	20,000	20,000	2,237	20,000	20,000	20,000	0	0.00
342.901 HOME/BUS WATCH/T-S	19,027	10,000	10,000	6,164	20,000	20,000	20,000	10,000	100.00
342.903 FIRE SAFETY (FUTURES)	126	0	0	216	0	0	0	0	0.00
342.910 HOME BUS WATCH/T-L	1,703	1,000	1,000	420	1,500	1,500	1,500	500	50.00
342.911 HOME BUS WATCH/T-M	548	500	500	73	500	500	500	0	0.00
347.203 DAILY TRAIL/T-S	86,305	100,000	100,000	50,847	100,000	100,000	100,000	0	0.00
347.204 DAILY CART RNT/T-S	1,911	2,800	2,800	1,207	2,800	2,800	2,800	0	0.00
347.205 DAILY GRN FEE/T-S	69,258	80,000	80,000	49,144	80,000	80,000	80,000	0	0.00
347.208 ANNUAL TRAIL/T-S	944,627	1,000,000	1,000,000	509,404	1,050,000	1,050,000	1,050,000	50,000	5.00
347.215 LIFESTYLE-GEN/NT-S	30,983	30,000	30,000	15,110	30,000	30,000	30,000	0	0.00
347.216 LIFESTYLE-GLB/NT-S	43,083	50,000	50,000	46,655	60,000	60,000	60,000	10,000	20.00
347.220 LIFESTYLE-GEN/NT-L	1,219	2,500	2,500	1,144	2,500	2,500	2,500	0	0.00
347.221 LIFESTYLE-GEN/NT-M	1,234	1,500	1,500	719	1,500	1,500	1,500	0	0.00
347.229 LIFESTYLE-GLB/NT-L	21,733	23,000	23,000	21,206	23,000	23,000	23,000	0	0.00
347.230 LIFESTYLE-GLB/NT-M	568	500	500	120	500	500	500	0	0.00
347.231 LF MERCH-GLB/T-S	1,235	500	500	0	500	500	500	0	0.00
347.232 LF MERCH-GLB/T-L	291	0	0	0	0	0	0	0	0.00
347.236 ANNUAL TRAIL/T-L	18,319	15,000	15,000	6,864	15,000	15,000	15,000	0	0.00
347.237 ANNUAL TRAIL/T-M	13,279	15,000	15,000	4,180	15,000	15,000	15,000	0	0.00
347.240 DAILY TRAIL/T-L	62,966	60,000	60,000	36,774	60,000	60,000	60,000	0	0.00
347.241 DAILY TRAIL/T-M	60,258	60,000	60,000	30,737	60,000	60,000	60,000	0	0.00
347.242 DAILY CART RNT/T-L	2,484	2,900	2,900	1,594	2,900	2,900	2,900	0	0.00
347.243 DAILY CART RNT/T-M	2,447	2,500	2,500	1,109	2,500	2,500	2,500	0	0.00
347.244 DAILY GRN FEE/T-L	55,809	50,000	50,000	38,377	60,000	60,000	60,000	10,000	20.00
347.245 DAILY GRN FEE/T-M	55,629	50,000	50,000	32,007	60,000	60,000	60,000	10,000	20.00
347.297 MISC REC REV/T-M	60	0	0	0	0	0	0	0	0.00
347.298 MISC REC REV/T-L	227	500	500	240	500	500	500	0	0.00
347.299 MISC REC REV/T-S	780	2,000	2,000	0	1,000	1,000	1,000	(1,000)	(50.00)
361.101 INT INCOME - CFB	72,890	15,000	15,000	11,571	10,000	10,000	10,000	(5,000)	(33.33)
361.102 INT INCOME - CASH EQUIV	1,979,726	1,500,000	1,500,000	928,545	958,000	958,000	958,000	(542,000)	(36.13)
361.103 INT INCOME - USB	409,664	220,000	220,000	111,595	184,000	184,000	184,000	(36,000)	(16.36)
361.306 FLGIT-UNREALIZED GAIN/LOSS	940,134	0	0	268,452	0	0	0	0	0.00
361.307 LTP UNREALIZED GAIN/LOSS	1,348,458	0	0	(434,276)	0	0	0	0	0.00
361.309 FLFIT-UNREALIZED GAIN/LOSS	131,998	0	0	(21,322)	0	0	0	0	0.00
361.407 LTP REALIZED GAIN/LOSS	822,969	700,000	700,000	287,971	500,000	500,000	500,000	(200,000)	(28.57)
361.409 FLFIT-REALIZED GAIN/LOSS	639,329	550,000	550,000	304,994	550,000	550,000	550,000	0	0.00
362.002 ATM LEASE/T-S	8,506	9,000	9,000	8,474	9,000	9,000	9,000	0	0.00
362.005 POLO CLUB LEASE (T)	20,594	0	0	0	0	0	0	0	0.00

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 20.421 RAD									
ESTIMATED REVENUES									
362.006 VENDING MACHINES	2,632	2,000	2,000	140	2,000	2,000	2,000	0	0.00
362.008 RV FEES	238,515	212,000	212,000	112,872	240,000	240,000	240,000	28,000	13.21
362.009 RM RENTALS/T-L	31,709	30,000	30,000	16,008	32,500	32,500	32,500	2,500	8.33
362.010 RM RENTALS/T-S	228,241	200,000	200,000	145,439	250,000	250,000	250,000	50,000	25.00
362.011 RM RENTALS/T-M	16,795	15,000	15,000	9,795	17,500	17,500	17,500	2,500	16.67
362.012 RENTS & LEASES/T-S	2,341	1,600	1,600	356	1,600	1,600	1,600	0	0.00
362.015 RM RENTALS/NT-L	12,002	5,000	5,000	7,594	15,000	15,000	15,000	10,000	200.00
362.016 RM RENTALS/NT-S	4,930	2,000	2,000	6,135	12,500	12,500	12,500	10,500	525.00
362.017 RM RENTALS/NT-M	955	1,000	1,000	695	1,500	1,500	1,500	500	50.00
362.018 RV LATE PENALTY FEE	137	150	150	65	150	150	150	0	0.00
362.020 ATM LEASE/T-L	4,726	5,000	5,000	4,708	5,000	5,000	5,000	0	0.00
362.021 ATM LEASE/T-M	5,671	6,000	6,000	5,650	6,000	6,000	6,000	0	0.00
365.001 SALES OF SURPLUS MATERIAL & SC	1,069	0	0	5,659	0	0	0	0	0.00
669.901 (ADD)/USE-WORKING CAPITAL	0	24,457,727	24,457,727	0	19,604,827	19,604,827	19,604,827	(4,852,900)	(19.84)
669.903 (ADD)/USE-GENERAL R&R	0	11,883,454	13,568,590	0	10,352,781	10,352,781	10,352,781	(3,215,809)	(23.70)
TOTAL ESTIMATED REVENUES	58,268,319	92,106,166	93,791,302	28,238,036	87,477,425	87,477,425	87,477,425	(6,313,877)	(6.73)
APPROPRIATIONS									
311 ADMINISTRATIVE SVCS	1,349,692	1,364,286	1,364,286	682,146	1,160,468	1,160,468	1,160,468	(203,818)	(14.94)
311 COMMUNITY WATCH SVCS	3,211,168	3,391,682	3,391,682	1,695,842	3,638,614	3,638,614	3,638,614	246,932	7.28
311 CUSTOMER SERVICE	620,635	772,569	772,569	386,289	449,442	449,442	449,442	(323,127)	(41.83)
311 GOLF MAINT	327,928	358,873	358,873	179,437	323,282	323,282	323,282	(35,591)	(9.92)
311 GOLF OPERATIONS	1,719,458	1,386,150	1,386,150	693,078	1,270,135	1,270,135	1,270,135	(116,015)	(8.37)
311 PROPERTY MGMT SVCS	1,230,186	1,230,186	1,230,186	615,096	1,450,585	1,450,585	1,450,585	220,399	17.92
311 RECREATION SERVICES	4,492,717	4,903,198	4,903,198	2,451,604	4,445,608	4,445,608	4,445,608	(457,590)	(9.33)
312 ENGINEERING SERVICES	112,654	272,931	272,527	59,708	277,954	277,954	277,954	5,427	1.99
313 LEGAL SERVICES	163,557	60,000	60,000	39,393	100,000	100,000	100,000	40,000	66.67
316 DEED COMPLIANCE SVCS	69,854	21,001	21,001	10,140	15,633	15,633	15,633	(5,368)	(25.56)
319 OTHER PROFESSIONAL SVCS	57,983	61,664	73,068	30,269	87,222	87,222	87,222	14,154	19.37
321 ACCOUNTING SERVICES	1,000	1,000	1,000	0	1,000	1,000	1,000	0	0.00
322 AUDITING SERVICES	24,590	25,473	25,473	5,727	25,473	25,473	25,473	0	0.00
323 TRUSTEE SERVICES	8,620	8,620	8,620	8,620	8,620	8,620	8,620	0	0.00
341 JANITORIAL SVCS	1,140,874	1,262,462	1,266,962	561,655	1,229,027	1,229,027	1,229,027	(37,935)	(2.99)
343 SYSTEMS MGMT SUPPORT	100,900	99,609	99,609	59,371	102,427	102,427	102,427	2,818	2.83
345 DEPT OF SAFETY	1,090,372	1,091,661	1,091,661	545,598	1,093,816	1,093,816	1,093,816	2,155	0.20
401 TRAVEL & PER DIEM	0	1,100	1,100	0	1,100	1,100	1,100	0	0.00
411 TELEPHONE	21,677	0	5,400	10,737	7,000	7,000	7,000	1,600	29.63
412 POSTAGE	0	100	100	0	100	100	100	0	0.00
413 CABLE	65,747	69,100	69,100	30,124	68,658	68,658	68,658	(442)	(0.64)
431 ELECTRICITY	1,047,664	1,254,110	1,248,710	444,081	1,266,353	1,266,353	1,266,353	17,643	1.41
432 NATURAL GAS	171,901	184,649	184,649	141,891	203,994	203,994	203,994	19,345	10.48
433 WATER & SEWER	135,934	145,511	145,511	67,253	151,739	151,739	151,739	6,228	4.28
434 IRRIGATION WATER	240,893	233,174	233,174	133,333	333,868	333,868	333,868	100,694	43.18
436 SOLID WASTE	153,693	158,766	158,766	100,021	147,364	147,364	147,364	(11,402)	(7.18)
442 EQUIPMENT RENTAL	4,258	2,500	2,500	931	2,500	2,500	2,500	0	0.00
443 VEHICLE RENTAL	51,434	0	0	0	0	0	0	0	0.00
444 STORAGE UNIT RENTAL	17,554	19,205	19,205	9,344	25,956	25,956	25,956	6,751	35.15
451 CASUALTY & LIABILITY INSUR	1,462,684	1,473,779	1,423,779	705,067	1,591,374	1,591,374	1,591,374	167,595	11.77
452 INSURANCE DEDUCTIBLE PYMTS	43,717	0	0	100,475	0	0	0	0	0.00
461 EQUIPMENT MAINTENANCE	15,734	100,045	100,045	9,387	26,840	26,840	26,840	(73,205)	(73.17)
462 BUILDING/STRUCTURE MAINT	3,400,144	5,848,431	5,814,932	954,975	4,597,828	4,597,828	4,597,828	(1,217,104)	(20.93)

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 20.421 RAD									
APPROPRIATIONS									
463 LANDSCAPE MAINT-RECURRING	1,866,443	2,134,113	2,134,113	877,054	8,775,431	8,775,431	8,775,431	6,641,318	311.20
464 LANDSCAPE MAINT-NON RECURRING	491,769	731,300	731,300	172,038	755,200	755,200	755,200	23,900	3.27
465 VEHICLE REPAIR & MAINT	1,935	0	0	0	0	0	0	0	0.00
466 POOL MAINTENANCE	720,936	720,937	720,937	300,390	756,991	756,991	756,991	36,054	5.00
467 GATE MAINTENANCE	582,700	197,751	197,751	79,876	300,000	300,000	300,000	102,249	51.71
468 IRRIGATION REPAIR	157,747	291,873	291,873	55,010	376,541	376,541	376,541	84,668	29.01
469 OTHER MAINTENANCE	3,840,920	6,047,219	6,065,218	1,926,195	2,066,083	2,066,083	2,037,673	(4,027,545)	(66.40)
471 PRINTING & BINDING	22	500	500	0	500	500	500	0	0.00
484 LIFESTYLE EVENTS-GENERAL	13,647	56,000	56,000	11,461	36,000	36,000	36,000	(20,000)	(35.71)
491 BANK CHARGES	57,054	75,000	75,000	13,882	85,000	85,000	85,000	10,000	13.33
492 MAINT & BOND ASSESSMENTS	77,812	0	0	71,156	0	0	0	0	0.00
493 PERMITS & LICENSES	5,859	9,994	9,994	175	7,350	7,350	7,350	(2,644)	(26.46)
494 OVERAGE & SHORTAGE	(218)	0	0	636	0	0	0	0	0.00
497 LEGAL ADVERTISING	8,925	4,000	4,000	2,033	9,000	9,000	9,000	5,000	125.00
499 MISC CURRENT CHARGES	1,400	2,000	2,000	1,110	2,500	2,500	2,500	500	25.00
511 OFFICE SUPPLIES	11,154	17,250	17,250	4,769	17,250	17,250	17,250	0	0.00
521 GASOLINE/DIESEL	6,561	6,765	6,765	2,481	6,765	6,765	6,765	0	0.00
522 OPERATING SUPPLIES	96,889	182,928	182,928	38,952	140,030	140,030	140,030	(42,898)	(23.45)
523 RECREATION SUPPLIES	67,289	110,467	110,467	20,733	114,120	114,120	114,120	3,653	3.31
524 NON CAPITAL FF&E	483,312	924,267	965,976	150,415	2,494,224	2,494,224	2,494,224	1,528,248	158.21
525 NON CAPITAL HARDWARE/SOFTWARE	44,769	0	0	0	0	0	0	0	0.00
529 OPERATING SUPPLIES OTHER	1,683	2,000	2,000	1,197	1,718,500	1,718,500	1,742,950	1,740,950	87,047.50
546 SUBSCRIPTIONS - MEMBERSHIP FEES	0	0	0	0	0	0	3,960	3,960	0.00
591 DEPRECIATION EXPENSE	3,745,793	0	0	0	0	0	0	0	0.00
622 BUILDINGS	1,750,588	26,764,656	26,950,928	701,144	25,732,670	25,732,670	25,732,670	(1,218,258)	(4.52)
633 INFRASTRUCTURE	2,715,725	4,048,798	5,653,953	1,121,443	4,217,502	4,217,502	4,217,502	(1,436,451)	(25.41)
641 VEHICLES	10,339	0	0	0	0	0	0	0	0.00
642 CAPITAL FF&E	590,246	1,070,000	972,000	6,140	241,750	241,750	241,750	(730,250)	(75.13)
710 PRINCIPAL	6,555,000	6,840,000	6,840,000	6,840,000	7,135,000	7,135,000	7,135,000	295,000	4.31
721 INTEREST EXP - SR DEBT	5,208,649	5,066,513	5,066,513	2,462,194	4,585,038	4,585,038	4,585,038	(481,475)	(9.50)
911 TRANS TO GENERAL R&R	3,200,000	11,000,000	11,000,000	5,500,004	3,800,000	3,800,000	3,800,000	(7,200,000)	(65.45)
TOTAL APPROPRIATIONS	54,870,170	92,106,166	93,791,302	31,092,080	87,477,425	87,477,425	87,477,425	(6,313,877)	(6.73)
NET OF REVENUES/APPROPRIATIONS - FUND 20.421	3,398,149	0	0	(2,854,044)	0	0	0	0	0.00

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
Fund: 20.421 RAD							
ESTIMATED REVENUES							
341.318 AMENITY FEES	52,694,767	52,694,767	52,694,767	53,353,375	54,020,270	54,695,518	55,379,219
341.901 VETERANS BRICK SALE	2,000	2,000	2,000	2,000	2,000	2,000	2,000
341.905 PROPERTY DAMAGE REIMBURSEMENTS	9,000	9,000	9,000	9,000	9,000	9,000	9,000
341.908 ELECTRIC REIMBURSEMENT	7,000	7,000	7,000	7,000	7,000	7,000	7,000
341.909 COPIES-PUBLIC/T-S	20	20	20	20	20	20	20
341.910 SALES TAX COLLECTION ALLOWANCE	1,080	1,080	1,080	1,080	1,080	1,080	1,080
341.911 LIEN FEES	5,000	5,000	5,000	5,000	5,000	5,000	5,000
341.918 ACCESS CD FEE/NT-S	225,000	225,000	225,000	225,000	225,000	225,000	225,000
341.919 GATE REPAIR FEES	27,000	27,000	27,000	27,000	27,000	27,000	27,000
341.921 AMENITY LATE PENALTY FEE	80,000	80,000	80,000	80,000	80,000	80,000	80,000
341.924 ACCESS CD FEE/T-S	4,500	4,500	4,500	4,500	4,500	4,500	4,500
341.999 MISCELLANEOUS REVENUE	20,000	20,000	20,000	20,000	20,000	20,000	20,000
342.901 HOME/BUS WATCH/T-S	20,000	20,000	20,000	20,000	20,000	20,000	20,000
342.910 HOME BUS WATCH/T-L	1,500	1,500	1,500	1,500	1,500	1,500	1,500
342.911 HOME BUS WATCH/T-M	500	500	500	500	500	500	500
347.203 DAILY TRAIL/T-S	100,000	100,000	100,000	100,000	100,000	100,000	100,000
347.204 DAILY CART RNT/T-S	2,800	2,800	2,800	2,800	2,800	2,800	2,800
347.205 DAILY GRN FEE/T-S	80,000	80,000	80,000	80,000	80,000	80,000	80,000
347.208 ANNUAL TRAIL/T-S	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
347.215 LIFESTYLE-GEN/NT-S	30,000	30,000	30,000	30,000	30,000	30,000	30,000
347.216 LIFESTYLE-GLB/NT-S	60,000	60,000	60,000	60,000	60,000	60,000	60,000
347.220 LIFESTYLE-GEN/NT-L	2,500	2,500	2,500	2,500	2,500	2,500	2,500
347.221 LIFESTYLE-GEN/NT-M	1,500	1,500	1,500	1,500	1,500	1,500	1,500
347.229 LIFESTYLE-GLB/NT-L	23,000	23,000	23,000	23,000	23,000	23,000	23,000
347.230 LIFESTYLE-GLB/NT-M	500	500	500	500	500	500	500
347.231 LF MERCH-GLB/T-S	500	500	500	500	500	500	500
347.236 ANNUAL TRAIL/T-L	15,000	15,000	15,000	15,000	15,000	15,000	15,000
347.237 ANNUAL TRAIL/T-M	15,000	15,000	15,000	15,000	15,000	15,000	15,000
347.240 DAILY TRAIL/T-L	60,000	60,000	60,000	60,000	60,000	60,000	60,000
347.241 DAILY TRAIL/T-M	60,000	60,000	60,000	60,000	60,000	60,000	60,000
347.242 DAILY CART RNT/T-L	2,900	2,900	2,900	2,900	2,900	2,900	2,900
347.243 DAILY CART RNT/T-M	2,500	2,500	2,500	2,500	2,500	2,500	2,500
347.244 DAILY GRN FEE/T-L	60,000	60,000	60,000	60,000	60,000	60,000	60,000
347.245 DAILY GRN FEE/T-M	60,000	60,000	60,000	60,000	60,000	60,000	60,000
347.298 MISC REC REV/T-L	500	500	500	500	500	500	500
347.299 MISC REC REV/T-S	1,000	1,000	1,000	1,000	1,000	1,000	1,000
361.101 INT INCOME - CFB	10,000	10,000	10,000	15,000	15,000	15,000	15,000
361.102 INT INCOME - CASH EQUIV	958,000	958,000	958,000	1,500,000	1,500,000	1,500,000	1,500,000
361.103 INT INCOME - USB	184,000	184,000	184,000	220,000	220,000	220,000	220,000
361.407 LTP REALIZED GAIN/LOSS	500,000	500,000	500,000	500,000	500,000	500,000	500,000
361.409 FLFIT-REALIZED GAIN/LOSS	550,000	550,000	550,000	550,000	550,000	550,000	550,000
362.002 ATM LEASE/T-S	9,000	9,000	9,000	9,000	9,000	9,000	9,000
362.006 VENDING MACHINES	2,000	2,000	2,000	2,000	2,000	2,000	2,000
362.008 RV FEES	240,000	240,000	240,000	240,000	240,000	240,000	240,000
362.009 RM RENTALS/T-L	32,500	32,500	32,500	32,500	32,500	32,500	32,500
362.010 RM RENTALS/T-S	250,000	250,000	250,000	250,000	250,000	250,000	250,000
362.011 RM RENTALS/T-M	17,500	17,500	17,500	17,500	17,500	17,500	17,500
362.012 RENTS & LEASES/T-S	1,600	1,600	1,600	1,600	1,600	1,600	1,600
362.015 RM RENTALS/NT-L	15,000	15,000	15,000	15,000	15,000	15,000	15,000
362.016 RM RENTALS/NT-S	12,500	12,500	12,500	12,500	12,500	12,500	12,500
362.017 RM RENTALS/NT-M	1,500	1,500	1,500	1,500	1,500	1,500	1,500

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
Fund: 20.421 RAD							
ESTIMATED REVENUES							
362.018 RV LATE PENALTY FEE	150	150	150	150	150	150	150
362.020 ATM LEASE/T-L	5,000	5,000	5,000	5,000	5,000	5,000	5,000
362.021 ATM LEASE/T-M	6,000	6,000	6,000	6,000	6,000	6,000	6,000
669.901 (ADD)/USE-WORKING CAPITAL	19,604,827	19,604,827	19,604,827	(2,975,296)	3,328,685	(3,920,032)	(4,088,490)
669.903 (ADD)/USE-GENERAL R&R	10,352,781	10,352,781	10,352,781	7,948,598	11,556,161	2,540,114	1,207,780
TOTAL ESTIMATED REVENUES	87,477,425	87,477,425	87,477,425	63,734,727	74,313,166	58,723,650	57,906,559
APPROPRIATIONS							
311 ADMINISTRATIVE SVCS	1,160,468	1,160,468	1,160,468	1,160,468	1,160,468	1,160,468	1,160,468
311 COMMUNITY WATCH SVCS	3,638,614	3,638,614	3,638,614	3,638,614	3,638,614	3,638,614	3,638,614
311 CUSTOMER SERVICE	449,442	449,442	449,442	449,442	449,442	449,442	449,442
311 GOLF MAINT	323,282	323,282	323,282	323,282	323,282	323,282	323,282
311 GOLF OPERATIONS	1,270,135	1,270,135	1,270,135	1,270,135	1,270,135	1,270,135	1,270,135
311 PROPERTY MGMT SVCS	1,450,585	1,450,585	1,450,585	1,450,585	1,450,585	1,450,585	1,450,585
311 RECREATION SERVICES	4,445,608	4,445,608	4,445,608	4,445,608	4,445,608	4,445,608	4,445,608
312 ENGINEERING SERVICES	277,954	277,954	277,954	284,422	291,235	298,412	305,973
313 LEGAL SERVICES	100,000	100,000	100,000	100,000	100,000	100,000	100,000
316 DEED COMPLIANCE SVCS	15,633	15,633	15,633	21,001	21,001	21,001	21,001
319 OTHER PROFESSIONAL SVCS	87,222	87,222	87,222	89,562	92,043	94,673	97,461
321 ACCOUNTING SERVICES	1,000	1,000	1,000	1,000	1,000	1,000	1,000
322 AUDITING SERVICES	25,473	25,473	25,473	25,473	25,473	25,473	25,473
323 TRUSTEE SERVICES	8,620	8,620	8,620	8,620	8,620	8,620	8,620
341 JANITORIAL SVCS	1,229,027	1,229,027	1,229,027	1,221,808	1,233,002	1,287,049	1,288,189
343 SYSTEMS MGMT SUPPORT	102,427	102,427	102,427	105,250	108,159	111,157	114,247
345 DEPT OF SAFETY	1,093,816	1,093,816	1,093,816	1,093,816	1,093,816	1,093,816	1,093,816
401 TRAVEL & PER DIEM	1,100	1,100	1,100	1,100	1,100	1,100	1,100
411 TELEPHONE	7,000	7,000	7,000	7,000	7,000	7,000	7,000
412 POSTAGE	100	100	100	100	100	100	100
413 CABLE	68,658	68,658	68,658	69,400	70,162	70,941	71,734
431 ELECTRICITY	1,266,353	1,266,353	1,266,353	1,302,839	1,341,503	1,381,327	1,422,335
432 NATURAL GAS	203,994	203,994	203,994	207,696	211,509	215,438	219,483
433 WATER & SEWER	151,739	151,739	151,739	156,024	160,447	165,007	169,695
434 IRRIGATION WATER	333,868	333,868	333,868	343,937	354,325	365,036	375,968
436 SOLID WASTE	147,364	147,364	147,364	149,877	152,467	155,135	157,881
442 EQUIPMENT RENTAL	2,500	2,500	2,500	2,563	2,625	2,689	2,762
444 STORAGE UNIT RENTAL	25,956	25,956	25,956	26,735	27,537	28,363	29,214
451 CASUALTY & LIABILITY INSUR	1,591,374	1,591,374	1,591,374	1,670,943	1,754,490	1,842,214	1,934,325
461 EQUIPMENT MAINTENANCE	26,840	26,840	26,840	32,728	27,626	38,753	21,972
462 BUILDING/STRUCTURE MAINT	4,597,828	4,597,828	4,597,828	4,007,583	3,623,707	3,792,966	3,989,384
463 LANDSCAPE MAINT-RECURRING	8,775,431	8,775,431	8,775,431	8,847,368	8,920,382	9,264,721	9,265,307
464 LANDSCAPE MAINT-NON RECURRING	755,200	755,200	755,200	761,699	768,386	775,238	782,255
466 POOL MAINTENANCE	756,991	756,991	756,991	755,991	817,563	817,563	853,436
467 GATE MAINTENANCE	300,000	300,000	300,000	309,000	318,300	327,911	337,843
468 IRRIGATION REPAIR	376,541	376,541	376,541	386,022	396,701	405,843	416,152
469 OTHER MAINTENANCE	2,066,083	2,066,083	2,037,673	2,175,715	2,219,866	2,255,901	2,316,704
471 PRINTING & BINDING	500	500	500	500	500	500	500
484 LIFESTYLE EVENTS-GENERAL	36,000	36,000	36,000	36,900	37,821	38,767	39,738
491 BANK CHARGES	85,000	85,000	85,000	87,125	89,303	91,536	93,825
493 PERMITS & LICENSES	7,350	7,350	7,350	7,350	7,350	7,350	7,350
497 LEGAL ADVERTISING	9,000	9,000	9,000	9,000	9,000	9,000	9,000
499 MISC CURRENT CHARGES	2,500	2,500	2,500	2,500	2,500	2,500	2,500

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER	DESCRIPTION	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
Fund: 20.421 RAD								
APPROPRIATIONS								
511 OFFICE SUPPLIES		17,250	17,250	17,250	17,684	18,125	18,575	19,041
521 GASOLINE/DIESEL		6,765	6,765	6,765	6,765	6,765	6,765	6,765
522 OPERATING SUPPLIES		140,030	140,030	140,030	142,998	146,098	149,253	152,480
523 RECREATION SUPPLIES		114,120	114,120	114,120	116,972	119,895	122,896	125,966
524 NON CAPITAL FF&E		2,494,224	2,494,224	2,494,224	1,160,115	483,879	601,465	634,617
529 OPERATING SUPPLIES OTHER		1,718,500	1,718,500	1,742,950	1,743,613	1,744,299	1,745,001	1,745,717
546 SUBSCRIPTIONS - MEMBERSHIP FEES		0	0	3,960	4,062	4,173	4,284	4,395
622 BUILDINGS		25,732,670	25,732,670	25,732,670	3,056,000	9,213,000	712,000	225,975
633 INFRASTRUCTURE		4,217,502	4,217,502	4,217,502	4,492,598	2,343,161	1,603,114	981,805
642 CAPITAL FF&E		241,750	241,750	241,750	400,000	0	225,000	0
710 PRINCIPAL		7,135,000	7,135,000	7,135,000	3,320,000	7,635,000	8,010,000	8,405,000
721 INTEREST EXP - SR DEBT		4,585,038	4,585,038	4,585,038	4,427,139	4,064,018	3,683,063	3,283,321
911 TRANS TO GENERAL R&R		3,800,000	3,800,000	3,800,000	7,800,000	11,500,000	4,000,000	4,000,000
TOTAL APPROPRIATIONS		87,477,425	87,477,425	87,477,425	63,734,727	74,313,166	58,723,650	57,906,559
NET OF REVENUES/APPROPRIATIONS - FUND 20.421		0	0	0	0	0	0	0

FY 2025-26
RECREATION AMENITY DIVISION FUND
CAPITAL PROJECTS

Account	Location	Description	Requested	Recommended	Proposed	Funding Source
	Golf Maintenance 30-32					
166-572.633	El Santiago	Golf Course Renovation	$ 1,300,000	$ 1,300,000	$ 1,300,000	General R&R
170-572.633	Silver Lake	Strip Tee Tops, Laser Level, New Grass	75,000	75,000	75,000	General R&R
173-572.622	Mira Mesa	New Golf Maintenance Facility **(Re-budgeted)**	1,500,000	1,500,000	1,500,000	General R&R
173-572.633	Mira Mesa	Cart Path Repair Project **(Re-budgeted)**	500,000	500,000	500,000	General R&R
175-572.633	El Diablo	Golf Course Renovation	1,300,000	1,300,000	1,300,000	General R&R
		Total Golf Maintenance	**$ 4,675,000**	**$ 4,675,000**	**$ 4,675,000**	
	Pump Stations 50-52					
000.539.633	Lake Laguna	Install Water Transfer Line to Lake Cortez System	$ 165,000	$ 165,000	$ 165,000	General R&R
		Total Pump Stations	**$ 165,000**	**$ 165,000**	**$ 165,000**	
	Regional Recreation Centers 50-53					
001-539.622	Paradise	Rec Center - Rebuild **(Re-budgeted)**	$ 19,839,141	$ 19,839,141	$ 19,839,141	Working Capital
001-539.633	Paradise	Fitness Trail Parking Lot Mill & Overlay	83,960	83,960	83,960	General R&R
001-539.633	Paradise	Sport Court Fence Replacement	70,000	70,000	70,000	General R&R
001-539.633	Paradise	Walking Path Two Board Fence Replacement	20,000	20,000	20,000	General R&R
002-539.622	La Hacienda	Roof Replacement	116,000	116,000	116,000	General R&R
002-539.642	La Hacienda	Fire Alarm Control Panel Replacement	40,250	40,250	40,250	General R&R
003-539.622	Savannah	Restroom Remodel	274,500	274,500	274,500	General R&R
003-539.622	Savannah	Theater Dock Awning **(Re-budgeted)**	60,000	60,000	60,000	General R&R
003-539.642	Savannah	Fire Alarm Control Panel Replacement	50,500	50,500	50,500	General R&R
004-539.622	Mulberry Grove	HVAC Replacement	800,000	800,000	800,000	General R&R
004-539.622	Mulberry Grove	Pool Building Roof Replacement	83,000	83,000	83,000	General R&R
004-539.622	Mulberry Grove	Roof Replacement	276,000	276,000	276,000	General R&R
004-539.622	Mulberry Grove	Sound System Replacement **(Re-budgeted)**	175,000	175,000	175,000	General R&R
004-539.633	Mulberry Grove	Sport Court Fence Replacement	40,000	40,000	40,000	General R&R
		Total Regional Recreation Centers	**$ 21,928,351**	**$ 21,928,351**	**$ 21,928,351**	
	Village Recreation Centers 50-54					
011-539.622	Silver Lake	HVAC Replacement	$ 450,000	$ 450,000	$ 450,000	General R&R
011-539.622	Silver Lake	Sound System Replacement **(Re-budgeted)**	75,000	75,000	75,000	General R&R
012-539.633	Southside	Pool Renovation	165,775	165,775	165,775	General R&R
013-539.622	Chula Vista	HVAC Replacement **(Re-budgeted)**	600,000	600,000	600,000	General R&R
013-539.642	Chula Vista	Fire Alarm Control Panel Replacement	25,500	25,500	25,500	General R&R
014-539.462	Tierra Del Sol	Fire Alarm Control Panel Replacement	25,500	25,500	25,500	General R&R
015-539.633	El Santiago	Parking Lot Mill & Overlay	246,267	246,267	246,267	General R&R
015-539.642	El Santiago	Fire Alarm Control Panel Replacement	37,500	37,500	37,500	General R&R
016-539.642	Saddlebrook	Fire Alarm Control Panel Replacement	34,500	34,500	34,500	General R&R
017-539.622	Chatham	HVAC Replacement **(Re-budgeted)**	598,900	598,900	598,900	General R&R
017-539.642	Chatham	Fire Alarm Control Panel Replacement	28,000	28,000	28,000	General R&R
818-539.633	First Responders	Walking Trail Resurface **(Re-budgeted)**	118,500	118,500	118,500	General R&R
		Total Village Recreation Centers	**$ 2,405,442**	**$ 2,405,442**	**$ 2,405,442**	
	Parks/Athletic Fields 50-56					
101-539.622	Saddlebrook	Roof Replacement	$ 76,000	$ 76,000	$ 76,000	General R&R
110-539.622	Woodshop Facility	Dust Collection System Upgrade **(Re-budgeted)**	635,129	635,129	635,129	General R&R
		Total Parks/Athletic Fields	**$ 711,129**	**$ 711,129**	**$ 711,129**	
	Postal Centers 50-58					
117-539.622	Paradise Postal	Roof Replacement	$ 63,000.00	$ 63,000.00	$ 63,000.00	General R&R
119-539.633	Rio Grande Postal	Trellis Replacement	133,000	133,000	133,000	General R&R
120-539.622	Valle Verde Postal	Roof Replacement	48,000	48,000	48,000	General R&R
133-539.622	Briar Meadow Postal	Roof Replacement	32,000	32,000	32,000	General R&R
144-539.622	Chatham Postal	Roof Replacement	31,000	31,000	31,000	General R&R
		Total Postal Centers	**$ 307,000**	**$ 307,000**	**$ 307,000**	
		Total RAD Capital Projects	**$ 30,191,922**	**$ 30,191,922**	**$ 30,191,922**	

RAD - WORKING CAPITAL AND RESERVE BALANCES

WORKING CAPITAL	2024-25 Amended	2024-25 Projected	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	52,405,272	52,405,272	49,262,409	29,657,582	32,632,878	29,304,193	33,224,225
Deposits	43,858,472	43,858,472	45,799,779	51,014,286	47,729,302	48,410,505	49,098,948
Expenditures	37,270,035	35,109,176	41,010,265	39,477,291	38,789,601	39,715,235	40,228,203
Plant Replacements Non-Recurring	731,300	731,300	755,200	761,699	768,386	775,238	782,255
Transfer to General R & R	11,000,000	11,000,000	3,800,000	7,800,000	11,500,000	4,000,000	4,000,000
Paradise Rec Center	20,000,000	160,859	19,839,141	0	0	0	0
Ending Balance	27,262,409	49,262,409	29,657,582	32,632,878	29,304,193	33,224,225	37,312,715

Debt Service	2024-25 Amended	2024-25 Projected	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	664,748	664,748	664,748	664,748	664,748	664,748	664,748
Deposits	11,906,513	11,906,513	11,720,038	7,747,139	11,699,018	11,693,063	11,688,321
Expenditures	11,906,513	11,906,513	11,720,038	7,747,139	11,699,018	11,693,063	11,688,321
Ending Balance	664,748	664,748	664,748	664,748	664,748	664,748	664,748

RESERVES

General R&R	2024-25 Amended	2024-25 Projected	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	21,827,415	21,827,415	20,783,102	14,230,321	14,081,723	14,025,562	15,485,448
Deposits	11,000,000	11,000,000	3,800,000	7,800,000	11,500,000	4,000,000	4,000,000
Fire Alarm Panels	0	0	241,750	0	0	0	0
Capital Expenditures	11,883,454	12,044,313	10,111,031	7,948,598	11,556,161	2,540,114	1,207,780
Ending Balance	20,943,961	20,783,102	14,230,321	14,081,723	14,025,562	15,485,448	18,277,668

Settlement Proceeds	2024-25 Amended	2024-25 Projected	2025-26	2026-27	2027-28	2028-29	2029-30
September 2024 Balance	6,640,528	6,640,528	6,700,528	6,700,528	6,700,528	6,700,528	6,700,528
Est. Interest	60,000	60,000	0	0	0	0	0
Ending Balance	6,700,528	6,700,528	6,700,528	6,700,528	6,700,528	6,700,528	6,700,528

FY 24-25 Operating Budget	38,001,335
3 Months	9,500,334
4 Months	12,667,112

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 20.001 GENERAL FUND									
ESTIMATED REVENUES									
334.901 ST FEMA CLAIM REIM	0	0	0	10,862	0	0	0	0	0.00
338.001 MGMT FEES FROM D1	154,563	126,966	126,966	63,486	94,877	94,877	94,877	(32,089)	(25.27)
338.002 MGMT FEES FROM D2	164,503	159,491	159,491	79,751	91,298	91,298	91,298	(68,193)	(42.76)
338.003 MGMT FEES FROM D3	166,941	161,108	161,108	80,558	104,619	104,619	104,619	(56,489)	(35.06)
338.004 MGMT FEES FROM D4	262,772	262,772	262,772	131,390	246,851	246,851	246,851	(15,921)	(6.06)
338.005 MGMT FEES FROM D5	313,162	313,162	313,162	156,586	313,162	313,162	313,162	0	0.00
338.006 MGMT FEES FROM D6	337,396	337,396	337,396	168,700	337,396	337,396	337,396	0	0.00
338.007 MGMT FEES FROM D7	245,739	245,739	245,739	122,871	229,209	229,209	229,209	(16,530)	(6.73)
338.008 MGMT FEES FROM D8	273,898	273,898	273,898	136,954	250,512	250,512	250,512	(23,386)	(8.54)
338.009 MGMT FEES FROM D9	287,738	287,738	287,738	143,870	281,393	281,393	281,393	(6,345)	(2.21)
338.010 MGMT FEES FROM D10	313,529	313,529	313,529	156,767	313,529	313,529	313,529	0	0.00
338.011 MGMT FEES FROM LSL	191,048	191,048	191,048	95,528	187,824	187,824	187,824	(3,224)	(1.69)
338.016 MGMT FEES FROM RA	12,366	12,366	12,366	6,186	15,118	15,118	15,118	2,752	22.25
338.017 MGMT FEES FROM VOSS	167,032	167,032	167,032	83,518	144,293	144,293	144,293	(22,739)	(13.61)
338.018 MGMT FEES FROM BROWNWOOD	69,018	69,018	69,018	34,512	82,036	82,036	82,036	13,018	18.86
338.019 MGMT FEES FROM LSSA	589,706	546,209	546,209	273,107	518,488	518,488	518,488	(27,721)	(5.08)
338.020 MGMT FEES FROM VCSA	495,319	406,916	406,916	203,468	441,132	441,132	441,132	34,216	8.41
338.021 MGMT FEES FROM NSU	1,022,011	930,039	930,039	465,027	771,024	771,024	771,024	(159,015)	(17.10)
338.023 MGMT FEES FROM ROAD MAINT	1,811	1,811	1,811	911	4,202	4,202	4,202	2,391	132.03
338.024 MGMT FEES FROM SAFETY	1,184,740	1,864,048	1,864,048	932,032	1,775,024	1,775,024	1,775,024	(89,024)	(4.78)
338.025 MGMT FEES FROM MISC	0	0	39,570	19,794	0	0	0	(39,570)	(100.00)
338.041 MGMT FEES FROM SL FITNESS	770,494	857,772	857,772	428,898	853,970	853,970	853,970	(3,802)	(0.44)
338.043 ADM FEES FROM RAD	1,349,692	1,364,286	1,364,286	682,146	1,160,468	1,160,468	1,160,468	(203,818)	(14.94)
338.044 CW FEES FROM RAD	3,211,168	3,391,682	3,391,682	1,695,842	3,638,614	3,638,614	3,638,614	246,932	7.28
338.045 PROP MGMT FROM RAD	1,230,186	1,230,186	1,230,186	615,096	1,450,585	1,450,585	1,450,585	220,399	17.92
338.046 REC FEES FROM RAD	6,540,103	6,648,221	6,648,221	3,324,119	6,039,025	6,039,025	6,039,025	(609,196)	(9.16)
338.047 ADM FEES FROM SLAD	2,180,477	2,177,284	2,177,284	1,088,644	2,487,093	2,487,093	2,487,093	309,809	14.23
338.048 CW FEES FROM SLAD	5,504,859	5,694,043	5,694,043	2,847,025	8,356,409	8,356,409	8,356,409	2,662,366	46.76
338.049 PROP MGMT FROM SLAD	1,980,492	1,980,492	1,980,492	990,246	3,108,866	3,108,866	3,108,866	1,128,374	56.97
338.050 RECREATION FEES FROM SLAD	12,028,191	11,937,188	11,937,188	5,968,598	18,080,560	18,080,560	18,080,560	6,143,372	51.46
338.051 MGMT FEES FROM SSF	532,146	605,846	605,846	302,930	662,862	662,862	662,862	57,016	9.41
338.053 MGMT FEES FROM D11	150,903	146,459	146,459	73,235	103,760	103,760	103,760	(42,699)	(29.15)
338.055 MGMT FEES-D12	330,188	330,188	330,188	165,098	320,926	320,926	320,926	(9,262)	(2.81)
338.103 MGMT FEES FROM TEA	90,730	108,138	108,138	54,072	84,406	84,406	84,406	(23,732)	(21.95)
338.106 MGMT FEES FROM D13	337,495	337,495	337,495	168,751	311,998	311,998	311,998	(25,497)	(7.55)
338.108 MGMT FEES FROM CSU	701,333	629,352	629,352	314,688	544,226	544,226	544,226	(85,126)	(13.53)
338.114 CUSTOMER SVC FROM RAD	620,635	772,569	772,569	386,289	449,442	449,442	449,442	(323,127)	(41.83)
338.115 CUSTOMER SVC FROM SLAD	1,057,514	1,311,625	1,311,625	655,813	1,032,051	1,032,051	1,032,051	(279,574)	(21.32)
338.116 MGMT FEES FROM SSU	546,257	658,394	658,394	329,204	553,187	553,187	553,187	(105,207)	(15.98)
338.117 MGMT FEES FROM D14	120,201	202,936	202,936	101,470	239,823	239,823	239,823	36,887	18.18
338.118 MGMT FEES FROM MIDDLETON	117,744	262,492	210,636	126,923	229,050	229,050	229,050	18,414	8.74
338.124 MGMT FEES FROM COLEMAN	2,624	841	841	421	747	747	747	(94)	(11.18)
338.125 MGMT FEES FROM D15	114,413	392,666	392,666	197,278	319,825	319,825	319,825	(72,841)	(18.55)
341.301 ADMIN FEES FROM DEVELOPER	371,794	1,349,864	290,494	134,107	447,779	447,779	447,779	157,285	54.14
341.302 REC FEES FROM DEV	3,666,388	4,882,085	4,882,085	1,938,088	2,239,295	2,239,295	2,239,295	(2,642,790)	(54.13)
341.304 GOLF MGMT FEES FROM DEVELOPER	11,313,582	13,802,660	14,492,793	6,612,051	14,822,908	14,822,908	14,822,908	330,115	2.28
341.313 ADM FEE FR TRI-COUNTY SNTN	50,808	186,622	150,894	75,444	96,794	96,794	96,794	(54,100)	(35.85)
341.317 CW FROM DEVELOPER	2,222,474	2,996,391	2,996,391	1,180,341	1,470,597	1,470,597	1,470,597	(1,525,794)	(50.92)
341.321 ADM FEE GPU	0	0	145,950	72,972	197,158	197,158	197,158	51,208	35.09
341.322 ADM FEE MU	0	0	37,869	18,933	31,863	31,863	31,863	(6,006)	(15.86)
341.905 PROPERTY DAMAGE REIMBURSEMENTS	800	0	0	0	0	0	0	0	0.00

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 20.001 GENERAL FUND									
ESTIMATED REVENUES									
341.917 INSURANCE REIMBURSEMENT	7,836	0	0	3,976	0	0	0	0	0.00
341.918 ACCESS CD FEE/NT-S	0	0	0	350	0	0	0	0	0.00
341.999 MISCELLANEOUS REVENUE	830,305	80,000	313,432	6,701	12,000	12,000	12,000	(301,432)	(96.17)
361.101 INT INCOME - CFB	86,410	83,000	83,000	41,501	70,000	70,000	70,000	(13,000)	(15.66)
361.102 INT INCOME - CASH EQUIV	928,035	1,000,000	1,000,000	284,887	500,000	500,000	500,000	(500,000)	(50.00)
361.306 FLGIT-UNREALIZED GAIN/LOSS	159,002	0	0	82,495	0	0	0	0	0.00
361.307 LTP UNREALIZED GAIN/LOSS	474,031	500,000	500,000	(151,329)	0	0	0	(500,000)	(100.00)
361.309 FLFIT-UNREALIZED GAIN/LOSS	27,080	0	0	(5,913)	0	0	0	0	0.00
361.407 LTP REALIZED GAIN/LOSS	290,583	250,000	250,000	100,725	200,000	200,000	200,000	(50,000)	(20.00)
361.409 FLFIT-REALIZED GAIN/LOSS	109,761	50,000	50,000	97,126	100,000	100,000	100,000	50,000	100.00
364.001 DISPOSITION OF FIXED ASSETS	21,710	0	0	0	0	0	0	0	0.00
365.001 SALES OF SURPLUS MATERIAL & SC	2,231	0	0	5,416	0	0	0	0	0.00
366.010 DONATIONS - OTHER	55,725	50,000	50,000	49,100	0	0	0	(50,000)	(100.00)
669.901 (ADD)/USE-WORKING CAPITAL	0	4,319,900	6,474,503	0	4,713,438	4,713,438	4,713,438	(1,761,065)	(27.20)
TOTAL ESTIMATED REVENUES	66,389,692	77,260,963	79,415,566	34,429,635	81,131,712	81,131,712	81,131,712	1,716,146	2.16
APPROPRIATIONS									
121 REGULAR SALARY & WAGES	40,285,887	46,857,017	46,856,917	21,766,188	49,177,396	49,177,396	49,177,396	2,320,479	4.95
141 OVERTIME	1,245,772	1,110,564	1,110,564	964,043	1,591,162	1,591,162	1,591,162	480,598	43.28
211 SOCIAL SECURITY TAXES	1,049,502	1,575,338	1,575,338	595,756	1,811,662	1,811,662	1,811,662	236,324	15.00
212 MEDICARE TAXES	590,844	724,965	724,965	321,392	799,506	799,506	799,506	74,541	10.28
221 RETIREMENT CONTR-EMPLOYER	1,323,903	1,692,956	1,692,956	725,150	1,924,825	1,924,825	1,924,825	231,869	13.70
222 RETIREMENT CONTR-EMPLOYER MATCH	320,291	680,854	680,854	188,437	762,525	762,525	762,525	81,671	12.00
231 HEALTH & LIFE INSURANCE	4,016,385	6,099,374	6,094,223	2,364,136	7,398,152	7,398,152	7,398,152	1,303,929	21.40
232 HSA - EMPLOYER PORTION	118,387	0	0	92,097	169,000	169,000	169,000	169,000	0.00
241 WORKER'S COMPENSATION	736,248	883,034	883,034	627,082	719,510	719,510	719,510	(163,524)	(18.52)
251 UNEMPLOYMENT COMPENSATION	5,746	5,667	5,767	2,080	6,089	6,089	6,089	322	5.58
312 ENGINEERING SERVICES	4,755	5,800	5,800	0	4,114	4,114	4,114	(1,686)	(29.07)
313 LEGAL SERVICES	109,079	121,356	120,056	51,638	110,000	110,000	110,000	(10,056)	(8.38)
319 OTHER PROFESSIONAL SVCS	60,780	170,691	170,691	26,540	110,945	110,945	110,945	(59,746)	(35.00)
341 JANITORIAL SVCS	194,383	216,612	216,612	99,329	244,939	244,939	244,939	28,327	13.08
342 HEALTH SERVICES	6,448	40,000	160,000	985	150,000	150,000	150,000	(10,000)	(6.25)
343 SYSTEMS MGMT SUPPORT	3,268,443	5,036,418	5,037,118	1,929,986	5,014,079	5,014,079	5,014,079	(23,039)	(0.46)
344 PAYROLL SERVICES	527,627	580,000	580,000	220,626	600,000	600,000	600,000	20,000	3.45
349 MISC CONTRACTUAL SVCS	106,978	122,836	139,987	49,561	149,201	149,201	149,201	9,214	6.58
401 TRAVEL & PER DIEM	29,585	156,116	135,116	11,515	132,041	132,041	132,041	(3,075)	(2.28)
411 TELEPHONE	319,671	304,154	304,154	131,215	343,212	343,212	343,212	39,058	12.84
412 POSTAGE	292,734	342,181	342,181	147,148	344,162	344,162	344,162	1,981	0.58
413 CABLE	5,779	6,660	6,660	3,032	6,925	6,925	6,925	265	3.98
431 ELECTRICITY	53,639	69,099	69,099	33,814	70,500	70,500	70,500	1,401	2.03
432 NATURAL GAS	720	840	840	374	700	700	700	(140)	(16.67)
433 WATER & SEWER	5,296	5,562	5,562	2,578	5,800	5,800	5,800	238	4.28
436 SOLID WASTE	11,068	14,463	14,463	5,602	25,463	25,463	25,463	11,000	76.06
437 CHILLED WATER	59,843	62,636	62,636	14,876	61,800	61,800	61,800	(836)	(1.33)
441 OFFICE LEASES	1,386,146	2,742,860	2,592,874	562,933	1,800,000	1,800,000	1,800,000	(792,874)	(30.58)
442 EQUIPMENT RENTAL	147,732	158,699	158,699	66,186	183,505	183,505	183,505	24,806	15.63
443 VEHICLE RENTAL	701,240	1,799,368	1,799,368	865,343	1,933,502	1,933,502	1,933,502	134,134	7.45
444 STORAGE UNIT RENTAL	2,934	3,120	3,120	1,220	3,500	3,500	3,500	380	12.18
445 GROUND LEASE	29,000	0	40,000	9,290	40,000	40,000	40,000	0	0.00
451 CASUALTY & LIABILITY INSUR	3,762	4,712	4,712	0	6,165	6,165	6,165	1,453	30.84
461 EQUIPMENT MAINTENANCE	15,572	41,200	42,700	6,402	32,200	32,200	32,200	(10,500)	(24.59)

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 20.001 GENERAL FUND									
APPROPRIATIONS									
462 BUILDING/STRUCTURE MAINT	112,374	105,809	170,970	58,113	142,277	142,277	142,277	(28,693)	(16.78)
463 LANDSCAPE MAINT-RECURRING	7,900	0	0	0	0	0	0	0	0.00
465 VEHICLE REPAIR & MAINT	87,930	242,603	242,603	35,493	200,814	200,814	200,814	(41,789)	(17.23)
469 OTHER MAINTENANCE	141,748	142,000	87,000	25,794	55,200	55,200	55,200	(31,800)	(36.55)
471 PRINTING & BINDING	1,078,859	1,098,313	1,098,313	504,450	1,257,850	1,257,850	1,257,850	159,537	14.53
472 ID/GATE CARDS	229,445	363,475	363,475	0	380,675	380,675	380,675	17,200	4.73
482 VOLUNTEER RECOGNITION	85,893	125,000	125,000	16,349	160,000	160,000	160,000	35,000	28.00
483 COMMUNITY RELATIONS	13,568	21,070	21,070	9,118	21,070	21,070	21,070	0	0.00
486 LIFESTYLE EVENTS-GLOBAL	246,629	301,650	301,650	99,922	347,910	347,910	347,910	46,260	15.34
491 BANK CHARGES	262,796	350,000	350,000	135,054	350,180	350,180	350,180	180	0.05
493 PERMITS & LICENSES	625	1,300	1,300	0	1,800	1,800	1,800	500	38.46
497 LEGAL ADVERTISING	1,709	1,000	1,000	163	800	800	800	(200)	(20.00)
499 MISC CURRENT CHARGES	8,470	4,550	555,850	551,300	550	550	550	(555,300)	(99.90)
511 OFFICE SUPPLIES	51,258	86,347	86,347	18,839	92,075	92,075	92,075	5,728	6.63
521 GASOLINE/DIESEL	252,771	346,864	346,864	121,687	245,030	245,030	245,030	(101,834)	(29.36)
522 OPERATING SUPPLIES	415,739	811,733	813,558	194,405	838,602	838,602	838,602	25,044	3.08
523 RECREATION SUPPLIES	31,379	30,000	30,000	19,164	30,000	30,000	30,000	0	0.00
524 NON CAPITAL FF&E	134,872	272,180	295,137	208,150	221,240	221,240	221,240	(73,897)	(25.04)
525 NON CAPITAL HARDWARE/SOFTWARE	344,836	838,930	913,116	318,334	560,225	560,225	560,225	(352,891)	(38.65)
526 METER SUPPLIES	0	0	0	0	25,000	25,000	25,000	25,000	0.00
529 OPERATING SUPPLIES OTHER	205	2,700	2,700	119	2,500	2,500	2,500	(200)	(7.41)
541 BOOKS & PUBLICATIONS	3,381	6,780	6,780	1,978	7,450	7,450	7,450	670	9.88
542 TRAINING & EDUCATION	51,606	247,442	206,442	15,767	215,685	215,685	215,685	9,243	4.48
543 PROFESSIONAL DUES	46,623	60,098	60,098	26,465	70,839	70,839	70,839	10,741	17.87
544 REGISTRATION FEES	4,325	20,310	20,310	5,151	19,100	19,100	19,100	(1,210)	(5.96)
545 TUITION ASSISTANCE	11,397	33,000	32,000	5,424	39,000	39,000	39,000	7,000	21.88
622 BUILDINGS	1,204,407	0	1,126,694	939,953	0	0	0	(1,126,694)	(100.00)
633 INFRASTRUCTURE	55,145	0	54,175	33,347	0	0	0	(54,175)	(100.00)
641 VEHICLES	9,985	15,000	15,000	0	0	0	0	(15,000)	(100.00)
642 CAPITAL FF&E	167,461	97,657	451,048	163,858	113,260	113,260	113,260	(337,788)	(74.89)
TOTAL APPROPRIATIONS	62,099,515	77,260,963	79,415,566	35,394,951	81,131,712	81,131,712	81,131,712	1,716,146	2.16
NET OF REVENUES/APPROPRIATIONS - FUND 20.001	4,290,177	0	0	(965,316)	0	0	0	0	0.00

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER	DESCRIPTION	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
Fund: 20.001 GENERAL FUND								
ESTIMATED REVENUES								
338.001	MGMT FEES FROM D1	94,877	94,877	94,877	97,723	100,655	103,675	106,785
338.002	MGMT FEES FROM D2	91,298	91,298	91,298	94,037	96,858	99,764	102,757
338.003	MGMT FEES FROM D3	104,619	104,619	104,619	107,758	110,991	114,321	117,751
338.004	MGMT FEES FROM D4	246,851	246,851	246,851	254,257	261,885	269,742	277,834
338.005	MGMT FEES FROM D5	313,162	313,162	313,162	322,557	332,234	342,201	352,467
338.006	MGMT FEES FROM D6	337,396	337,396	337,396	347,518	357,944	368,682	379,742
338.007	MGMT FEES FROM D7	229,209	229,209	229,209	236,085	243,168	250,463	257,977
338.008	MGMT FEES FROM D8	250,512	250,512	250,512	258,027	265,768	273,741	281,953
338.009	MGMT FEES FROM D9	281,393	281,393	281,393	289,835	298,530	307,486	316,711
338.010	MGMT FEES FROM D10	313,529	313,529	313,529	322,935	332,623	342,602	352,880
338.011	MGMT FEES FROM LSL	187,824	187,824	187,824	193,459	199,263	205,241	211,398
338.016	MGMT FEES FROM RA	15,118	15,118	15,118	15,572	16,039	16,520	17,016
338.017	MGMT FEES FROM VOSS	144,293	144,293	144,293	148,622	153,081	157,673	162,403
338.018	MGMT FEES FROM BROWNWOOD	82,036	82,036	82,036	84,497	87,032	89,643	92,332
338.019	MGMT FEES FROM LSSA	518,488	518,488	518,488	534,043	550,064	566,566	583,563
338.020	MGMT FEES FROM VCSA	441,132	441,132	441,132	454,366	467,997	482,037	496,498
338.021	MGMT FEES FROM NSU	771,024	771,024	771,024	794,155	817,980	842,519	867,795
338.023	MGMT FEES FROM ROAD MAINT	4,202	4,202	4,202	4,328	4,458	4,592	4,730
338.024	MGMT FEES FROM SAFETY	1,775,024	1,775,024	1,775,024	1,828,275	1,883,123	1,939,617	1,997,806
338.041	MGMT FEES FROM SL FITNESS	853,970	853,970	853,970	879,589	905,977	933,156	961,151
338.043	ADM FEES FROM RAD	1,160,468	1,160,468	1,160,468	1,195,282	1,231,140	1,268,074	1,306,116
338.044	CW FEES FROM RAD	3,638,614	3,638,614	3,638,614	3,747,772	3,860,205	3,976,011	4,095,291
338.045	PROP MGMT FROM RAD	1,450,585	1,450,585	1,450,585	1,494,103	1,538,926	1,585,094	1,632,647
338.046	REC FEES FROM RAD	6,039,025	6,039,025	6,039,025	6,220,196	6,406,802	6,599,006	6,796,976
338.047	ADM FEES FROM SLAD	2,487,093	2,487,093	2,487,093	2,561,706	2,638,557	2,717,714	2,799,245
338.048	CW FEES FROM SLAD	8,356,409	8,356,409	8,356,409	8,607,101	8,865,314	9,131,273	9,405,211
338.049	PROP MGMT FROM SLAD	3,108,866	3,108,866	3,108,866	3,202,132	3,298,196	3,397,142	3,499,056
338.050	RECREATION FEES FROM SLAD	18,080,560	18,080,560	18,080,560	18,622,977	19,181,666	19,757,116	20,349,829
338.051	MGMT FEES FROM SSF	662,862	662,862	662,862	682,748	703,230	724,327	746,057
338.053	MGMT FEES FROM D11	103,760	103,760	103,760	106,873	110,079	113,381	116,782
338.055	MGMT FEES-D12	320,926	320,926	320,926	330,554	340,471	350,685	361,206
338.103	MGMT FEES FROM TEA	84,406	84,406	84,406	86,938	89,546	92,232	94,999
338.106	MGMT FEES FROM D13	311,998	311,998	311,998	321,358	330,999	340,929	351,157
338.108	MGMT FEES FROM CSU	544,226	544,226	544,226	560,553	577,370	594,691	612,532
338.114	CUSTOMER SVC FROM RAD	449,442	449,442	449,442	462,925	476,813	491,117	505,851
338.115	CUSTOMER SVC FROM SLAD	1,032,051	1,032,051	1,032,051	1,063,013	1,094,903	1,127,750	1,161,583
338.116	MGMT FEES FROM SSU	553,187	553,187	553,187	569,783	586,876	604,482	622,616
338.117	MGMT FEES FROM D14	239,823	239,823	239,823	247,018	254,428	262,061	269,923
338.118	MGMT FEES FROM MIDDLETON	229,050	229,050	229,050	235,922	243,000	250,290	257,799
338.124	MGMT FEES FROM COLEMAN	747	747	747	769	792	816	840
338.125	MGMT FEES FROM D15	319,825	319,825	319,825	339,605	349,793	360,287	371,096
341.301	ADMIN FEES FROM DEVELOPER	447,779	447,779	447,779	461,212	475,048	489,299	503,978
341.302	REC FEES FROM DEV	2,239,295	2,239,295	2,239,295	2,306,474	2,375,668	2,446,938	2,520,346
341.304	GOLF MGMT FEES FROM DEVELOPER	14,822,908	14,822,908	14,822,908	15,267,595	15,725,623	16,197,392	16,683,314
341.313	ADM FEE FR TRI-COUNTY SNTN	96,794	96,794	96,794	99,698	102,689	105,770	108,943
341.317	CW FROM DEVELOPER	1,470,597	1,470,597	1,470,597	1,514,715	1,560,156	1,606,961	1,655,170
341.321	ADM FEE GPU	197,158	197,158	197,158	203,073	209,165	215,440	221,903
341.322	ADM FEE MU	31,863	31,863	31,863	32,819	33,804	34,818	35,863
341.999	MISCELLANEOUS REVENUE	12,000	12,000	12,000	12,000	12,000	12,000	12,000
361.101	INT INCOME - CFB	70,000	70,000	70,000	70,000	70,000	70,000	70,000
361.102	INT INCOME - CASH EQUIV	500,000	500,000	500,000	500,000	500,000	500,000	500,000

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
Fund: 20.001 GENERAL FUND							
ESTIMATED REVENUES							
361.407 LTP REALIZED GAIN/LOSS	200,000	200,000	200,000	200,000	200,000	200,000	200,000
361.409 FLFIT-REALIZED GAIN/LOSS	100,000	100,000	100,000	100,000	100,000	100,000	100,000
669.901 (ADD)/USE-WORKING CAPITAL	4,713,438	4,713,438	4,713,438	4,127,086	4,234,150	4,156,107	3,793,356
TOTAL ESTIMATED REVENUES	81,131,712	81,131,712	81,131,712	82,821,638	85,263,079	87,589,444	89,703,234
APPROPRIATIONS							
121 REGULAR SALARY & WAGES	49,177,396	49,177,396	49,177,396	50,937,599	52,592,642	54,172,114	55,798,972
141 OVERTIME	1,591,162	1,591,162	1,591,162	1,595,662	1,597,162	1,597,162	1,597,162
211 SOCIAL SECURITY TAXES	1,811,662	1,811,662	1,811,662	1,871,891	1,930,229	1,988,178	2,047,825
212 MEDICARE TAXES	799,506	799,506	799,506	827,934	855,031	880,276	907,103
221 RETIREMENT CONTR-EMPLOYER	1,924,825	1,924,825	1,924,825	1,988,499	2,050,891	2,112,413	2,175,783
222 RETIREMENT CONTR-EMPLOYER MATCH	762,525	762,525	762,525	787,790	812,454	836,681	861,630
231 HEALTH & LIFE INSURANCE	7,398,152	7,398,152	7,398,152	7,644,799	7,873,907	8,110,124	8,353,426
232 HSA - EMPLOYER PORTION	169,000	169,000	169,000	175,400	181,800	188,200	194,600
241 WORKER'S COMPENSATION	719,510	719,510	719,510	751,322	790,468	817,183	844,704
251 UNEMPLOYMENT COMPENSATION	6,089	6,089	6,089	6,272	6,460	6,654	6,854
312 ENGINEERING SERVICES	4,114	4,114	4,114	4,114	4,114	4,114	4,114
313 LEGAL SERVICES	110,000	110,000	110,000	110,000	110,000	110,000	110,000
319 OTHER PROFESSIONAL SVCS	110,945	110,945	110,945	100,882	103,154	106,347	109,665
341 JANITORIAL SVCS	244,939	244,939	244,939	244,939	244,939	257,186	257,186
342 HEALTH SERVICES	150,000	150,000	150,000	150,300	150,610	151,000	152,000
343 SYSTEMS MGMT SUPPORT	5,014,079	5,014,079	5,014,079	4,197,779	4,198,648	4,199,543	4,200,465
344 PAYROLL SERVICES	600,000	600,000	600,000	615,500	634,000	654,000	675,000
349 MISC CONTRACTUAL SVCS	149,201	149,201	149,201	140,074	145,817	151,843	160,654
401 TRAVEL & PER DIEM	132,041	132,041	132,041	152,058	156,990	158,970	144,842
411 TELEPHONE	343,212	343,212	343,212	343,212	343,212	343,212	343,212
412 POSTAGE	344,162	344,162	344,162	353,716	363,557	373,693	384,132
413 CABLE	6,925	6,925	6,925	7,024	7,125	7,229	7,335
431 ELECTRICITY	70,500	70,500	70,500	72,785	75,147	77,589	80,114
432 NATURAL GAS	700	700	700	810	832	854	876
433 WATER & SEWER	5,800	5,800	5,800	5,990	6,187	6,390	6,600
436 SOLID WASTE	25,463	25,463	25,463	25,793	26,133	26,484	27,045
437 CHILLED WATER	61,800	61,800	61,800	63,654	65,564	67,531	69,556
441 OFFICE LEASES	1,800,000	1,800,000	1,800,000	1,854,000	1,909,620	1,966,909	2,025,916
442 EQUIPMENT RENTAL	183,505	183,505	183,505	178,847	179,710	180,595	181,502
443 VEHICLE RENTAL	1,933,502	1,933,502	1,933,502	1,933,502	1,933,502	1,933,502	1,933,502
444 STORAGE UNIT RENTAL	3,500	3,500	3,500	3,500	3,500	3,500	3,500
445 GROUND LEASE	40,000	40,000	40,000	40,000	40,000	40,000	40,000
451 CASUALTY & LIABILITY INSUR	6,165	6,165	6,165	6,266	6,373	6,485	6,602
461 EQUIPMENT MAINTENANCE	32,200	32,200	32,200	34,650	36,055	37,516	39,236
462 BUILDING/STRUCTURE MAINT	142,277	142,277	142,277	141,558	144,470	147,468	150,660
465 VEHICLE REPAIR & MAINT	200,814	200,814	200,814	215,752	231,981	247,522	266,377
469 OTHER MAINTENANCE	55,200	55,200	55,200	56,406	57,596	58,826	60,098
471 PRINTING & BINDING	1,257,850	1,257,850	1,257,850	1,332,183	1,411,896	1,496,837	1,587,379
472 ID/GATE CARDS	380,675	380,675	380,675	392,098	403,865	415,986	428,470
482 VOLUNTEER RECOGNITION	160,000	160,000	160,000	164,000	168,100	172,303	176,610
483 COMMUNITY RELATIONS	21,070	21,070	21,070	21,703	22,356	23,029	23,722
486 LIFESTYLE EVENTS-GLOBAL	347,910	347,910	347,910	367,930	392,810	415,155	438,950
491 BANK CHARGES	350,180	350,180	350,180	360,680	371,495	382,635	394,109
493 PERMITS & LICENSES	1,800	1,800	1,800	2,313	2,326	2,340	2,604
497 LEGAL ADVERTISING	800	800	800	800	800	800	800

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
Fund: 20.001 GENERAL FUND							
APPROPRIATIONS							
499 MISC CURRENT CHARGES	550	550	550	557	564	571	578
511 OFFICE SUPPLIES	92,075	92,075	92,075	96,391	98,769	100,721	102,739
521 GASOLINE/DIESEL	245,030	245,030	245,030	345,864	345,864	345,864	345,864
522 OPERATING SUPPLIES	838,602	838,602	838,602	1,035,627	1,062,352	1,088,802	938,765
523 RECREATION SUPPLIES	30,000	30,000	30,000	31,000	32,000	33,000	34,000
524 NON CAPITAL FF&E	221,240	221,240	221,240	192,920	225,988	247,250	208,709
525 NON CAPITAL HARDWARE/SOFTWARE	560,225	560,225	560,225	413,950	413,950	413,950	413,950
526 METER SUPPLIES	25,000	25,000	25,000	5,000	25,000	5,000	5,000
529 OPERATING SUPPLIES OTHER	2,500	2,500	2,500	2,625	2,756	2,894	3,039
541 BOOKS & PUBLICATIONS	7,450	7,450	7,450	7,482	7,515	7,549	7,583
542 TRAINING & EDUCATION	215,685	215,685	215,685	234,404	240,766	241,373	233,641
543 PROFESSIONAL DUES	70,839	70,839	70,839	115,269	117,301	119,202	84,310
544 REGISTRATION FEES	19,100	19,100	19,100	19,563	19,726	19,890	20,164
545 TUITION ASSISTANCE	39,000	39,000	39,000	39,000	27,000	27,000	24,000
642 CAPITAL FF&E	113,260	113,260	113,260	0	0	0	0
TOTAL APPROPRIATIONS	81,131,712	81,131,712	81,131,712	82,821,638	85,263,079	87,589,444	89,703,234
NET OF REVENUES/APPROPRIATIONS - FUND 20.001	0	0	0	0	0	0	0

FY 2025-26
GENERAL FUND
CAPITAL OUTLAY

GENERAL FUND CAPITAL OUTLAY						
Account	**Location**	**Description**	**Requested**	**Recommended**	**Proposed**	**Funding Source**
20.001-20.21.000-572.642	Recreation	LED Trailer Screen – Outdoor Movie System	$ 113,260	$ 113,260	$ 113,260	Working Capital
	RecreationTotal		**$ 113,260**	**$ 113,260**	**$ 113,260**	
Total General Fund Capital Outlay			**$ 113,260**	**$ 113,260**	**$ 113,260**	

GENERAL FUND - WORKING CAPITAL AND RESERVE BALANCES

Working Capital	2024-25 Amended Budget	2024-25 Projected	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	26,336,984	26,336,984	25,033,751	20,320,313	16,193,227	11,959,077	7,802,970
Deposits	72,941,063	68,859,270	76,418,274	78,694,552	81,028,929	83,433,337	85,909,878
Expenditures	77,768,649	68,515,586	81,018,452	82,821,638	85,263,079	87,589,444	89,703,234
Capital Expenditures	1,646,917	1,646,917	113,260	0	0	0	0
Ending Balance	19,862,481	25,033,751	20,320,313	16,193,227	11,959,077	7,802,970	4,009,614

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 20.124 SRF FIRE SAFETY									
ESTIMATED REVENUES									
325.212 FIRE ASSESS - LAKE RESIDENTIAL	2,294,596	2,385,897	2,385,897	1,619,023	2,406,225	2,406,225	2,406,225	20,328	0.85
329.100 INSPECTION FEE	92,809	0	0	62,954	95,000	95,000	95,000	95,000	0.00
331.201 CERT HOMELAND SECURITY 2010-SS	285,080	0	0	0	0	0	0	0	0.00
334.203 GRANT	60,000	0	0	0	0	0	0	0	0.00
335.211 FIREFIGHTER SUPPLEMENTAL COMP	66,489	40,000	40,000	14,055	55,000	55,000	55,000	15,000	37.50
338.033 SAFETY FEES FROM RAD (CURRENT)	1,090,245	1,091,661	1,091,661	545,382	1,092,738	1,092,738	1,092,738	1,077	0.10
338.034 SAFETY FEES FROM SLAD (CURRENT	1,827,771	1,827,775	1,827,775	1,008,211	2,546,508	2,546,508	2,546,508	718,733	39.32
338.035 SAFETY FEES FROM SLAD (FUTURE)	711,780	750,214	750,214	264,325	0	0	0	(750,214)	(100.00)
338.036 SUMTER CO FIRE ASSESS REV SHAR	0	16,586,609	16,586,609	8,368,083	16,477,832	16,477,832	16,477,832	(108,777)	(0.66)
338.039 SUMTER CO MEDICAL ASSESS REV S	0	11,943,934	11,943,934	5,971,967	13,034,682	13,034,682	13,034,682	1,090,748	9.13
338.100 SAFETY FEES FROM RAD (FUTURE)	126	0	0	94	1,078	1,078	1,078	1,078	0.00
338.105 SUMTER CO FIRE SERVICES	19,961,949	0	0	161,859	0	0	0	0	0.00
338.126 FUTURES	144,277	0	0	120,588	402,941	402,941	402,941	402,941	0.00
339.201 FIRE PROTECT-FRUITLAND PARK	411,957	423,762	423,762	211,820	434,356	434,356	434,356	10,594	2.50
341.908 ELECTRIC REIMBURSEMENT	4,651	0	0	4,155	0	0	0	0	0.00
341.917 INSURANCE REIMBURSEMENT	36,920	0	0	0	0	0	0	0	0.00
341.999 MISCELLANEOUS REVENUE	137,893	90,000	90,000	26,889	90,000	90,000	90,000	0	0.00
342.401 CPR CLASS FEES	8,495	7,500	7,500	2,470	7,500	7,500	7,500	0	0.00
342.602 VPSD TRANSPORT REVENUE	8,906,398	9,125,000	9,125,000	4,875,656	11,225,000	11,225,000	11,225,000	2,100,000	23.01
342.905 TUITION REIMBURSEMENT	0	0	0	28,714	0	0	0	0	0.00
361.101 INT INCOME - CFB	151,161	140,000	140,000	74,626	140,000	140,000	140,000	0	0.00
361.102 INT INCOME - CASH EQUIV	691,567	500,000	500,000	260,889	500,000	500,000	500,000	0	0.00
361.306 FLGIT-UNREALIZED GAIN/LOSS	73,262	0	0	26,368	0	0	0	0	0.00
361.307 LTP UNREALIZED GAIN/LOSS	361,767	0	0	(116,570)	0	0	0	0	0.00
361.309 FLFIT-UNREALIZED GAIN/LOSS	12,216	0	0	(610)	0	0	0	0	0.00
361.407 LTP REALIZED GAIN/LOSS	220,951	90,000	90,000	77,194	90,000	90,000	90,000	0	0.00
361.409 FLFIT-REALIZED GAIN/LOSS	58,087	45,000	45,000	32,650	45,000	45,000	45,000	0	0.00
366.005 DONATION - EE APPRECIATION	12,624	0	0	4,309	0	0	0	0	0.00
SETTLEMENT - CONTRACTS	765,613	0	0	0	0	0	0	0	0.00
384.003 DEBT PROCEEDS	0	0	0	12,774,364	0	0	0	0	0.00
669.901 (ADD)/USE-WORKING CAPITAL	0	(1,146,145)	3,415,874	0	289,082	289,082	289,082	(3,126,792)	(91.54)
669.903 (ADD)/USE-GENERAL R&R	0	0	0	0	5,111,000	5,111,000	5,111,000	5,111,000	0.00
UF REIMBURSEMENT	0	0	0	0	564,334	564,334	564,334	564,334	0.00
TOTAL ESTIMATED REVENUES	38,388,684	43,901,207	48,463,226	36,419,465	54,608,276	54,608,276	54,608,276	6,145,050	12.68
APPROPRIATIONS									
121 REGULAR SALARY & WAGES	12,253,696	15,009,676	15,009,676	6,755,273	15,582,081	15,582,081	15,582,081	572,405	3.81
141 OVERTIME	2,572,554	2,879,863	2,879,863	2,765,984	5,782,536	5,782,536	5,782,536	2,902,673	100.79
211 SOCIAL SECURITY TAXES	892,112	1,107,477	1,107,477	565,602	1,321,599	1,321,599	1,321,599	214,122	19.33
212 MEDICARE TAXES	205,284	259,539	259,539	132,449	309,523	309,523	309,523	49,984	19.26
221 RETIREMENT CONTR-EMPLOYER	2,871,210	3,215,013	3,215,013	1,751,146	4,263,193	4,263,193	4,263,193	1,048,180	32.60
222 RETIREMENT CONTR-EMPLOYER MATCH	337,538	535,938	535,938	227,487	639,467	639,467	639,467	103,529	19.32
231 HEALTH & LIFE INSURANCE	2,987,269	4,335,837	4,329,737	1,774,052	5,030,559	5,030,559	5,030,559	700,822	16.19
235 FF CANCER BENEFIT	29,283	30,000	30,000	71,368	53,800	53,800	53,800	23,800	79.33
241 WORKER'S COMPENSATION	327,820	714,109	709,109	506,778	759,101	759,101	759,101	49,992	7.05
311 MANAGEMENT FEES	1,184,740	1,864,048	1,864,048	932,032	1,775,024	1,775,024	1,775,024	(89,024)	(4.78)
312 ENGINEERING SERVICES	3,490	13,440	13,440	0	12,000	12,000	12,000	(1,440)	(10.71)
313 LEGAL SERVICES	92,929	20,000	50,000	44,023	95,000	95,000	95,000	45,000	90.00
314 TAX COLLECTOR FEES	24,771	32,520	32,520	24,243	32,520	32,520	32,520	0	0.00
319 OTHER PROFESSIONAL SVCS	615,109	627,062	641,462	242,105	701,502	701,502	701,502	60,040	9.36
322 AUDITING SERVICES	11,770	12,947	12,947	2,730	12,000	12,000	12,000	(947)	(7.31)

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 20.124 SRF FIRE SAFETY									
APPROPRIATIONS									
341 JANITORIAL SVCS	9,440	27,300	27,300	4,844	14,679	14,679	14,679	(12,621)	(46.23)
342 HEALTH SERVICES	150,319	215,850	215,850	20,855	267,000	267,000	267,000	51,150	23.70
343 SYSTEMS MGMT SUPPORT	134,524	191	3,541	75	0	0	0	(3,541)	(100.00)
344 PAYROLL SERVICES	35,177	76,762	76,762	22,445	79,067	79,067	79,067	2,305	3.00
349 MISC CONTRACTUAL SVCS	448,478	547,919	547,919	135,582	573,366	573,366	573,366	25,447	4.64
401 TRAVEL & PER DIEM	8,155	45,940	45,940	3,998	61,110	61,110	61,110	15,170	33.02
411 TELEPHONE	(3,911)	2,000	2,000	2,076	2,000	2,000	2,000	0	0.00
412 POSTAGE	1,285	2,340	2,340	181	2,415	2,415	2,415	75	3.21
413 CABLE	5,202	5,805	5,805	2,315	6,000	6,000	6,000	195	3.36
431 ELECTRICITY	123,447	221,545	221,245	52,807	224,000	224,000	224,000	2,755	1.25
432 NATURAL GAS	9,761	19,900	19,900	10,968	23,441	23,441	23,441	3,541	17.79
433 WATER & SEWER	31,822	41,750	42,650	14,961	47,056	47,056	47,056	4,406	10.33
434 IRRIGATION WATER	15,419	29,400	29,700	8,893	21,762	21,762	21,762	(7,938)	(26.73)
436 SOLID WASTE	12,230	23,790	23,790	6,309	22,123	22,123	22,123	(1,667)	(7.01)
441 OFFICE LEASES	606,812	1,163,359	1,098,774	179,472	101,448	101,448	101,448	(997,326)	(90.77)
442 EQUIPMENT RENTAL	6,353	155,168	188,168	11,120	5,200	5,200	5,200	(182,968)	(97.24)
443 VEHICLE RENTAL	66,477	878,765	578,547	0	1,823,260	1,823,260	1,823,260	1,244,713	215.14
451 CASUALTY & LIABILITY INSUR	263,697	413,691	413,691	206,498	447,293	447,293	447,293	33,602	8.12
461 EQUIPMENT MAINTENANCE	95,928	402,065	396,565	225,890	560,695	560,695	560,695	164,130	41.39
462 BUILDING/STRUCTURE MAINT	378,640	514,541	527,741	111,115	276,234	276,234	276,234	(251,507)	(47.66)
463 LANDSCAPE MAINT-RECURRING	65,141	102,391	102,391	31,776	91,158	91,158	91,158	(11,233)	(10.97)
464 LANDSCAPE MAINT-NON RECURRING	9,372	40,800	40,800	3,900	19,700	19,700	19,700	(21,100)	(51.72)
465 VEHICLE REPAIR & MAINT	22,850	22,200	22,790	0	10,000	10,000	10,000	(12,790)	(56.12)
468 IRRIGATION REPAIR	2,454	4,823	4,823	346	5,440	5,440	5,440	617	12.79
469 OTHER MAINTENANCE	6,850	15,716	15,716	0	20,830	20,830	20,830	5,114	32.54
491 BANK CHARGES	32,313	57,412	57,412	12,705	40,335	40,335	40,335	(17,077)	(29.74)
493 PERMITS & LICENSES	16,856	40,515	39,115	1,049	42,835	42,835	42,835	3,720	9.51
511 OFFICE SUPPLIES	16,263	21,850	21,850	6,472	21,500	21,500	21,500	(350)	(1.60)
521 GASOLINE/DIESEL	285,092	511,606	483,016	136,580	293,500	293,500	293,500	(189,516)	(39.24)
522 OPERATING SUPPLIES	1,252,630	1,619,075	1,558,239	399,442	1,466,906	1,466,906	1,466,906	(91,333)	(5.86)
524 NON CAPITAL FF&E	581,894	615,139	788,675	129,211	973,060	973,060	973,060	184,385	23.38
525 NON CAPITAL HARDWARE/SOFTWARE	28,146	0	0	0	0	0	0	0	0.00
529 OPERATING SUPPLIES OTHER	64,508	76,250	76,250	16,193	116,100	116,100	116,100	39,850	52.26
541 BOOKS & PUBLICATIONS	9,735	18,890	18,890	1,213	18,525	18,525	18,525	(365)	(1.93)
542 TRAINING & EDUCATION	214,898	143,610	143,610	37,742	169,045	169,045	169,045	25,435	17.71
543 PROFESSIONAL DUES	2,687	8,375	8,375	619	14,925	14,925	14,925	6,550	78.21
545 TUITION ASSISTANCE	61,238	210,245	176,895	8,468	197,000	197,000	197,000	20,105	11.37
622 BUILDINGS	2,163,402	172,500	2,369,643	14,031,862	400,000	400,000	400,000	(1,969,643)	(83.12)
623 LEASEHOLD IMPROVEMENTS	1,242,176	280,000	1,520,718	971,158	3,500,000	3,500,000	3,500,000	1,979,282	130.15
633 INFRASTRUCTURE	211,555	120,960	513,448	203,716	0	0	0	(513,448)	(100.00)
641 VEHICLES	2,675,999	350,000	350,000	0	35,000	35,000	0	(350,000)	(100.00)
642 CAPITAL FF&E	1,507,254	353,650	1,094,705	263,976	1,176,000	1,176,000	1,211,000	116,295	10.62
713 LEASES	0	0	0	0	142,922	142,922	142,922	142,922	0.00
714 NOTES	0	0	142,922	0	120,000	120,000	120,000	(22,922)	(16.04)
723 INTEREST EXP - LEASES	0	0	0	0	84,296	84,296	84,296	84,296	0.00
724 INTEREST EXP - NOTES	0	0	84,296	0	677,880	677,880	677,880	593,584	704.17
730 MISC BOND EXPENSES	0	0	0	60,303	0	0	0	0	0.00
911 TRANS TO GENERAL R&R	0	3,669,650	3,669,650	1,834,826	4,043,265	4,043,265	4,043,265	373,615	10.18
TOTAL APPROPRIATIONS	37,282,143	43,901,207	48,463,226	34,967,233	54,608,276	54,608,276	54,608,276	6,145,050	12.68
NET OF REVENUES/APPROPRIATIONS - FUND 20.124	1,106,541	0	0	1,452,232	0	0	0	0	0.00

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
Fund: 20.124 SRF FIRE SAFETY							
ESTIMATED REVENUES							
325.212 FIRE ASSESS - LAKE RESIDENTIAL	2,406,225	2,406,225	2,406,225	2,427,163	2,448,729	2,470,942	2,493,821
329.100 INSPECTION FEE	95,000	95,000	95,000	95,000	95,000	95,000	95,000
335.211 FIREFIGHTER SUPPLEMENTAL COMP	55,000	55,000	55,000	57,000	57,000	59,000	59,000
338.033 SAFETY FEES FROM RAD (CURRENT)	1,092,738	1,092,738	1,092,738	1,092,738	1,092,738	1,092,738	1,092,738
338.034 SAFETY FEES FROM SLAD (CURRENT	2,546,508	2,546,508	2,546,508	2,546,508	2,546,508	2,546,508	2,546,508
338.036 SUMTER CO FIRE ASSESS REV SHAR	16,477,832	16,477,832	16,477,832	16,896,055	17,314,278	17,732,501	18,150,724
338.039 SUMTER CO MEDICAL ASSESS REV S	13,034,682	13,034,682	13,034,682	14,037,350	15,139,632	16,247,740	17,358,294
338.100 SAFETY FEES FROM RAD (FUTURE)	1,078	1,078	1,078	1,078	1,078	1,078	1,078
338.126 FUTURES	402,941	402,941	402,941	549,821	696,701	843,581	990,461
339.201 FIRE PROTECT-FRUITLAND PARK	434,356	434,356	434,356	445,215	456,345	467,754	481,787
341.999 MISCELLANEOUS REVENUE	90,000	90,000	90,000	90,000	90,000	90,000	90,000
342.401 CPR CLASS FEES	7,500	7,500	7,500	7,500	7,500	7,500	7,500
342.602 VPSD TRANSPORT REVENUE	11,225,000	11,225,000	11,225,000	11,560,000	11,905,000	12,265,000	12,625,000
361.101 INT INCOME - CFB	140,000	140,000	140,000	140,000	140,000	140,000	140,000
361.102 INT INCOME - CASH EQUIV	500,000	500,000	500,000	500,000	500,000	500,000	500,000
361.407 LTP REALIZED GAIN/LOSS	90,000	90,000	90,000	90,000	90,000	90,000	90,000
361.409 FLFIT-REALIZED GAIN/LOSS	45,000	45,000	45,000	45,000	45,000	45,000	45,000
669.901 (ADD)/USE-WORKING CAPITAL	289,082	289,082	289,082	182,252	1,066,681	1,642,940	814,866
669.903 (ADD)/USE-GENERAL R&R	5,111,000	5,111,000	5,111,000	1,508,300	565,399	414,700	934,224
UF REIMBURSEMENT	564,334	564,334	564,334	582,039	596,590	611,505	626,792
TOTAL ESTIMATED REVENUES	54,608,276	54,608,276	54,608,276	52,853,019	54,854,179	57,363,487	59,142,793
APPROPRIATIONS							
121 REGULAR SALARY & WAGES	15,582,081	15,582,081	15,582,081	16,049,544	16,531,030	17,026,961	17,537,770
141 OVERTIME	5,782,536	5,782,536	5,782,536	5,956,013	6,134,693	6,318,734	6,508,296
211 SOCIAL SECURITY TAXES	1,321,599	1,321,599	1,321,599	1,361,246	1,402,084	1,444,147	1,487,471
212 MEDICARE TAXES	309,523	309,523	309,523	318,808	328,372	338,223	348,370
221 RETIREMENT CONTR-EMPLOYER	4,263,193	4,263,193	4,263,193	4,391,090	4,522,822	4,658,506	4,798,261
222 RETIREMENT CONTR-EMPLOYER MATCH	639,467	639,467	639,467	658,651	678,410	698,761	719,724
231 HEALTH & LIFE INSURANCE	5,030,559	5,030,559	5,030,559	5,181,476	5,336,920	5,497,027	5,661,937
235 FF CANCER BENEFIT	53,800	53,800	53,800	55,414	57,076	58,788	60,551
241 WORKER'S COMPENSATION	759,101	759,101	759,101	781,873	805,328	829,488	854,373
311 MANAGEMENT FEES	1,775,024	1,775,024	1,775,024	1,775,024	1,775,024	1,775,024	1,775,024
312 ENGINEERING SERVICES	12,000	12,000	12,000	13,000	14,000	15,000	16,000
313 LEGAL SERVICES	95,000	95,000	95,000	95,000	95,000	95,000	95,000
314 TAX COLLECTOR FEES	32,520	32,520	32,520	32,520	32,520	32,520	32,520
319 OTHER PROFESSIONAL SVCS	701,502	701,502	701,502	731,800	762,761	794,000	825,930
322 AUDITING SERVICES	12,000	12,000	12,000	12,000	12,000	12,000	12,000
341 JANITORIAL SVCS	14,679	14,679	14,679	15,854	15,854	16,646	16,646
342 HEALTH SERVICES	267,000	267,000	267,000	249,000	328,700	354,350	370,500
344 PAYROLL SERVICES	79,067	79,067	79,067	81,437	83,880	86,396	88,989
349 MISC CONTRACTUAL SVCS	573,366	573,366	573,366	576,636	591,972	613,090	624,040
401 TRAVEL & PER DIEM	61,110	61,110	61,110	63,825	65,737	67,711	69,743
411 TELEPHONE	2,000	2,000	2,000	2,000	2,000	2,000	2,000
412 POSTAGE	2,415	2,415	2,415	2,487	2,562	2,639	2,718
413 CABLE	6,000	6,000	6,000	6,180	6,365	6,556	6,753
431 ELECTRICITY	224,000	224,000	224,000	230,720	237,642	244,771	252,114
432 NATURAL GAS	23,441	23,441	23,441	24,144	24,869	25,615	26,383
433 WATER & SEWER	47,056	47,056	47,056	48,468	49,921	51,420	52,961
434 IRRIGATION WATER	21,762	21,762	21,762	22,415	23,087	23,780	24,493
436 SOLID WASTE	22,123	22,123	22,123	22,787	23,470	24,174	24,900

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
Fund: 20.124 SRF FIRE SAFETY							
APPROPRIATIONS							
441 OFFICE LEASES	101,448	101,448	101,448	105,021	108,729	232,576	116,568
442 EQUIPMENT RENTAL	5,200	5,200	5,200	5,356	5,517	5,682	5,853
443 VEHICLE RENTAL	1,823,260	1,823,260	1,823,260	2,703,069	3,632,103	4,456,658	4,465,411
451 CASUALTY & LIABILITY INSUR	447,293	447,293	447,293	498,037	512,498	571,298	590,631
461 EQUIPMENT MAINTENANCE	560,695	560,695	560,695	465,339	479,629	498,276	518,141
462 BUILDING/STRUCTURE MAINT	276,234	276,234	276,234	450,463	457,082	509,900	477,486
463 LANDSCAPE MAINT-RECURRING	91,158	91,158	91,158	120,423	129,459	129,855	121,529
464 LANDSCAPE MAINT-NON RECURRING	19,700	19,700	19,700	48,040	48,040	48,040	48,040
465 VEHICLE REPAIR & MAINT	10,000	10,000	10,000	24,476	25,699	26,984	0
468 IRRIGATION REPAIR	5,440	5,440	5,440	7,472	7,515	7,559	7,605
469 OTHER MAINTENANCE	20,830	20,830	20,830	39,848	39,848	39,848	41,345
491 BANK CHARGES	40,335	40,335	40,335	42,352	44,469	46,693	49,027
493 PERMITS & LICENSES	42,835	42,835	42,835	36,893	44,895	41,928	46,992
511 OFFICE SUPPLIES	21,500	21,500	21,500	21,845	22,200	22,566	22,943
521 GASOLINE/DIESEL	293,500	293,500	293,500	303,000	333,000	369,000	416,000
522 OPERATING SUPPLIES	1,466,906	1,466,906	1,466,906	1,319,514	1,309,864	1,456,668	1,587,452
524 NON CAPITAL FF&E	973,060	973,060	973,060	605,905	1,198,608	1,260,792	1,138,522
529 OPERATING SUPPLIES OTHER	116,100	116,100	116,100	118,272	120,510	122,813	125,187
541 BOOKS & PUBLICATIONS	18,525	18,525	18,525	18,239	18,982	20,105	20,710
542 TRAINING & EDUCATION	169,045	169,045	169,045	177,386	184,418	199,887	199,159
543 PROFESSIONAL DUES	14,925	14,925	14,925	15,374	15,833	16,309	16,798
545 TUITION ASSISTANCE	197,000	197,000	197,000	197,000	197,000	197,000	197,000
622 BUILDINGS	400,000	400,000	400,000	1,250,000	0	0	0
623 LEASEHOLD IMPROVEMENTS	3,500,000	3,500,000	3,500,000	0	0	0	0
641 VEHICLES	35,000	35,000	0	0	27,000	0	0
642 CAPITAL FF&E	1,176,000	1,176,000	1,211,000	258,300	538,399	414,700	934,224
713 LEASES	142,922	142,922	142,922	142,922	142,922	142,922	142,922
714 NOTES	120,000	120,000	120,000	175,000	185,000	195,000	205,000
723 INTEREST EXP - LEASES	84,296	84,296	84,296	84,296	84,296	84,296	84,296
724 INTEREST EXP - NOTES	677,880	677,880	677,880	669,620	659,540	648,900	637,700
911 TRANS TO GENERAL R&R	4,043,265	4,043,265	4,043,265	4,190,145	4,337,025	4,483,905	4,630,785
TOTAL APPROPRIATIONS	54,608,276	54,608,276	54,608,276	52,853,019	54,854,179	57,363,487	59,142,793
NET OF REVENUES/APPROPRIATIONS - FUND 20.124	0	0	0	0	0	0	0

FY 2025-26
SAFETY
CAPITAL PROJECTS

Account	Location	Description	Requested	Recmd	Proposed	Funding Source
20.124-90.95.044-522.622	Station #44	Roof	$ 400,000	$ 400,000	$ 400,000	General R&R
		Building Total - 522622	**$ 400,000**	**$ 400,000**	**$ 400,000**	
20.124-90.95.051-522.623	Station #51	Renovation	3,500,000	3,500,000	3,500,000	General R&R
		Leasehold Improvements Total - 522623	**$ 3,500,000**	**$ 3,500,000**	**$ 3,500,000**	
20.124-90.91.000-522.642	Administration	Forklift	35,000	35,000	35,000	General R&R
20.124-90.92.000-522.642	Fire Prevention	Brush Truck 48 (Skid Unit)	20,000	20,000	20,000	General R&R
20.124-90.94.600-522.642	Operations	Dept Drone	18,500	18,500	18,500	General R&R
20.124-90.95.000-522.642	Fire Stations	Holmatro - New Fire Apparatus	330,000	330,000	330,000	General R&R
20.124-90.95.049-522.642	Station #49	Capital FF&E - Station #49	400,000	400,000	400,000	General R&R
20.124-90.95.051-522.642	Station #51	Cascade System **(Rebudgeted)**	60,000	60,000	60,000	General R&R
20.124-90.98.000-526.642	Transport	EMS Supply Vending Machine	53,000	53,000	53,000	General R&R
20.124-90.98.000-526.642	Transport	Ambulance Medical Equipment	269,500	269,500	269,500	General R&R
20.124-90.98.000-526.642	Transport	Ventilators Grant (District Portion) - EMS	25,000	25,000	25,000	General R&R
		Capital FF&E Total - 522642	**$ 1,211,000**	**$ 1,211,000**	**$ 1,211,000**	
		Total Safety Capital Projects	**$ 5,111,000**	**$ 5,111,000**	**$ 5,111,000**	

SAFETY - WORKING CAPITAL AND RESERVE BALANCES

WORKING CAPITAL	2024-25 Amended Budget	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	18,665,516	14,727,082	14,438,000	14,255,748	13,189,067	11,546,127
Deposits	57,222,352	49,208,194	51,162,467	53,222,099	55,305,847	57,393,703
Expenditures	51,642,622	45,454,011	47,154,574	49,951,755	52,464,882	53,577,784
Capital Expenditures	5,848,514	0	0	0	0	0
Transfer to R&R	3,669,650	4,043,265	4,190,145	4,337,025	4,483,905	4,630,785
Ending Balance	14,727,082	14,438,000	14,255,748	13,189,067	11,546,127	10,731,261

RESERVES

RESERVES (General/Vehicle)	2024-25 Amended Budget	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	2,269,458	5,939,108	4,871,373	7,553,218	11,324,844	15,394,049
Deposits	3,669,650	4,043,265	4,190,145	4,337,025	4,483,905	4,630,785
Capital Expenditures	0	5,111,000	1,508,300	565,399	414,700	934,224
Ending Balance	5,939,108	4,871,373	7,553,218	11,324,844	15,394,049	19,090,610
Fund Balance	20,666,190	19,309,373	21,808,966	24,513,911	26,940,176	29,821,871

FY24-25 Operating Budget	$51,642,622
3 Months	$12,910,656
4 Months	$17,214,207

PUBLIC SAFETY FUND
FIVE YEAR CAPITAL IMPROVEMENT PLAN
2025/26 – 2029/30

PUBLIC SAFETY FUND
2025/26 – 2029/30

Location	2025-26	2026-27	2027-28	2028-29	2029-30
Admin	403,500	113,300	201,999	120,200	185,604
ST21-Logistics	-	-	-	-	-
ST40	-	-	-	-	-
ST41	-	-	-	-	-
ST42	-	-	-	-	-
ST43	-	-	-	-	-
ST44	400,000	1,000,000	-	-	-
ST45	-	250,000	-	-	-
ST46	-	-	-	-	-
ST47	-	-	-	-	-
ST48	-	-	-	-	-
ST49	400,000	-	-	-	-
ST51	3,560,000	-	-	-	-
Transport (90.98)	347,500	145,000	363,400	294,500	748,620
Leased Fire/BLS Vehicles	1,364,298	1,646,462	2,230,461	2,862,565	3,168,471
Leased Transport/ALS Vehicles	531,962	1,129,607	1,474,642	1,667,093	1,675,846
	7,007,260	4,284,369	4,270,502	4,944,358	5,778,541

FIRE DEPARTMENT APPARATUS - ENGINES	YEARS	CONDITION	LEASE/OWN	2025-26	2026-27	2027-28	2028-29	2029-30
ENGINE #40 - 2019 E-ONE	5	I	OWN					
ENGINE #41 - 2023 E-ONE	1	I	OWN					
ENGINE #44 - 2006 SUTPHEN	18	IV	OWN					
ENGINE #44 (NEW)	1	I	OWN					
ENGINE #46 - 2016 E-ONE	8	II	OWN					276,016
ENGINE #47 - 2019 E-ONE	5	I	OWN					
SQUAD #51 - 2012 SUTPHEN	12	IV	OWN	303,618	318,648	318,648	318,648	318,648
RESERVE ENGINE #40 - 2001 E-ONE	23	IV	OWN		241,514	253,470	253,470	253,470
RESERVE ENGINE 2003 E-ONE	21	IV	OWN					
RESERVE ENGINE #41 - 2008 SUTPHEN	16	IV	OWN			261,525	274,472	274,472
RESERVE ENGINE #44 - 2008 SUTPHEN	15	IV	OWN				276,016	289,680
ENGINE - NEW FIRE STATION #48	N/A							
ENGINE - NEW FIRE STATION #49	N/A			248,944	248,944	248,944	248,944	248,944
ENGINE - NEW STA 50? (OR REPLACEMENT E46)	N/A			237,201	248,944	248,944	248,944	248,944
ENGINE-TRAINING CENTER	N/A							
SUBTOTAL - ENGINES				789,763	1,058,050	1,331,531	1,620,494	1,910,174
FIRE APPARATUS - AERIAL APPARATUS	YEARS	CONDITION	LEASE/OWN	2025-26	2026-27	2027-28	2028-29	2029-30
LADDER #43 - 2011 SUTPHEN QUINT	13	IV	OWN	294,206	294,206	294,206	294,206	294,206
LADDER #45 - 2020 E-ONE	4	I	OWN					
TOWER #40 - 2017 E-ONE TOWER LADDER	7	III	OWN					
RESERVE LADDER #45 - 2011 SUTPHEN QUINT	13	IV	OWN	280,329	294,206	294,206	294,206	294,206
LADDER - FUTURE STATION 49						310,518	325,890	325,890
LADDER - FUTURE STATION 55							327,769	343,995
SUBTOTAL - AERIALS				574,535	588,412	898,930	1,242,071	1,258,297

EMS APPARATUS - AMBULANCES	YEARS	CONDITION	LEASE/OWN	2025-26	2026-27	2027-28	2028-29	2029-30
AMB # 1- MEDIC 243	2	I	OWN	63,368	63,368	63,368	63,368	63,368
AMB # 2- MEDIC 47	2	I	OWN			78,923	82,830	82,830
AMB # 3- MEDIC 46	2	I	OWN		75,151	78,893	78,893	78,893
AMB # 4- MEDIC RES 103	2	I	OWN	72,420	72,420	72,420	72,420	72,420
AMB # 5- MEDIC 43	2	I	OWN		75,151	78,893	78,893	78,893
AMB # 6- MEDIC 44	2	I	OWN		57,920	60,788	60,788	60,788
AMB # 7- MEDIC 40	2	I	OWN	71,592	75,136	75,136	75,136	75,136
AMB # 8- MEDIC 41	2	I	OWN		75,151	78,893	78,893	78,893
AMB # 9- MEDIC RES 104	2	I	OWN		75,151	78,893	78,893	78,893
AMB # 10- MEDIC 45	2	I	OWN		75,151	78,893	78,893	78,893
AMB # 11- MEDIC 240	2	I	OWN		75,151	78,893	78,893	78,893
AMB # 12- MEDIC RES 101	2	I	OWN			78,923	82,830	82,830
AMB # 13- MEDIC RES 102	2	I	OWN				82,805	86,904
AMB # 14- MEDIC 48	1	I	OWN			78,923	82,830	82,830
AMB # 15- MEDIC 241	1	I	OWN			78,923	82,830	82,830
AMB # 16- MEDIC 51	N/A	I	OWN					
AMB # 17- MEDIC 248	N/A			81,110	81,110	81,110	81,110	81,110
AMB # 18- MEDIC 251	N/A			81,110	81,110	81,110	81,110	81,110
AMB # 22- MEDIC 54	N/A				81,252	85,275	85,275	85,275
AMB # 19- MEDIC FOR FUTURE STA. 49	N/A			81,110	81,110	81,110	81,110	81,110
AMB # 20- MEDIC 52	N/A			81,252	85,275	85,275	85,275	85,275
AMB # 24- MEDIC FOR FUTURE STA. 55	N/A						94,018	98,672
SUBTOTAL - AMBULANCES				531,962	1,129,607	1,474,642	1,667,093	1,675,846
SUBTOTAL - ENGINES				789,763	1,058,050	1,331,531	1,620,494	1,910,174
SUBTOTAL - AERIALS				574,535	588,412	898,930	1,242,071	1,258,297
TOTAL - APPARATUS				1,896,260	2,776,069	3,705,103	4,529,658	4,844,317

VPSD 5-Year
Capital Improvement Plan

		Recommended Work	2025-26	2026-27	2027-28	2028-29	2029-30
VPSD Admin Building							
Building	Building						
	Roof						
	Flooring						
	Exterior Painting						
	Interior Painting						
	Doors						
	HVAC						
	Kitchen Appliances						
Infrastructure	Parking Lots - Seal & Stripe						
	Parking Lots - Mill and Overlay						
	Concrete repairs						
Vehicles	Fire Engines						
	Ambulances						
	Aerial Apparatus						
	Other Vehicles	Purchase FY25/26	35,000			-	
Equipment	Holmatro - Fire Apparatus	Purchase FY25/26	330,000	113,300	174,999	120,200	185,604
	Brush Truck - Skid Unit		20,000				
	Drone		18,500				
	UTV				27,000		
		Capital Expenditures	**403,500**	**113,300**	**201,999**	**120,200**	**185,604**
Station #21- (EMS Logistics)	**Griffin Road Lady Lake, FL.**						
Building	Building						
	Roof						
	Flooring						
	Exterior Painting						
	Interior Painting						
	Doors						
	HVAC						
	Kitchen Appliances						
Infrastructure	Parking Lots - Seal & Stripe						
	Parking Lots - Mill and Overlay						
	Concrete repairs						
Vehicles							
Equipment							
		Capital Expenditures	-	-	-	-	-

VPSD 5-Year
Capital Improvement Plan

		Recommended Work	2025-26	2026-27	2027-28	2028-29	2029-30
Station #40	**2455 Parr Dr. The Villages, FL. 32162**						
Building	Building						
	Roof						
	Flooring						
	Exterior Painting						
	Interior Painting						
	Doors						
	HVAC						
	Kitchen Appliances						
Infrastructure	Parking Lots - Seal & Stripe						
	Parking Lots - Mill and Overlay						
	Concrete repairs						
Vehicles	Fire Engines						
	Aerial Apparatus						
Equipment	Lifepak 15						
	Holmatro				-		
		Capital Expenditures	-	-	-	-	-
Station #41	**8013 E CR 466 The Villages, FL. 32162**						
Building	Building	Renovation - Start FY22/23, Will Complete FY23/24					
	Roof						
	Flooring						
	Exterior Painting						
	Interior Painting						
	Doors						
	HVAC						
	Kitchen Appliances						
Infrastructure	Parking Lots - Seal & Stripe						
	Parking Lots - Mill and Overlay						
	Concrete repairs						
Vehicles	Fire Engines						
	Aerial Apparatus						
Equipment	Lifepak 15						
	Station FF&E						
	Holmatro						
		Capital Expenditures	-	-	-	-	-

VPSD 5-Year
Capital Improvement Plan

		Recommended Work	2025-26	2026-27	2027-28	2028-29	2029-30
Station #42	**17202 SE 86th Belle Mead Circle, The Villages,FL 32162**						
Building	Building	Logistics Renovation FY24/25					
	Roof						
	Flooring						
	Exterior Painting						
	Interior Painting						
	Doors						
	HVAC						
	Kitchen Appliances						
Infrastructure	Parking Lots - Seal & Stripe						
	Parking Lots - Mill and Overlay						
	Concrete repairs						
Vehicles	Fire Truck						
	Aerial Apparatus						
Equipment	Holmatro						
	Lifepak 15						
	Other Equipment						
		Capital Expenditures	-	-	-	-	-
Station #43	**1419 Paradise Dr. Lady Lake, FL. 32159**						
Building	Building						
	Roof						
	Flooring						
	Exterior Painting						
	Interior Painting						
	Doors						
	HVAC						
	Kitchen Appliances						
Infrastructure	Parking Lots - Seal & Stripe						
	Parking Lots - Mill and Overlay						
	Concrete repairs						
Vehicles	Fire Truck Replacement						
	Aerial Apparatus						
Equipment	Holmatro	Purchase FY24/25					
	Lifepak 15						
	Other Equipment						
		Capital Expenditures	-	-	-	-	-

VPSD 5-Year
Capital Improvement Plan

		Recommended Work	2025-26	2026-27	2027-28	2028-29	2029-30
Station #44	**3035 Morse Blvd The Villages, FL. 32163**						
Building	Building						
	Roof	Replace FY25/26	400,000				
	Flooring						
	Exterior Painting						
	Interior Painting						
	Doors						
	HVAC	Replace FY26/27		1,000,000			
	Kitchen Appliances						
	Admin Space	Renovate FY24/25					
Infrastructure	Parking Lots - Seal & Stripe						
	Exterior Signage						
	Parking Lots - Mill and Overlay						
	Concrete repairs	Replace FY24/25					
Vehicles	Fire Engines						
	Aerial Apparatus						
Equipment	Holmatro						
	Lifepak 15						
	Other Equipment						
		Capital Expenditures	**400,000**	**1,000,000**	**-**	**-**	**-**
Station #45	**355 Buena Vista Blvd. The Villages, FL. 32163**						
Building	Building	Fire Station Renovation FY26/27	-	250,000			
	Roof						
	Flooring						
	Exterior Painting						
	Interior Painting						
	Doors						
	HVAC	Replace w/Renovation FY26/27			-		
	Kitchen Appliances						
Infrastructure	Parking Lots - Seal & Stripe						
	Parking Lots - Mill and Overlay						
	Concrete repairs						
Vehicles	Fire Engines						
	Aerial Apparatus						
Equipment	Holmatro	Purchase FY24/25	-				
	Lifepak 15						
	Other Equipment						
		Capital Expenditures	**-**	**250,000**	**-**	**-**	**-**

VPSD 5-Year
Capital Improvement Plan

		Recommended Work	2025-26	2026-27	2027-28	2028-29	2029-30
Station #46	**4385 Warm Springs Ave. Wildwood, FL. 34785**						
Building	Building						
	Roof						
	Flooring						
	Exterior Painting						
	Interior Painting						
	Doors						
	HVAC						
	Kitchen Appliances						
Infrastructure	land						
	Parking Lots - Seal & Stripe						
	Parking Lots - Mill and Overlay						
	Concrete repairs						
Vehicles	Fire Engines						
	Aerial Apparatus						
Equipment	Holmatro						
	Lifepak 15						
	Other Equipment						
		Capital Expenditures	-	-	-	-	-
Station #47	**4856 CR 468 Wildwood, FL. 34785**						
Building	Building						
	Roof						
	Flooring						
	Exterior Painting						
	Interior Painting						
	Doors						
	HVAC						
Infrastructure	Parking Lots - Seal & Stripe						
	Parking Lots - Mill and Overlay						
	Concrete repairs						
Vehicles	Fire Engines						
	Aerial Apparatus						
Equipment	Holmatro						
	Lifepak 15						
	Other Equipment						
		Capital Expenditures	-	-	-	-	-

VPSD 5-Year
Capital Improvement Plan

		Recommended Work	2025-26	2026-27	2027-28	2028-29	2029-30
Station #48	**7314 Marsh Bend Trail, The Villages, FL. 32163**						
Building	Building						
	Roof						
	Flooring						
	Exterior Painting						
	Interior Painting						
	Doors						
	HVAC						
	Kitchen Appliances						
Infrastructure	Parking Lots - Seal & Stripe						
	Parking Lots - Mill and Overlay						
	Concrete repairs						
Vehicles	Fire Engines						
	Aerial Apparatus						
Equipment	Holmatro						
	Lifepak 15						
	Other Equipment						
		Capital Expenditures	-	-	-	-	-
Station #49	**CR 470 West of Turnpike**						
Building	Building						
	Roof						
	Flooring						
	Exterior Painting						
	Interior Painting						
	Doors						
	HVAC						
	Kitchen Appliances						
Infrastructure	Parking Lots - Seal & Stripe						
	Parking Lots - Mill and Overlay						
	Concrete repairs						
Vehicles	Fire Engines						
	Aerial Apparatus						
Equipment	Holmatro						
	Lifepak 15						
	Other Equipment		400,000				
		Capital Expenditures	**400,000**	-	-	-	-

VPSD 5-Year
Capital Improvement Plan

		Recommended Work	2025-26	2026-27	2027-28	2028-29	2029-30
Station #51							
Building	Roof						
	Flooring						
	Exterior Painting						
	Interior Painting						
	Doors						
	HVAC						
	Kitchen Appliances						
Infrastructure	Parking Lots - Seal & Stripe						
	Building	Renovation Design FY24/25- Actual Renovation FY25/26	3,500,000				
	Parking Lots - Mill and Overlay						
	Concrete repairs						
Vehicles	Fire Engines						
	Aerial Apparatus						
	Other Vehicles						
Equipment	Holmatro						
	Lifepak 15						
	Cascade system	Purchase FY25/26	60,000				
		Capital Expenditures	**3,560,000**	**-**	**-**	**-**	**-**
							-
		Total Building	**400,000**	**1,250,000**	**-**	**-**	**-**
		Total Infrastructure	**3,500,000**	**-**	**-**	**-**	**-**
		Total Vehicles	**35,000**	**-**	**-**	**-**	**-**
		Total Equipment	**828,500**	**113,300**	**201,999**	**120,200**	**185,604**
		Overall Total	**4,763,500**	**1,363,300**	**201,999**	**120,200**	**185,604**

Transport (90.98)

Vehicles

	Recommended Work	2025-26	2026-27	2027-28	2028-29	2029-30
Ambulances						
Ambulances		269,500	120,000	269,500	269,500	634,050

Equipment

	Recommended Work	2025-26	2026-27	2027-28	2028-29	2029-30
Lucas, Stair Chair, Power Load & Stretcher, LP15, Elegard, Ventilator						
Other Equipment		78,000	25,000	93,900	25,000	114,570
	Capital Expenditures	**347,500**	**145,000**	**363,400**	**294,500**	**748,620**
	Total Vehicles	269,500	120,000	269,500	269,500	634,050
	Total Equipment	78,000	25,000	93,900	25,000	114,570
	Overall Total	347,500	145,000	363,400	294,500	748,620

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 20.422 LSSA									
ESTIMATED REVENUES									
324.212 IMPACT FEES-RESIDENTIAL SEWER	708	0	0	16,780	0	0	0	0	0.00
324.221 IMPACT FEES-COMMERCIAL WATER	1,947	0	0	14,316	0	0	0	0	0.00
324.223 IMPACT FEES-COMMERCIAL-IRRIGATION	0	0	0	13,800	0	0	0	0	0.00
341.911 LIEN FEES	80	0	0	0	0	0	0	0	0.00
341.999 MISCELLANEOUS REVENUE	1,206	1,000	1,000	(4)	1,000	1,000	1,000	0	0.00
343.601 WATER FEES - RESIDENTIAL	5,495,278	5,615,000	5,615,000	2,777,968	5,895,750	5,895,750	5,895,750	280,750	5.00
343.602 WATER FEES - COMMERCIAL	569,994	473,000	473,000	318,403	598,500	598,500	598,500	125,500	26.53
343.603 SEWER FEES - RESIDENTIAL	5,793,079	5,813,000	5,813,000	3,083,015	6,300,000	6,300,000	6,300,000	487,000	8.38
343.604 SEWER FEES - COMMERCIAL	759,957	645,000	645,000	418,637	735,000	735,000	735,000	90,000	13.95
343.609 RECONNECT FEES	24,117	14,000	14,000	10,810	24,000	24,000	24,000	10,000	71.43
343.610 FIRE PROTECTION WATER	44,841	40,000	40,000	24,505	40,000	40,000	40,000	0	0.00
343.611 METERED IRRIGATION WATER	823,165	642,600	642,600	368,135	735,000	735,000	735,000	92,400	14.38
343.613 RETURNED CHECK FEES ($25)	7,971	8,000	8,000	3,603	8,000	8,000	8,000	0	0.00
343.615 OTHER MISC WATER & SEWER	13,995	30,000	30,000	29,004	20,000	20,000	20,000	(10,000)	(33.33)
343.616 UTILITY LATE PENALTY FEE	16,206	20,000	20,000	12,222	20,000	20,000	20,000	0	0.00
361.101 INT INCOME - CFB	30,907	40,000	40,000	10,297	9,000	9,000	9,000	(31,000)	(77.50)
361.102 INT INCOME - CASH EQUIV	930,997	900,000	900,000	388,696	353,000	353,000	353,000	(547,000)	(60.78)
361.103 INT INCOME - USB	173,029	70,000	70,000	40,588	55,000	55,000	55,000	(15,000)	(21.43)
361.306 FLGIT-UNREALIZED GAIN/LOSS	272,352	0	0	90,392	0	0	0	0	0.00
361.307 LTP UNREALIZED GAIN/LOSS	523,568	0	0	(168,579)	0	0	0	0	0.00
361.309 FLFIT-UNREALIZED GAIN/LOSS	34,388	0	0	(2,699)	0	0	0	0	0.00
361.407 LTP REALIZED GAIN/LOSS	320,227	0	0	111,543	0	0	0	0	0.00
361.409 FLFIT-REALIZED GAIN/LOSS	163,799	0	0	89,581	0	0	0	0	0.00
365.001 SALES OF SURPLUS MATERIAL & SC	44,828	7,000	7,000	1,907	7,000	7,000	7,000	0	0.00
669.901 (ADD)/USE-WORKING CAPITAL	0	4,430,139	5,656,901	0	770,446	770,446	770,446	(4,886,455)	(86.38)
669.903 (ADD)/USE-GENERAL R&R	0	4,000,000	4,000,000	0	3,000,000	3,000,000	3,000,000	(1,000,000)	(25.00)
TOTAL ESTIMATED REVENUES	16,046,639	22,748,739	23,975,501	7,652,920	18,571,696	18,571,696	18,571,696	(5,403,805)	(22.54)
APPROPRIATIONS									
311 ADMINISTRATIVE SVCS	232,826	208,934	208,934	104,468	518,488	518,488	518,488	309,554	148.16
311 MANAGEMENT FEES	356,880	337,275	337,275	168,639	0	0	0	(337,275)	(100.00)
312 ENGINEERING SERVICES	647,298	998,600	826,100	334,133	1,033,000	1,033,000	1,033,000	206,900	25.05
313 LEGAL SERVICES	146,716	108,000	108,000	70,176	108,000	108,000	108,000	0	0.00
319 OTHER PROFESSIONAL SVCS	9,302	15,274	15,274	3,649	33,539	33,539	33,539	18,265	119.58
321 ACCOUNTING SERVICES	1,000	1,000	1,000	0	1,000	1,000	1,000	0	0.00
322 AUDITING SERVICES	4,310	4,919	4,919	1,414	4,919	4,919	4,919	0	0.00
323 TRUSTEE SERVICES	8,620	8,620	8,620	8,620	8,620	8,620	8,620	0	0.00
343 SYSTEMS MGMT SUPPORT	37,392	61,104	61,104	28,442	71,365	71,365	71,365	10,261	16.79
349 MISC CONTRACTUAL SVCS	2,323,748	2,515,000	2,591,723	1,273,450	3,036,000	3,036,000	3,036,000	444,277	17.14
411 TELEPHONE	0	1,560	1,560	0	0	0	0	(1,560)	(100.00)
414 INTERNET	5,664	7,200	7,200	3,185	0	0	0	(7,200)	(100.00)
431 ELECTRICITY	624,369	755,000	725,235	241,540	735,000	735,000	735,000	9,765	1.35
433 WATER & SEWER	230	500	500	4,698	500	500	500	0	0.00
442 EQUIPMENT RENTAL	9,236	7,500	7,500	3,390	9,000	9,000	9,000	1,500	20.00
451 CASUALTY & LIABILITY INSUR	73,261	82,228	82,228	39,295	146,405	146,405	146,405	64,177	78.05
462 BUILDING/STRUCTURE MAINT	603,632	738,939	903,324	273,854	891,874	891,874	891,874	(11,450)	(1.27)
463 LANDSCAPE MAINT-RECURRING	12,104	13,460	13,460	6,153	13,306	13,306	13,306	(154)	(1.14)
464 LANDSCAPE MAINT-NON RECURRING	0	2,500	2,500	1,050	2,500	2,500	2,500	0	0.00
471 PRINTING & BINDING	0	2,000	2,000	0	0	0	0	(2,000)	(100.00)
493 PERMITS & LICENSES	6,250	13,000	13,000	5,000	6,075	6,075	6,075	(6,925)	(53.27)
497 LEGAL ADVERTISING	42	500	500	44	250	250	250	(250)	(50.00)

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 20.422 LSSA									
APPROPRIATIONS									
499 MISC CURRENT CHARGES	1,530	800	800	0	0	0	0	(800)	(100.00)
525 NON CAPITAL HARDWARE/SOFTWARE	6,910	5,000	5,000	0	5,000	5,000	5,000	0	0.00
526 METER SUPPLIES	214,721	160,000	160,000	71,594	70,000	70,000	70,000	(90,000)	(56.25)
529 OPERATING SUPPLIES OTHER	239,886	265,000	265,000	117,544	304,750	304,750	304,750	39,750	15.00
543 PROFESSIONAL DUES	312	0	0	0	0	0	0	0	0.00
591 DEPRECIATION EXPENSE	1,375,007	0	0	0	0	0	0	0	0.00
622 BUILDINGS	92,697	0	282,060	255,990	0	0	0	(282,060)	(100.00)
633 INFRASTRUCTURE	1,844,516	9,735,386	10,578,745	2,495,288	5,345,836	5,345,836	5,345,836	(5,232,909)	(49.47)
641 VEHICLES	0	550,000	550,000	0	90,000	90,000	90,000	(460,000)	(83.64)
642 CAPITAL FF&E	0	0	62,500	0	0	0	0	(62,500)	(100.00)
710 PRINCIPAL	2,700,000	2,815,000	2,815,000	2,815,000	2,930,000	2,930,000	2,930,000	115,000	4.09
721 INTEREST EXP - SR DEBT	2,392,936	2,334,440	2,334,440	1,137,972	2,206,269	2,206,269	2,206,269	(128,171)	(5.49)
911 TRANS TO GENERAL R&R	1,000,000	1,000,000	1,000,000	500,002	1,000,000	1,000,000	1,000,000	0	0.00
TOTAL APPROPRIATIONS	14,971,395	22,748,739	23,975,501	9,964,590	18,571,696	18,571,696	18,571,696	(5,403,805)	(22.54)
NET OF REVENUES/APPROPRIATIONS - FUND 20.422	1,075,244	0	0	(2,311,670)	0	0	0	0	0.00

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
Fund: 20.422 LSSA							
ESTIMATED REVENUES							
341.999 MISCELLANEOUS REVENUE	1,000	1,000	1,000	1,000	1,000	1,000	1,000
343.601 WATER FEES - RESIDENTIAL	5,895,750	5,895,750	5,895,750	6,072,623	6,254,801	6,442,445	6,635,719
343.602 WATER FEES - COMMERCIAL	598,500	598,500	598,500	616,455	634,949	653,997	673,617
343.603 SEWER FEES - RESIDENTIAL	6,300,000	6,300,000	6,300,000	6,489,000	6,683,670	6,884,180	7,090,706
343.604 SEWER FEES - COMMERCIAL	735,000	735,000	735,000	757,050	779,762	803,154	827,249
343.609 RECONNECT FEES	24,000	24,000	24,000	24,000	24,000	24,000	24,000
343.610 FIRE PROTECTION WATER	40,000	40,000	40,000	40,000	40,000	40,000	40,000
343.611 METERED IRRIGATION WATER	735,000	735,000	735,000	757,050	779,762	803,154	827,249
343.613 RETURNED CHECK FEES ($25)	8,000	8,000	8,000	8,000	8,000	8,000	8,000
343.615 OTHER MISC WATER & SEWER	20,000	20,000	20,000	20,000	20,000	20,000	20,000
343.616 UTILITY LATE PENALTY FEE	20,000	20,000	20,000	20,000	20,000	20,000	20,000
361.101 INT INCOME - CFB	9,000	9,000	9,000	9,000	9,000	9,000	9,000
361.102 INT INCOME - CASH EQUIV	353,000	353,000	353,000	353,000	353,000	353,000	353,000
361.103 INT INCOME - USB	55,000	55,000	55,000	55,000	55,000	55,000	55,000
365.001 SALES OF SURPLUS MATERIAL & SC	7,000	7,000	7,000	7,000	7,000	7,000	7,000
669.901 (ADD)/USE-WORKING CAPITAL	770,446	770,446	770,446	1,963,634	(342,679)	(2,942,318)	(142,498)
669.903 (ADD)/USE-GENERAL R&R	3,000,000	3,000,000	3,000,000	0	2,500,000	2,075,000	2,500,000
TOTAL ESTIMATED REVENUES	18,571,696	18,571,696	18,571,696	17,192,812	17,827,265	15,256,612	18,949,042
APPROPRIATIONS							
311 ADMINISTRATIVE SVCS	518,488	518,488	518,488	518,488	518,488	518,488	518,488
312 ENGINEERING SERVICES	1,033,000	1,033,000	1,033,000	1,185,000	1,127,000	713,475	608,050
313 LEGAL SERVICES	108,000	108,000	108,000	108,000	108,000	108,000	108,000
319 OTHER PROFESSIONAL SVCS	33,539	33,539	33,539	18,644	18,753	18,865	18,981
321 ACCOUNTING SERVICES	1,000	1,000	1,000	1,000	1,000	1,000	1,000
322 AUDITING SERVICES	4,919	4,919	4,919	4,919	4,919	4,919	0
323 TRUSTEE SERVICES	8,620	8,620	8,620	8,620	8,620	8,620	0
343 SYSTEMS MGMT SUPPORT	71,365	71,365	71,365	15,383	15,844	16,320	16,810
349 MISC CONTRACTUAL SVCS	3,036,000	3,036,000	3,036,000	3,159,040	3,503,802	3,643,954	3,789,712
411 TELEPHONE	0	0	0	1,560	1,560	1,560	0
431 ELECTRICITY	735,000	735,000	735,000	771,750	810,338	850,854	893,397
433 WATER & SEWER	500	500	500	500	500	500	500
442 EQUIPMENT RENTAL	9,000	9,000	9,000	9,000	9,000	9,000	9,000
451 CASUALTY & LIABILITY INSUR	146,405	146,405	146,405	153,725	161,412	169,482	177,956
462 BUILDING/STRUCTURE MAINT	891,874	891,874	891,874	485,176	642,302	427,431	2,687,563
463 LANDSCAPE MAINT-RECURRING	13,306	13,306	13,306	13,306	14,291	14,291	14,291
464 LANDSCAPE MAINT-NON RECURRING	2,500	2,500	2,500	2,500	2,500	2,500	2,500
493 PERMITS & LICENSES	6,075	6,075	6,075	6,075	6,075	6,075	6,075
497 LEGAL ADVERTISING	250	250	250	250	250	250	250
525 NON CAPITAL HARDWARE/SOFTWARE	5,000	5,000	5,000	5,000	5,000	5,000	5,000
526 METER SUPPLIES	70,000	70,000	70,000	70,000	70,000	70,000	70,000
529 OPERATING SUPPLIES OTHER	304,750	304,750	304,750	350,463	403,032	463,487	533,010
633 INFRASTRUCTURE	5,345,836	5,345,836	5,345,836	4,170,824	4,265,447	2,075,000	3,365,000
641 VEHICLES	90,000	90,000	90,000	0	0	0	0
710 PRINCIPAL	2,930,000	2,930,000	2,930,000	3,070,000	3,215,000	3,370,000	3,530,000
721 INTEREST EXP - SR DEBT	2,206,269	2,206,269	2,206,269	2,063,589	1,914,132	1,757,541	1,593,459
911 TRANS TO GENERAL R&R	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL APPROPRIATIONS	18,571,696	18,571,696	18,571,696	17,192,812	17,827,265	15,256,612	18,949,042
NET OF REVENUES/APPROPRIATIONS - FUND 20.422	0	0	0	0	0	0	0

FY2025-26 CAPITAL LIST
LITTLE SUMTER SERVICE AREA FUND
CAPITAL PROJECTS

Account	CP Codes	Facility/Location	Description	Requested	Recommended	Proposed	Funding Source
		LSSA Wastewater Plant					
20.422-10.00.000-536.633		Headworks	Headworks Screen Replacement & Controls	150,000	150,000	150,000	Working Capital
20.422-10.00.000-536.633		Belt Filter Press	Pre-febricated Storage Shed for Polymer	12,000	12,000	12,000	Working Capital
20.422-10.00.000-536.633		Plant Site	Remove and replace with main-tie-main switchboard	100,000	100,000	100,000	General R&R
20.422-10.00.000-536.633	CP000078	Electrical	Generator Upgrade	1,100,000	1,100,000	1,100,000	General R&R
20.422-10.00.000-536.633	CP000334	Sludge Tank Blowers	Blowers (3) - Replacement and Building Removal	1,125,000	1,125,000	1,125,000	Working Capital
		Total 536633		**$ 2,487,000**	**$ 2,487,000**	**$ 2,487,000**	
		LSSA Lift Stations & Collection					
20.422-10.00.000-536.633		Collection System	Install VEGA Radar Kevel Sensors (10/yr)	54,000	54,000	54,000	Working Capital
20.422-10.00.000-536.633	CP000460	Collection System	Candlebrook Force Main Relining/Replacement	250,000	250,000	250,000	Working Capital
20.422-10.00.000-536.633	CP000548	Collection System	Tybee Sewer Inspection and Rehabilitation	380,000	380,000	380,000	Working Capital
		Total 536633		**$ 684,000**	**$ 684,000**	**$ 684,000**	
		LSSA Potable Water System					
20.422-10.00.000-536.633	CP000461	All Facilities	Pumping/Treatment Improvements to Meet Demand (VFDs)	500,000	500,000	500,000	General R&R
20.422-10.00.000-536.633	CP000549	Distribution System	Belle Meade - Water Main Replacement and Looping	1,300,000	1,300,000	1,300,000	General R&R
		Total 536633		**$ 1,800,000**	**$ 1,800,000**	**$ 1,800,000**	
		LSSA General					
20.422-10.00.000-536.633		General	VFD Program	15,000	15,000	15,000	Working Capital
20.422-10.00.000-536.633	CP000075	General	SCADA MASTER PLAN IMPROVEMENTS	209,836	209,836	209,836	Working Capital
20.422-10.00.000-536.633	CP000092	General	Manhole Rehab and Replacement Program	150,000	150,000	150,000	Working Capital
		Total 536633		**$ 374,836**	**$ 374,836**	**$ 374,836**	
20.422-10.00.000-536.641		General	Valve Machine Trailer	90,000	90,000	90,000	Working Capital
		Total 536641		**$ 90,000**	**$ 90,000**	**$ 90,000**	
			TOTAL	**5,435,836**	**5,435,836**	**5,435,836**	

LSSA - WORKING CAPITAL AND RESERVE BALANCES

WORKING CAPITAL	2024-25 Amended	2025-26	2026-27	2027-28	2028-29
Beginning Balance	22,117,493	16,460,592	15,690,146	13,726,512	14,069,191
Deposits	9,169,160	9,664,981	10,095,589	10,540,812	10,996,390
Expenditures	9,147,663	6,999,591	6,888,399	7,432,686	7,054,072
Capital Improvement Plan	4,678,398	2,435,836	4,170,824	1,765,447	0
Transfer to Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Ending Balance	16,460,592	15,690,146	13,726,512	14,069,191	17,011,509

Debt Service	2024-25 Amended	2025-26	2026-27	2027-28	2028-29
Beginning Balance	420,395	420,395	420,395	420,395	420,395
Deposits	5,149,440	5,136,269	5,133,589	5,129,132	5,127,540
Expenditures	5,149,440	5,136,269	5,133,589	5,129,132	5,127,540
Ending Balance	420,395	420,395	420,395	420,395	420,395

RESERVES

General R & R Reserve	2024-25 Amended	2025-26	2026-27	2027-28	2028-29
Beginning Balance	8,850,000	5,850,000	3,850,000	4,850,000	3,350,000
Deposits	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Expenditures	4,000,000	3,000,000	0	2,500,000	2,075,000
Ending Balance	5,850,000	3,850,000	4,850,000	3,350,000	2,275,000

FY24-25 Operating Budget	$ 9,147,663
3 Months	$ 1,844,366
4 Months	$ 2,459,154

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
Little Sumter Service Area (LSSA) - Water and Wastewater Systems
LSSA Five Year Capital Improvement and Major Maintenance Plan

Facility	Project Area	Recommended Work	Account	2025-26	2026-27	2027-2028	2028-2029	2029-2030	5 Year Total
LSSA WWTP									
LSSA WWTP	Headworks	Headworks Screen Replacement & Controls	633	150,000	840,000	0	0	0	990,000
LSSA WWTP	Oxidation Ditch	Anoxic Mixer & Gear Box Replacement (4)	633	0	250,000	0	0	0	250,000
LSSA WWTP	Oxidation Ditch	OD No. 1 - Grit Removal	462	0	0	75,000	0	0	75,000
LSSA WWTP	Oxidation Ditch	OD No. 3 - Aerator & Gear Boxes Rebuilds (3)	633	0	200,000	400,000	0	0	600,000
LSSA WWTP	Oxidation Ditch	OD No. 3 - Discharge Weir Replacement	462	0	0	0	100,000	0	100,000
LSSA WWTP	Clarifiers	Clarifier No. 1 Internals	462	0	0	0	40,000	440,000	480,000
LSSA WWTP	Clarifiers	Clarifier No. 3 Internals Recoating	462	0	215,000	0	0	0	215,000
LSSA WWTP	RAS/WAS System	RAS Pit - Structural Inspection	312	5,000	0	0	0	0	5,000
LSSA WWTP	Traveling Bridge Filters	Filters - Electrical Upgrades (Panels, Festoons, etc)	633	0	0	0	200,000	0	200,000
LSSA WWTP	Sludge Tank Blowers	Blowers (3) - Replacement and Building Removal	633	1,125,000	0	0	0	0	1,125,000
LSSA WWTP	Sludge Holding Tanks	Sludge Holding (3) - Recoatings	462	0	0	280,000	0	0	280,000
LSSA WWTP	Effluent Holding Basins	Reject & Effluent Holding Basin - Re-Lining	633	0	125,000	525,000	0	0	650,000
LSSA WWTP	Belt Filter Press	Pre-fabricated Storage Shed for Polymer	633	12,000	0	0	0	0	12,000
LSSA WWTP	Plant Site	Remove & replace with main-tie-main switchboard	633	100,000	625,000	0	0	0	725,000
LSSA WWTP	Plant Site	Future Projects	462	0	0	0	0	400,000	400,000
LSSA WWTP	Electrical	Replace Site Lighting	462	25,000	0	0	0	0	25,000
LSSA WWTP	Electrical	Lightning Protection Implementation & Replace Surge Modules	633	0	75,000	220,000	0	0	295,000
LSSA WWTP	Electrical	Generator Upgrade	633	1,100,000	0	0	0	0	1,100,000
LSSA General WWTP		BMAP - Process Improvements to Reduce Nitrogen	312	95,000	0	0	0	0	95,000
LSSA General WWTP		BMAP - Improvements to Reduce Nitrogen	633	0	1,225,000	0	0	0	1,225,000
		Subtotal		2,612,000	3,555,000	1,500,000	340,000	840,000	8,847,000
LSSA Lift Stations & Collection									
General Lift Station	Lift Station	Install VEGA Radar Level Sensors (10/yr)	633	54,000	27,000	0	0	0	81,000
Lift Station No 6		LS 6- Rehab Station (Mech, Elect, Pumps and Coating)	633	0	0	0	250,000	0	250,000
Lift Station No 7		LS 7- Rehab Station (Mech, Elect, Pumps and Coating)	633	0	0	0	250,000	0	250,000
Lift Station No 9		LS 9 - Rehab Station (Mech, Elect, Pumps and Coating)	633	0	0	0	250,000	0	250,000
Lift Station No 10		LS 10 - Rehab Station (Mech, Elect, Pumps and Coating)	633	0	0	0	60,000	0	60,000
Collection System		Desktop - I & I Study	312	75,000	0	0	0	0	75,000
Collection System		Candlebrook Force Main Relining/Replacement	633	250,000	0	0	0	0	250,000
Collection System		Tybee Sewer Inspection and Rehabilitation	633	380,000	0	0	0	0	380,000
Collection System		Future Projects	633	0	0	0	0	1,400,000	1,400,000
Collection System		Future Projects	462	0	0	0	0	85,000	85,000
Collection System		Collection System Inspection	312	0	350,000	0	0	0	350,000
Collection System		Collection System Repairs	633	0	0	500,000	500,000	0	1,000,000
		Subtotal		759,000	377,000	500,000	1,310,000	1,485,000	4,431,000

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
Little Sumter Service Area (LSSA) - Water and Wastewater Systems
LSSA Five Year Capital Improvement and Major Maintenance Plan

Facility	Project Area	Recommended Work	Account	2025-26	2026-27	2027-2028	2028-2029	2029-2030	5 Year Total
LSSA Potable Water System									
General - Water	All Facilities	AWIA - Risk Resiliency & ERP Development	319	15,000	0	0	0	0	15,000
General - Water	Distribution System	Fire Hydrant Replacements (1/yr @ $8k)	462	8,000	8,000	0	0	0	16,000
General - Water	Distribution System	Belle Meade - Water Main Replacement and Looping	633	1,300,000	0	0	0	0	1,300,000
General - Water	Distribution System	Interconnect Rehab (1-Morse/Modero, 2-El Camino, 4-Bob Evans)	633	0	55,000	135,000	0	0	190,000
General - Water	All Facilities	Pumping/Treatment Improvements to Meet Demand (VFDs)	633	500,000	0	0	0	0	500,000
General - Water	Future Water Projects	Future Water Projects	633	0	0	0	0	1,450,000	1,450,000
General - Water	Future Water Projects	Future Water Projects	462	0	0	0	0	1,450,000	1,450,000
General - Water		Well Refurbishment Program (Study 1-4, 2 wells/yr)	312	78,000	80,000	42,000	0	0	200,000
General - Water		PFAS/PFOS Testing and Evaluation	312	70,000	70,000	500,000	0	22,000	662,000
WTP 2	Disinfection System	WTP 2 Chlorine Injection Rehab	633	0	50,000	375,000	0	0	425,000
WTP 2	Disinfection System	Replace Hypochlorite Tanks & add Pumps	633	0	0	50,000	0	0	50,000
WTP 3	Ground Storage Tank	Inspection, Leak Detection & Repair, then External Coating	462	462,000	0	0	0	0	462,000
WTP 4	Iron Treatment	Iron Filtration Study (High Iron WTP 4)	312	75,000	100,000	0	0	0	175,000
WTP 4	Iron Treatment	WTP 4 Iron Filtration Improvements	633	0	0	1,560,000	0	0	1,560,000
		Subtotal		**2,508,000**	**363,000**	**2,662,000**	**0**	**2,922,000**	**8,455,000**
Metering System									
Residential Potable	Distribution System	Residential Meter Repairs, 1.5% replacement of 12,691 meters	526	50,000	50,000	50,000	50,000	**50,000**	250,000
Commercial Potable	Distribution System	Commercial Meter Repairs, 1.5% replacement of 740 meters	526	20,000	20,000	20,000	20,000	**20,000**	100,000
		Subtotal		**70,000**	**70,000**	**70,000**	**70,000**	**70,000**	**350,000**
LSSA General									
Valve Replacement Program		VRP - Collections & Distribution	633	0	50,000	50,000	50,000	50,000	200,000
Valve Replacement Program		VRP - Stations	633	0	125,000	125,000	125,000	125,000	500,000
LSSA General		Future Projects	633	0	0	0	125,000	125,000	250,000
Lift Station Pumps Progra	Lift Station	Pump Rebuild-Replacement Program	633	0	150,000	150,000	150,000	150,000	600,000
Manhole Rehab Program		Manhole Rehab and Replacement Program	633	150,000	150,000	100,000	100,000	50,000	550,000
VFD Program		VFD Program	633	15,000	15,000	15,000	15,000	15,000	75,000
GIS/Cityworks		GIS/Cityworks Implementation	349	60,000	60,000	0	0	0	120,000
SCADA System		SCADA Master Plan	633	209,836	208,824	60,447	0	0	479,107
Vehicles		Valve Machine Trailer	641	90,000	0	0	0	0	90,000
		Subtotal		**524,836**	**758,824**	**500,447**	**565,000**	**515,000**	**2,864,107**
								0	
Engineering Services		Engineering Services - Vikus	312	355,000	355,000	355,000	367,425	355,000	1,787,425
Capital Plan Engineering		Capital Plan Engineering - Vikus	312	250,000	200,000	200,000	315,000	200,000	1,165,000
Engineering Services		Other Engineeering Services	312	30,000	30,000	30,000	31,050	31,050	152,100
		Subtotal		**635,000**	**585,000**	**585,000**	**713,475**	**586,050**	**3,104,525**

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 20.423 VCSA									
ESTIMATED REVENUES									
324.212 IMPACT FEES-RESIDENTIAL SEWER	0	0	0	24,564	0	0	0	0	0.00
324.221 IMPACT FEES-COMMERCIAL WATER	0	0	0	14,592	0	0	0	0	0.00
341.911 LIEN FEES	80	0	0	120	0	0	0	0	0.00
341.917 INSURANCE REIMBURSEMENT	1,615	0	0	0	0	0	0	0	0.00
341.999 MISCELLANEOUS REVENUE	1,608	2,000	2,000	59	2,000	2,000	2,000	0	0.00
343.601 WATER FEES - RESIDENTIAL	2,860,028	3,031,000	3,031,000	1,488,541	3,273,480	3,273,480	3,273,480	242,480	8.00
343.602 WATER FEES - COMMERCIAL	312,144	295,000	295,000	180,050	367,200	367,200	367,200	72,200	24.47
343.603 SEWER FEES - RESIDENTIAL	4,207,606	4,185,000	4,185,000	2,236,575	4,536,000	4,536,000	4,536,000	351,000	8.39
343.604 SEWER FEES - COMMERCIAL	385,764	406,000	406,000	219,581	438,480	438,480	438,480	32,480	8.00
343.609 RECONNECT FEES	20,667	12,000	12,000	12,900	15,000	15,000	15,000	3,000	25.00
343.610 FIRE PROTECTION WATER	24,135	23,000	23,000	12,966	24,840	24,840	24,840	1,840	8.00
343.611 METERED IRRIGATION WATER	467,575	438,000	438,000	249,508	486,000	486,000	486,000	48,000	10.96
343.613 RETURNED CHECK FEES ($25)	7,053	7,000	7,000	3,793	7,000	7,000	7,000	0	0.00
343.615 OTHER MISC WATER & SEWER	25,163	30,000	30,000	20,681	20,000	20,000	20,000	(10,000)	(33.33)
343.616 UTILITY LATE PENALTY FEE	13,041	15,000	15,000	8,542	15,000	15,000	15,000	0	0.00
361.101 INT INCOME - CFB	32,042	30,000	30,000	8,166	7,000	7,000	7,000	(23,000)	(76.67)
361.102 INT INCOME - CASH EQUIV	480,565	430,000	430,000	195,278	154,000	154,000	154,000	(276,000)	(64.19)
361.103 INT INCOME - USB	0	20,000	20,000	0	0	0	0	(20,000)	(100.00)
361.306 FLGIT-UNREALIZED GAIN/LOSS	246,134	0	0	61,398	0	0	0	0	0.00
361.307 LTP UNREALIZED GAIN/LOSS	371,895	0	0	(114,116)	0	0	0	0	0.00
361.309 FLFIT-UNREALIZED GAIN/LOSS	34,282	0	0	(5,672)	0	0	0	0	0.00
361.407 LTP REALIZED GAIN/LOSS	236,882	0	0	75,533	0	0	0	0	0.00
361.409 FLFIT-REALIZED GAIN/LOSS	170,856	0	0	70,547	0	0	0	0	0.00
365.001 SALES OF SURPLUS MATERIAL & SC	6,312	5,000	5,000	1,391	5,000	5,000	5,000	0	0.00
669.901 (ADD)/USE-WORKING CAPITAL	0	1,163,861	3,273,973	0	(110,098)	(110,098)	(110,098)	(3,384,071)	(103.36)
669.903 (ADD)/USE-GENERAL R&R	0	1,000,000	3,174,010	0	811,000	811,000	811,000	(2,363,010)	(74.45)
TOTAL ESTIMATED REVENUES	9,905,447	11,092,861	15,376,983	4,764,997	10,051,902	10,051,902	10,051,902	(5,325,081)	(34.63)
APPROPRIATIONS									
311 ADMINISTRATIVE SVCS	246,373	166,922	166,922	83,462	441,132	441,132	441,132	274,210	164.27
311 MANAGEMENT FEES	248,946	239,994	239,994	120,006	0	0	0	(239,994)	(100.00)
312 ENGINEERING SERVICES	554,237	653,600	726,862	325,407	972,570	972,570	972,570	245,708	33.80
313 LEGAL SERVICES	8,983	6,000	14,000	8,512	14,000	14,000	14,000	0	0.00
319 OTHER PROFESSIONAL SVCS	7,280	59,057	11,057	2,310	15,232	15,232	15,232	4,175	37.76
321 ACCOUNTING SERVICES	1,000	0	0	0	0	0	0	0	0.00
322 AUDITING SERVICES	3,766	4,130	4,130	690	0	0	0	(4,130)	(100.00)
323 TRUSTEE SERVICES	0	4,579	4,579	0	4,579	4,579	4,579	0	0.00
343 SYSTEMS MGMT SUPPORT	32,750	49,275	49,275	28,850	56,920	56,920	56,920	7,645	15.51
349 MISC CONTRACTUAL SVCS	2,322,767	2,501,840	2,498,884	1,243,530	2,905,600	2,905,600	2,905,600	406,716	16.28
411 TELEPHONE	0	800	800	0	0	0	0	(800)	(100.00)
431 ELECTRICITY	403,700	570,000	549,000	207,750	546,000	546,000	546,000	(3,000)	(0.55)
432 NATURAL GAS	0	0	1,000	12	0	0	0	(1,000)	(100.00)
433 WATER & SEWER	356	2,000	4,000	2,681	1,500	1,500	1,500	(2,500)	(62.50)
442 EQUIPMENT RENTAL	9,913	20,000	9,400	1,341	10,000	10,000	10,000	600	6.38
451 CASUALTY & LIABILITY INSUR	36,992	64,247	64,247	29,471	72,471	72,471	72,471	8,224	12.80
462 BUILDING/STRUCTURE MAINT	478,475	634,239	730,511	400,325	648,665	648,665	648,665	(81,846)	(11.20)
463 LANDSCAPE MAINT-RECURRING	6,861	7,804	7,804	3,430	7,861	7,861	7,861	57	0.73
464 LANDSCAPE MAINT-NON RECURRING	0	1,500	1,500	0	0	0	0	(1,500)	(100.00)
465 VEHICLE REPAIR & MAINT	72,922	0	0	0	0	0	0	0	0.00
471 PRINTING & BINDING	0	2,000	2,000	0	0	0	0	(2,000)	(100.00)
491 BANK CHARGES	0	50	50	0	0	0	0	(50)	(100.00)

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 20.423 VCSA									
APPROPRIATIONS									
493 PERMITS & LICENSES	6,000	11,025	11,025	0	6,075	6,075	6,075	(4,950)	(44.90)
497 LEGAL ADVERTISING	0	200	200	18	100	100	100	(100)	(50.00)
499 MISC CURRENT CHARGES	10	500	500	0	0	0	0	(500)	(100.00)
525 NON CAPITAL HARDWARE/SOFTWARE	21,687	5,000	5,000	0	5,000	5,000	5,000	0	0.00
526 METER SUPPLIES	165,014	130,000	130,000	57,536	60,000	60,000	60,000	(70,000)	(53.85)
529 OPERATING SUPPLIES OTHER	152,313	185,000	185,000	65,665	201,250	201,250	201,250	16,250	8.78
543 PROFESSIONAL DUES	312	0	0	0	325	325	325	325	0.00
591 DEPRECIATION EXPENSE	1,465,594	0	0	0	0	0	0	0	0.00
622 BUILDINGS	0	0	0	0	15,000	15,000	15,000	15,000	0.00
633 INFRASTRUCTURE	5,712,395	5,773,099	9,959,243	3,858,573	4,067,622	4,067,622	4,067,622	(5,891,621)	(59.16)
710 PRINCIPAL	1,810,000	0	0	0	0	0	0	0	0.00
721 INTEREST EXP - SR DEBT	6	0	0	0	0	0	0	0	0.00
TOTAL APPROPRIATIONS	13,768,652	11,092,861	15,376,983	6,439,569	10,051,902	10,051,902	10,051,902	(5,325,081)	(34.63)
NET OF REVENUES/APPROPRIATIONS - FUND 20.423	(3,863,205)	0	0	(1,674,572)	0	0	0	0	0.00

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
Fund: 20.423 VCSA							
ESTIMATED REVENUES							
341.999 MISCELLANEOUS REVENUE	2,000	2,000	2,000	2,000	2,000	2,000	2,000
343.601 WATER FEES - RESIDENTIAL	3,273,480	3,273,480	3,273,480	3,437,154	3,609,012	3,717,282	3,828,801
343.602 WATER FEES - COMMERCIAL	367,200	367,200	367,200	385,560	404,838	416,983	429,493
343.603 SEWER FEES - RESIDENTIAL	4,536,000	4,536,000	4,536,000	4,762,800	5,000,940	5,150,968	5,305,497
343.604 SEWER FEES - COMMERCIAL	438,480	438,480	438,480	460,404	483,424	497,927	512,865
343.609 RECONNECT FEES	15,000	15,000	15,000	15,000	15,000	15,000	15,000
343.610 FIRE PROTECTION WATER	24,840	24,840	24,840	26,082	27,386	28,208	29,054
343.611 METERED IRRIGATION WATER	486,000	486,000	486,000	510,300	535,815	551,889	568,446
343.613 RETURNED CHECK FEES ($25)	7,000	7,000	7,000	7,000	7,000	7,000	7,000
343.615 OTHER MISC WATER & SEWER	20,000	20,000	20,000	20,000	20,000	20,000	20,000
343.616 UTILITY LATE PENALTY FEE	15,000	15,000	15,000	15,000	15,000	15,000	15,000
361.101 INT INCOME - CFB	7,000	7,000	7,000	7,000	7,000	7,000	7,000
361.102 INT INCOME - CASH EQUIV	154,000	154,000	154,000	154,000	154,000	154,000	154,000
365.001 SALES OF SURPLUS MATERIAL & SC	5,000	5,000	5,000	5,000	5,000	5,000	5,000
669.901 (ADD)/USE-WORKING CAPITAL	(110,098)	(110,098)	(110,098)	886,794	1,921,241	118,525	1,610,439
669.903 (ADD)/USE-GENERAL R&R	811,000	811,000	811,000	0	0	0	0
TOTAL ESTIMATED REVENUES	10,051,902	10,051,902	10,051,902	10,694,094	12,207,656	10,706,782	12,509,595
APPROPRIATIONS							
311 ADMINISTRATIVE SVCS	441,132	441,132	441,132	441,132	441,132	441,132	441,132
312 ENGINEERING SERVICES	972,570	972,570	972,570	1,143,441	3,324,894	866,391	942,932
313 LEGAL SERVICES	14,000	14,000	14,000	14,000	14,000	14,000	14,000
319 OTHER PROFESSIONAL SVCS	15,232	15,232	15,232	15,406	15,589	15,781	15,983
322 AUDITING SERVICES	0	0	0	4,130	4,130	4,130	0
323 TRUSTEE SERVICES	4,579	4,579	4,579	4,579	4,579	4,579	0
343 SYSTEMS MGMT SUPPORT	56,920	56,920	56,920	13,091	13,484	13,889	14,305
349 MISC CONTRACTUAL SVCS	2,905,600	2,905,600	2,905,600	3,289,144	3,420,710	3,557,538	3,699,839
411 TELEPHONE	0	0	0	800	800	800	0
431 ELECTRICITY	546,000	546,000	546,000	573,300	601,965	632,063	663,666
433 WATER & SEWER	1,500	1,500	1,500	1,500	1,500	1,500	1,500
442 EQUIPMENT RENTAL	10,000	10,000	10,000	10,000	10,000	10,000	10,000
451 CASUALTY & LIABILITY INSUR	72,471	72,471	72,471	76,095	79,899	83,894	88,089
462 BUILDING/STRUCTURE MAINT	648,665	648,665	648,665	723,805	758,948	659,098	764,250
463 LANDSCAPE MAINT-RECURRING	7,861	7,861	7,861	7,861	8,411	8,411	8,411
493 PERMITS & LICENSES	6,075	6,075	6,075	6,075	6,075	6,075	6,075
497 LEGAL ADVERTISING	100	100	100	100	100	100	100
525 NON CAPITAL HARDWARE/SOFTWARE	5,000	5,000	5,000	5,000	5,000	5,000	5,000
526 METER SUPPLIES	60,000	60,000	60,000	60,000	60,000	60,000	60,000
529 OPERATING SUPPLIES OTHER	201,250	201,250	201,250	231,438	266,153	306,076	351,988
543 PROFESSIONAL DUES	325	325	325	325	325	325	325
622 BUILDINGS	15,000	15,000	15,000	80,000	0	0	0
633 INFRASTRUCTURE	4,067,622	4,067,622	4,067,622	3,992,872	3,169,962	4,016,000	5,422,000
TOTAL APPROPRIATIONS	10,051,902	10,051,902	10,051,902	10,694,094	12,207,656	10,706,782	12,509,595
NET OF REVENUES/APPROPRIATIONS - FUND 20.423	0	0	0	0	0	0	0

FY2025-26 CAPITAL LIST
VILLAGE CENTER SERVICE AREA FUND
CAPITAL PROJECTS

Facility / Location	Description	Requested	Recommended	Proposed	Funding Source
VCSA Wastewater Plant					
Plant Site	Construct Equipment & Pipe Storage Facility	$ 15,000	$ 15,000	$ 15,000	Working Capital
Total 536622		**$ 15,000**	**$ 15,000**	**$ 15,000**	
VCSA Lift Stations & Collection					
Lift Station No 9	Replace Pumps #1 & #2	53,146	53,146	$ 53,146	Working Capital
Lift Station No 20	Replace Pumps #1 & #2	16,638	16,638	16,638	Working Capital
Lift Station No 33	Replace Pumps #1 & #2	30,564	30,564	30,564	Working Capital
Lift Station No 5	LS 5 - Rehab Station (Mech, Pumps and Coating)	$ 65,000	$ 65,000	65,000	Working Capital
Lift Station No 18	LS 18 - Rehab Station	245,000	245,000	245,000	Working Capital
Lift Station No 23	LS 23 - Rehab Station (Pumps, Mech, Elect, Coating)	65,000	65,000	65,000	Working Capital
Lift Station No 30	LS 30 - Pumping Improvement Project	330,000	330,000	330,000	Working Capital
Total 536633		**$ 805,348**	**$ 805,348**	**$ 805,348**	
VCSA Potable Water System					
Distribution System	Service Line Replacements	550,000	550,000	550,000	General R&R
Distribution System	Interconnect Rehab (1-Morse/Madero , 2-El Camino and 3-NSU)	165,000	165,000	165,000	General R&R
Distribution System	Fire Hydrant Installation/Replacements (12/yr @ $8K each)	96,000	$ 96,000	$ 96,000	General R&R
Total 536633		**$ 811,000**	**$ 811,000**	**$ 811,000**	
Metering System					
Distribution System	Implementation of Advanced Meters	$ 2,016,666	$ 2,016,666	$ 2,016,666	Working Capital
Total 536633		**$ 2,016,666**	**$ 2,016,666**	**$ 2,016,666**	
VCSA General					
General	VFD Program	15,000	15,000	15,000	Working Capital
SCADA System	SCADA Master Plan	152,608	152,608	152,608	Working Capital
Manhole Rehab Program	Manhole Rehab and Replacement Program	125,000	125,000	125,000	Working Capital
Valve Replacement Program	VRP - Collections & Distribution	$ 50,000	$ 50,000	50,000	Working Capital
Valve Replacement Program	VRP - Stations	92,000	92,000	92,000	Working Capital
Total 536633		**$ 434,608**	**$ 434,608**	**$ 434,608**	
	TOTAL	**$ 4,082,622**	**$ 4,082,622**	**$ 4,082,622**	

VCSA - WORKING CAPITAL AND RESERVE BALANCES

WORKING CAPITAL

	2024-25 Amended	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	13,537,629	10,263,656	10,373,754	9,486,960	7,565,719	7,447,194
Deposits	8,929,000	9,351,000	9,807,300	10,286,415	10,588,257	10,899,156
Expenditures	5,352,740	5,969,280	6,621,222	9,037,694	6,690,782	7,087,595
Capital Expenditures	6,850,233	3,271,622	4,072,872	3,169,962	4,016,000	5,422,000
Transfer to Reserve	0	0	0	0	0	0
Ending Balance	10,263,656	10,373,754	9,486,960	7,565,719	7,447,194	5,836,755

RESERVES

General R & R

	2024-25 Amended	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	4,431,871	1,257,861	446,861	446,861	446,861	446,861
Deposits	0	0	0	0	0	0
Expenditures	3,174,010	811,000	0	0	0	0
Ending Balance	1,257,861	446,861	446,861	446,861	446,861	446,861

Capital Projects Reserves

	2024-25 Amended	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	600,000	600,000	600,000	600,000	600,000	600,000
Deposits	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0
Ending Balance	600,000	600,000	600,000	600,000	600,000	600,000

Total Working Cap/Reserves	12,121,517	11,420,615	10,533,821	8,612,580	8,494,055	6,883,616

FY24-25 Operating Budget	$ 5,352,740
3 Months	1,338,185
4 Months	1,784,247

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT

VCSA

Facility	Project Area	Recommended Work	Account	CP CODE	2025-26	2026-27	2027-28	2028-29	2029-30	5 Year Total
VCSA WWTP										
VCSA General WWTP		BMAP - Process Improvements to Reduce Nitrogen	312		95,000	0	0	0	0	95,000
VCSA General WWTP		BMAP - Improvements to Reduce Nitrogen	633		0	1,025,000	0	0	0	1,025,000
VCSA General WWTP		BMAP - Reclaimed Water Balance to Reduce Flow to RIBs	312		65,000	225,000	2,150,000	0	0	2,440,000
VCSA WWTP	Headworks	Screen Replacement	633		0	0	0	0	150,000	150,000
VCSA WWTP	Package Plant	Package WWTP/Surge Tank - Modification to Swing Tank & Replace MCC1	633		0	0	0	0	1,100,000	1,100,000
VCSA WWTP	Oxidation Ditch	Aerator No. 1, 2 & 3 Gear Boxes - Replacement	633		0	200,000	0	0	0	200,000
VCSA WWTP	Clarifiers	Clarifier No. 1 - Full Replacement of Internals	633		0	50,000	885,000	0	0	935,000
VCSA WWTP	Sodium Hypochlorite Faciliti	Replace Tanks and Coat Concrete and Metals	462		0	0	0	200,000	0	200,000
VCSA WWTP	Chlorine Contact Chamber	CCC - Coating	462		210,000	0	0	0	0	210,000
VCSA WWTP	Reclaimed Water System	RIB No 2 - Improve Percolation & Install Slurry Wall	633		0	0	0	0	500,000	500,000
VCSA WWTP	Reclaimed Water System	RIB No 2 - Evaluation	633		0	30,000	0	0	0	30,000
VCSA WWTP	Effluent Holding Basins	North Effluent Basin - Re-Lining	633		0	0	0	30,000	410,000	440,000
VCSA WWTP	Effluent Holding Basins	South Effluent Basin - Re-Lining	633		0	0	0	30,000	510,000	540,000
VCSA WWTP	In-Plant Pump Station	Inplant Pump Station Rehabilitation (Control Panel, PLC, Mech)	633		0	50,000	0	0	400,000	450,000
VCSA WWTP	Electrical	Emergency Generator - Replacement	633		0	0	80,000	1,530,000	0	1,610,000
VCSA WWTP	Electrical	Replace Site & BFP Lighting	462		25,000	200,000	0	0	0	225,000
VCSA WWTP	Electrical	Lightning Protection Implementation & Replace Surge Protection	633		0	75,000	220,000	0	0	295,000
VCSA WWTP	Plant Site	Parking Lot, Driveway Repavement & Stormwater Drainage Improvements	462		0	0	0	0	300,000	300,000
VCSA WWTP	Plant Site	Replace Motor Operated Valves (2)	633		0	100,000	50,000	50,000	0	200,000
VCSA WWTP	Plant Site	Construct Equipment & Pipe Storage Facility	622		15,000	80,000	0	0	0	95,000
VCSA WWTP	Plant Site	Wastewater Facility Master Plan	312		0	150,000	0	0	0	150,000
VCSA WWTP	Plant Site	Demo Lady Lake Building	462		0	0	0	50,000	50,000	100,000
		Subtotal			**410,000**	**2,185,000**	**3,385,000**	**1,890,000**	**3,420,000**	**11,290,000**
VCSA Lift Stations & Collection										
General Lift Station		Install VEGA Radar Level Sensors (5/year first two years then 10/yr)	633		0	0	0	0	26,000	26,000
Lift Station No 2		LS 2 - Rehab Station (Mech, Pumps and Coating)	633		0	0	0	0	65,000	65,000
Lift Station No 4		LS 4 - Rehab Station (Mech, Pumps and Coating)	633		0	0	65,000	355,000	0	420,000
Lift Station No 5		LS 5 - Rehab Station (Mech, Pumps and Coating)	633	CP000203	65,000	355,000	0	0	0	420,000
Lift Station No 9		Replace Pumps #1 & #2	633		53,146	0	0	0	0	53,146
Lift Station No 10		LS 10 - Rehab Station (Mech, Pumps and Coating)	633		0	0	0	65,000	355,000	420,000
Lift Station No 11		LS 11 - Rehab Station (Mech, Elect, Pumps Coating, Sitework)	633	CP000203	0	0	65,000	355,000	0	420,000
Lift Station No 16		LS 16 - Repair Valve Vault Lock and Replace Pumps	462		0	65,000	355,000	0	0	420,000
Lift Station No 16		LS 16 - Location study/Emergency Generator/Coating	633	CP000203	0	65,000	420,000	0	0	485,000
Lift Station No 18		LS 18 - Rehab Station	633	CP000203	245,000	0	0	0	0	245,000
Lift Station No 20		Replace Pumps #1 & #2	633		16,638	0	0	0	0	16,638
Lift Station No 23		LS 23 - Rehab Station (Pumps, Mech, Elect, Coating, replace Riser & Discharge piping)	633	CP000203	65,000	340,000	0	0	0	405,000
Lift Station No 27		LS 27 - Rehab station	633		0	0	0	65,000	355,000	420,000
Lift Station No 29		LS 29 - Full Rehab (Elect, mech, valve vault)	633	CP000203	0	65,000	355,000	0	0	420,000
Lift Station No 30		LS 30 - Pumping Improvement Project	633	CP000203	330,000	0	0	0	0	330,000
Lift Station No 32		LS 32 - Rehab Station (Mech, Elect, Pumps, Coating, Sitework)	633		0	0	0	0	65,000	65,000
Lift Station No 33		Replace Pumps #1 & #2	633		30,564	0	0	0	0	30,564
Collection System		Desktop - I/I Study	312		0	0	0	125,000	0	125,000
Collection System		Collection System Inspection (Phase 2)	312		0	0	0	0	250,000	250,000
		Subtotal			**805,348**	**890,000**	**1,260,000**	**965,000**	**1,116,000**	**5,036,348**

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT

VCSA

Facility	Project Area	Recommended Work	Account	CP CODE	2025-26	2026-27	2027-28	2028-29	2029-30	5 Year Total
VCSA WATER										
General - Water	All Facilities	AWIA - Risk Resiliency & ERP Development	319		15,000	0	0	0	0	15,000
General - Water	All Facilities	PFAS/PFOS Testing and Evaluation	312		70,000	70,000	500,000	0	20,000	660,000
General - Water	All Facilities	PFAS/PFOS Improvements	633		0	0	0	0	0	0
General - Water	Distribution System	Truman Ave - Water Main Replacement	633	CP000607	0	475,000	0	0	0	475,000
General - Water	Distribution System	Fire Hydrant Installation/Replacements (12/yr @ $8K each)	633	CP000467	96,000	96,000	96,000	96,000	96,000	480,000
General - Water	Distribution System	Service Line Replacements	633	CP000225	550,000	550,000	550,000	1,100,000	1,100,000	3,850,000
General - Water	Distribution System	Interconnect Rehab (1-Morse/Madero , 2-El Camino and 3-NSU)	633	CP000335	165,000	0	0	0	0	165,000
General - Water		Well Refurbishment Program (Study 1-3, 2 wells/yr)	312		78,000	40,000	0	0	0	118,000
San Marino Booster Station	Distribution System	Add System Isolation Valves	462		0	55,000	0	0	0	55,000
		Subtotal			**974,000**	**1,286,000**	**1,146,000**	**1,196,000**	**1,216,000**	**5,818,000**
Metering System										
Residential Potable	Distribution System	Residential Meter Repairs, 1.5% replacement of 9,266 meters	526		40,000	40,000	40,000	40,000	40,000	200,000
Commercial Potable	Distribution System	Commercial Meter Repairs, 1.5% replacement of 561 meters	526		20,000	20,000	20,000	20,000	20,000	100,000
Metering System	Distribution System	Implementation of Advanced Meters	633	CP000074	2,016,666	0	0	0	0	2,016,666
		Subtotal			**2,076,666**	**60,000**	**60,000**	**60,000**	**60,000**	**2,316,666**
VCSA General										
Valve Replacement Program		VRP - Collections & Distribution	633	CP000096	50,000	50,000	50,000	50,000	50,000	250,000
Valve Replacement Program		VRP - Stations	633	CP000096	92,000	25,000	25,000	25,000	25,000	192,000
Lift Station Pumps Program		Pump Rebuild-Replacement Program	633	CP000088	0	150,000	150,000	150,000	150,000	600,000
Manhole Rehab Program		Manhole Rehab and Replacement Program	633	CP000092	125,000	125,000	100,000	100,000	50,000	500,000
VFD Program		VFD Program	633		15,000	15,000	15,000	15,000	15,000	75,000
GIS/Cityworks		GIS/Cityworks Implementation	349		60,000	60,000	0	0	0	120,000
SCADA System		SCADA Master Plan	633	CP000075	152,608	151,872	43,962	0	0	348,442
		Subtotal			**494,608**	**576,872**	**383,962**	**340,000**	**290,000**	**2,085,442**
VCSA Fees										
Engineering Services		Engineering Services - Vikus	312		325,000	325,000	325,000	325,000	325,000	1,625,000
Capital Plan Engineering		Capital Plan Engineering - Vikus	312		235,000	235,000	250,000	315,000	245,000	1,280,000
Engineering Services		Engineering Services - Other	312		35,000	35,000	35,000	35,000	35,000	175,000
		Subtotal			**595,000**	**595,000**	**610,000**	**675,000**	**605,000**	**3,080,000**

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 20.121 VOSS									
ESTIMATED REVENUES									
325.214 CAM & ROAD MAINTENANCE ASSESSM	2,149,215	2,149,215	2,149,215	2,149,215	2,153,814	2,153,814	2,153,814	4,599	0.21
341.905 PROPERTY DAMAGE REIMBURSEMENTS	0	0	0	1,152	0	0	0	0	0.00
341.999 MISCELLANEOUS REVENUE	3,456	3,500	3,500	4,392	3,500	3,500	3,500	0	0.00
361.101 INT INCOME - CFB	2,839	5,000	5,000	680	1,000	1,000	1,000	(4,000)	(80.00)
361.102 INT INCOME - CASH EQUIV	63,448	40,000	40,000	40,473	54,000	54,000	54,000	14,000	35.00
361.105 INTEREST INCOME-TAX COLLECTOR	58	0	0	0	0	0	0	0	0.00
361.306 FLGIT-UNREALIZED GAIN/LOSS	11,059	0	0	4,055	0	0	0	0	0.00
361.307 LTP UNREALIZED GAIN/LOSS	55,067	0	0	(16,516)	0	0	0	0	0.00
361.309 FLFIT-UNREALIZED GAIN/LOSS	1,797	0	0	(370)	0	0	0	0	0.00
361.407 LTP REALIZED GAIN/LOSS	35,076	40,000	40,000	11,181	40,000	40,000	40,000	0	0.00
361.409 FLFIT-REALIZED GAIN/LOSS	7,524	10,000	10,000	6,070	10,000	10,000	10,000	0	0.00
362.003 GROUND LEASE (T)	1,368	1,410	1,410	1,403	1,420	1,420	1,420	10	0.71
362.019 RENTS & LEASES/T-L	36,700	21,460	21,460	9,875	21,460	21,460	21,460	0	0.00
669.901 (ADD)/USE-WORKING CAPITAL	0	104,089	432,286	0	(29,904)	(29,904)	(29,904)	(462,190)	(106.92)
669.903 (ADD)/USE-GENERAL R&R	0	975,000	1,000,000	0	0	0	0	(1,000,000)	(100.00)
TOTAL ESTIMATED REVENUES	2,367,607	3,349,674	3,702,871	2,211,610	2,255,290	2,255,290	2,255,290	(1,447,581)	(39.09)
APPROPRIATIONS									
311 MANAGEMENT FEES	167,032	167,032	167,032	83,518	70,151	70,151	70,151	(96,881)	(58.00)
312 ENGINEERING SERVICES	0	0	3,500	0	0	0	0	(3,500)	(100.00)
313 LEGAL SERVICES	0	2,000	2,000	0	2,000	2,000	2,000	0	0.00
314 TAX COLLECTOR FEES	37,090	44,775	44,775	42,984	44,871	44,871	44,871	96	0.21
319 OTHER PROFESSIONAL SVCS	1,772	2,007	2,007	871	3,114	3,114	3,114	1,107	55.16
341 JANITORIAL SVCS	86,155	90,282	90,282	38,492	93,806	93,806	93,806	3,524	3.90
343 SYSTEMS MGMT SUPPORT	99,936	106,190	106,190	42,268	106,212	106,212	106,212	22	0.02
431 ELECTRICITY	85,270	91,213	91,213	32,391	91,213	91,213	91,213	0	0.00
432 NATURAL GAS	721	1,099	1,099	276	1,133	1,133	1,133	34	3.09
433 WATER & SEWER	3,715	3,461	3,461	2,171	4,500	4,500	4,500	1,039	30.02
434 IRRIGATION WATER	28,510	36,167	36,167	12,658	30,900	30,900	30,900	(5,267)	(14.56)
444 STORAGE UNIT RENTAL	2,708	3,066	3,066	1,550	4,000	4,000	4,000	934	30.46
462 BUILDING/STRUCTURE MAINT	312,342	260,744	260,744	106,958	317,171	317,171	317,171	56,427	21.64
463 LANDSCAPE MAINT-RECURRING	316,549	333,558	333,558	151,750	341,361	341,361	341,361	7,803	2.34
464 LANDSCAPE MAINT-NON RECURRING	89,310	76,500	76,500	17,780	73,700	73,700	73,700	(2,800)	(3.66)
468 IRRIGATION REPAIR	10,846	18,672	18,672	1,671	14,280	14,280	14,280	(4,392)	(23.52)
469 OTHER MAINTENANCE	351,113	417,669	417,669	136,379	409,586	409,586	409,586	(8,083)	(1.94)
499 MISC CURRENT CHARGES	43,160	79,000	79,000	54,762	65,825	65,825	65,825	(13,175)	(16.68)
511 OFFICE SUPPLIES	12	0	0	0	0	0	0	0	0.00
522 OPERATING SUPPLIES	3,240	5,000	5,000	0	5,000	5,000	5,000	0	0.00
524 NON CAPITAL FF&E	6,037	49,800	140,300	12,680	145,092	145,092	145,092	4,792	3.42
633 INFRASTRUCTURE	0	975,000	1,234,197	0	0	0	0	(1,234,197)	(100.00)
911 TRANS TO GENERAL R&R	250,000	550,000	550,000	275,002	390,433	390,433	390,433	(159,567)	(29.01)
916 TRANS TO ROAD MAINT FUND	36,439	36,439	36,439	18,223	40,942	40,942	40,942	4,503	12.36
TOTAL APPROPRIATIONS	1,931,957	3,349,674	3,702,871	1,032,384	2,255,290	2,255,290	2,255,290	(1,447,581)	(39.09)
NET OF REVENUES/APPROPRIATIONS - FUND 20.121	435,650	0	0	1,179,226	0	0	0	0	0.00

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
Fund: 20.121 VOSS							
ESTIMATED REVENUES							
325.214 CAM & ROAD MAINTENANCE ASSESSM	2,153,814	2,153,814	2,153,814	2,153,814	2,153,814	2,153,814	2,153,814
341.999 MISCELLANEOUS REVENUE	3,500	3,500	3,500	3,500	3,500	3,500	3,500
361.101 INT INCOME - CFB	1,000	1,000	1,000	1,000	1,000	1,000	1,000
361.102 INT INCOME - CASH EQUIV	54,000	54,000	54,000	54,000	54,000	54,000	54,000
361.407 LTP REALIZED GAIN/LOSS	40,000	40,000	40,000	40,000	40,000	40,000	40,000
361.409 FLFIT-REALIZED GAIN/LOSS	10,000	10,000	10,000	10,000	10,000	10,000	10,000
362.003 GROUND LEASE (T)	1,420	1,420	1,420	1,420	1,420	1,420	1,420
362.019 RENTS & LEASES/T-L	21,460	21,460	21,460	22,211	22,604	23,008	23,698
669.901 (ADD)/USE-WORKING CAPITAL	(29,904)	(29,904)	(29,904)	(191,094)	(162,887)	(219,744)	(254,718)
669.903 (ADD)/USE-GENERAL R&R	0	0	0	780,866	400,422	0	0
TOTAL ESTIMATED REVENUES	2,255,290	2,255,290	2,255,290	2,875,717	2,523,873	2,066,998	2,032,714
APPROPRIATIONS							
311 MANAGEMENT FEES	70,151	70,151	70,151	63,980	64,712	68,310	66,992
313 LEGAL SERVICES	2,000	2,000	2,000	2,000	2,000	2,000	2,000
314 TAX COLLECTOR FEES	44,871	44,871	44,871	44,871	44,871	44,871	44,871
319 OTHER PROFESSIONAL SVCS	3,114	3,114	3,114	3,151	3,190	3,230	3,271
341 JANITORIAL SVCS	93,806	93,806	93,806	93,806	100,671	100,671	100,671
343 SYSTEMS MGMT SUPPORT	106,212	106,212	106,212	109,471	109,570	109,671	109,671
431 ELECTRICITY	91,213	91,213	91,213	91,213	91,213	91,213	91,213
432 NATURAL GAS	1,133	1,133	1,133	1,133	1,133	1,133	1,133
433 WATER & SEWER	4,500	4,500	4,500	4,635	4,774	4,917	5,065
434 IRRIGATION WATER	30,900	30,900	30,900	31,827	32,782	33,765	5,065
444 STORAGE UNIT RENTAL	4,000	4,000	4,000	4,120	4,244	4,371	4,502
462 BUILDING/STRUCTURE MAINT	317,171	317,171	317,171	271,120	279,824	351,292	322,118
463 LANDSCAPE MAINT-RECURRING	341,361	341,361	341,361	341,361	342,040	358,429	358,429
464 LANDSCAPE MAINT-NON RECURRING	73,700	73,700	73,700	73,700	73,700	73,700	73,700
468 IRRIGATION REPAIR	14,280	14,280	14,280	14,709	15,150	15,605	16,072
469 OTHER MAINTENANCE	409,586	409,586	409,586	436,299	436,408	436,488	455,977
499 MISC CURRENT CHARGES	65,825	65,825	65,825	65,825	65,825	65,825	70,291
522 OPERATING SUPPLIES	5,000	5,000	5,000	5,000	5,000	5,000	5,000
524 NON CAPITAL FF&E	145,092	145,092	145,092	5,245	5,402	5,565	5,731
633 INFRASTRUCTURE	0	0	0	780,866	400,422	0	0
911 TRANS TO GENERAL R&R	390,433	390,433	390,433	390,443	400,000	250,000	250,000
916 TRANS TO ROAD MAINT FUND	40,942	40,942	40,942	40,942	40,942	40,942	40,942
TOTAL APPROPRIATIONS	2,255,290	2,255,290	2,255,290	2,875,717	2,523,873	2,066,998	2,032,714
NET OF REVENUES/APPROPRIATIONS - FUND 20.121	0	0	0	0	0	0	0

VOSS - WORKING CAPITAL AND RESERVES BALANCES

WORKING CAPITAL	FY24-25 Amended	FY24-25 PROJECTED	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
Beginning Balance	1,014,902	1,014,902	582,616	612,520	803,614	966,501	1,186,245
Deposits	2,270,585	2,269,961	2,285,194	2,285,945	2,286,338	2,286,742	2,287,432
Expenditures	1,918,674	1,608,488	1,864,857	1,704,418	1,723,451	1,816,998	1,782,714
Capital Expenditures	234,197	234,197	0		0	0	0
Transfer to Reserves	550,000	550,000	390,433	390,433	400,000	250,000	250,000
Ending Balance	582,616	892,178	612,520	803,614	966,501	1,186,245	1,440,963

RESERVES

GENERAL R & R	FY24-25 Amended	FY24-25 PROJECTED	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
Beginning Balance	456,627	456,627	6,627	397,060	6,627	6,205	256,205
Deposits	550,000	550,000	390,433	390,433	400,000	250,000	250,000
Expenditures	1,000,000	1,000,000	0	780,866	400,422	0	0
Ending Balance	6,627	6,627	397,060	6,627	6,205	256,205	506,205
TOTAL COMBINED	**589,244**	**898,806**	**1,009,581**	**810,242**	**972,707**	**1,442,451**	**1,947,169**

FY24-25 Operating Budget	1,918,674
3 Months	479,669
4 Months	639,558

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 20.122 ROLLING ACRES									
ESTIMATED REVENUES									
325.214 CAM & ROAD MAINTENANCE ASSESSM	103,362	103,362	103,362	103,362	103,362	103,362	103,362	0	0.00
361.101 INT INCOME - CFB	1,715	2,000	2,000	670	1,000	1,000	1,000	(1,000)	(50.00)
361.102 INT INCOME - CASH EQUIV	21,764	22,000	22,000	10,122	13,000	13,000	13,000	(9,000)	(40.91)
361.105 INTEREST INCOME-TAX COLLECTOR	3	0	0	0	0	0	0	0	0.00
361.307 LTP UNREALIZED GAIN/LOSS	8,333	0	0	(2,499)	0	0	0	0	0.00
361.407 LTP REALIZED GAIN/LOSS	5,308	5,000	5,000	1,692	5,000	5,000	5,000	0	0.00
669.901 (ADD)/USE-WORKING CAPITAL	0	(41,443)	(41,443)	0	(36,955)	(36,955)	(36,955)	4,488	(10.83)
TOTAL ESTIMATED REVENUES	140,485	90,919	90,919	113,347	85,407	85,407	85,407	(5,512)	(6.06)
APPROPRIATIONS									
311 MANAGEMENT FEES	12,366	12,366	12,366	6,186	3,285	3,285	3,285	(9,081)	(73.44)
314 TAX COLLECTOR FEES	1,781	2,154	2,154	2,067	2,771	2,771	2,771	617	28.64
319 OTHER PROFESSIONAL SVCS	81	138	138	50	370	370	370	232	168.12
431 ELECTRICITY	544	670	670	253	670	670	670	0	0.00
434 IRRIGATION WATER	9,825	5,629	5,629	1,076	10,000	10,000	10,000	4,371	77.65
462 BUILDING/STRUCTURE MAINT	4,374	2,000	2,000	0	2,000	2,000	2,000	0	0.00
463 LANDSCAPE MAINT-RECURRING	29,885	33,071	33,071	13,137	30,033	30,033	30,033	(3,038)	(9.19)
464 LANDSCAPE MAINT-NON RECURRING	9,980	6,600	6,600	200	6,800	6,800	6,800	200	3.03
467 GATE MAINTENANCE	0	2,000	2,000	0	0	0	0	(2,000)	(100.00)
468 IRRIGATION REPAIR	0	500	500	0	500	500	500	0	0.00
916 TRANS TO ROAD MAINT FUND	25,791	25,791	25,791	12,897	28,978	28,978	28,978	3,187	12.36
TOTAL APPROPRIATIONS	94,627	90,919	90,919	35,866	85,407	85,407	85,407	(5,512)	(6.06)
NET OF REVENUES/APPROPRIATIONS - FUND 20.122	45,858	0	0	77,481	0	0	0	0	0.00

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
Fund: 20.122 ROLLING ACRES							
ESTIMATED REVENUES							
325.214 CAM & ROAD MAINTENANCE ASSESSM	103,362	103,362	103,362	103,362	103,362	103,362	103,362
361.101 INT INCOME - CFB	1,000	1,000	1,000	1,000	1,000	1,000	1,000
361.102 INT INCOME - CASH EQUIV	13,000	13,000	13,000	13,000	13,000	13,000	13,000
361.407 LTP REALIZED GAIN/LOSS	5,000	5,000	5,000	5,000	5,000	5,000	5,000
669.901 (ADD)/USE-WORKING CAPITAL	(36,955)	(36,955)	(36,955)	(36,955)	(34,665)	(34,665)	(34,665)
TOTAL ESTIMATED REVENUES	85,407	85,407	85,407	85,407	87,697	87,697	87,697
APPROPRIATIONS							
311 MANAGEMENT FEES	3,285	3,285	3,285	3,285	3,285	3,285	3,285
314 TAX COLLECTOR FEES	2,771	2,771	2,771	2,771	2,771	2,771	2,771
319 OTHER PROFESSIONAL SVCS	370	370	370	370	370	370	370
431 ELECTRICITY	670	670	670	670	670	670	670
434 IRRIGATION WATER	10,000	10,000	10,000	10,000	10,000	10,000	10,000
462 BUILDING/STRUCTURE MAINT	2,000	2,000	2,000	2,000	2,000	2,000	2,000
463 LANDSCAPE MAINT-RECURRING	30,033	30,033	30,033	30,033	32,323	32,323	32,323
464 LANDSCAPE MAINT-NON RECURRING	6,800	6,800	6,800	6,800	6,800	6,800	6,800
468 IRRIGATION REPAIR	500	500	500	500	500	500	500
916 TRANS TO ROAD MAINT FUND	28,978	28,978	28,978	28,978	28,978	28,978	28,978
TOTAL APPROPRIATIONS	85,407	85,407	85,407	85,407	87,697	87,697	87,697
NET OF REVENUES/APPROPRIATIONS - FUND 20.122	0	0	0	0	0	0	0

ROLLING ACRES
WORKING CAPITAL AND RESERVE BALANCES

WORKING CAPITAL

	2024-25 Amended Budget	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	396,606	438,049	475,004	511,959	546,624	581,289
Deposits	132,362	122,362	122,362	122,362	122,362	122,362
Expenditures	90,919	85,407	85,407	87,697	87,697	87,697
Ending Balance	438,049	475,004	511,959	546,624	581,289	615,954

RESERVES

General R & R

	2024-25 Amended Budget	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	80,000	80,000	80,000	80,000	80,000	80,000
Deposits	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0
Ending Balance	80,000	80,000	80,000	80,000	80,000	80,000

TOTAL COMBINED	518,049	555,004	591,959	626,624	661,289	695,954

FY24-25 Operating Budget	$90,919
3 Months	$22,730
4 Months	$30,306

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 20.123 ROAD MAINTENANCE									
ESTIMATED REVENUES									
325.214 CAM & ROAD MAINTENANCE ASSESSM	35,153	35,141	35,141	33,657	39,484	39,484	39,484	4,343	12.36
361.101 INT INCOME - CFB	2,023	2,000	2,000	719	1,000	1,000	1,000	(1,000)	(50.00)
361.102 INT INCOME - CASH EQUIV	33,598	40,000	40,000	13,784	13,000	13,000	13,000	(27,000)	(67.50)
361.105 INTEREST INCOME-TAX COLLECTOR	1	0	0	0	0	0	0	0	0.00
361.306 FLGIT-UNREALIZED GAIN/LOSS	7,128	0	0	2,369	0	0	0	0	0.00
361.307 LTP UNREALIZED GAIN/LOSS	21,979	0	0	(6,592)	0	0	0	0	0.00
361.309 FLFIT-UNREALIZED GAIN/LOSS	2,081	0	0	(370)	0	0	0	0	0.00
361.407 LTP REALIZED GAIN/LOSS	14,000	0	0	4,463	0	0	0	0	0.00
361.409 FLFIT-REALIZED GAIN/LOSS	9,321	0	0	6,070	0	0	0	0	0.00
381.005 TRANSFER IN - SPECIAL REVENUE	62,230	62,230	62,230	31,120	69,920	69,920	69,920	7,690	12.36
669.901 (ADD)/USE-WORKING CAPITAL	0	132,087	132,087	0	36,632	36,632	36,632	(95,455)	(72.27)
669.903 (ADD)/USE-GENERAL R&R	0	0	0	0	316,412	316,412	316,412	316,412	0.00
TOTAL ESTIMATED REVENUES	187,514	271,458	271,458	85,220	476,448	476,448	476,448	204,990	75.51
APPROPRIATIONS									
311 MANAGEMENT FEES	1,811	1,811	1,811	911	2,471	2,471	2,471	660	36.44
314 TAX COLLECTOR FEES	606	732	732	673	823	823	823	91	12.43
319 OTHER PROFESSIONAL SVCS	1,332	415	415	132	742	742	742	327	78.80
462 BUILDING/STRUCTURE MAINT	201,975	167,500	167,500	122,756	56,000	56,000	56,000	(111,500)	(66.57)
469 OTHER MAINTENANCE	0	1,000	1,000	0	0	0	0	(1,000)	(100.00)
633 INFRASTRUCTURE	0	0	0	0	316,412	316,412	316,412	316,412	0.00
911 TRANS TO GENERAL R&R	100,000	100,000	100,000	50,002	100,000	100,000	100,000	0	0.00
TOTAL APPROPRIATIONS	305,724	271,458	271,458	174,474	476,448	476,448	476,448	204,990	75.51
NET OF REVENUES/APPROPRIATIONS - FUND 20.123	(118,210)	0	0	(89,254)	0	0	0	0	0.00

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
Fund: 20.123 ROAD MAINTENANCE							
ESTIMATED REVENUES							
325.214 CAM & ROAD MAINTENANCE ASSESSM	39,484	39,484	39,484	39,484	39,484	39,484	39,484
361.101 INT INCOME - CFB	1,000	1,000	1,000	1,000	1,000	1,000	1,000
361.102 INT INCOME - CASH EQUIV	13,000	13,000	13,000	13,000	13,000	13,000	13,000
381.005 TRANSFER IN - SPECIAL REVENUE	69,920	69,920	69,920	69,920	69,920	69,920	69,920
669.901 (ADD)/USE-WORKING CAPITAL	36,632	36,632	36,632	36,632	36,632	36,632	136,632
669.903 (ADD)/USE-GENERAL R&R	316,412	316,412	316,412	300,490	239,556	217,246	72,617
TOTAL ESTIMATED REVENUES	476,448	476,448	476,448	460,526	399,592	377,282	332,653
APPROPRIATIONS							
311 MANAGEMENT FEES	2,471	2,471	2,471	2,471	2,471	2,471	2,471
314 TAX COLLECTOR FEES	823	823	823	823	823	823	823
319 OTHER PROFESSIONAL SVCS	742	742	742	742	742	742	742
462 BUILDING/STRUCTURE MAINT	56,000	56,000	56,000	56,000	56,000	56,000	56,000
633 INFRASTRUCTURE	316,412	316,412	316,412	300,490	239,556	217,246	72,617
911 TRANS TO GENERAL R&R	100,000	100,000	100,000	100,000	100,000	100,000	200,000
TOTAL APPROPRIATIONS	476,448	476,448	476,448	460,526	399,592	377,282	332,653
NET OF REVENUES/APPROPRIATIONS - FUND 20.123	0	0	0	0	0	0	0

ROAD MAINTENANCE
WORKING CAPITAL AND RESERVE BALANCES

WORKING CAPITAL

	2024-25 Amended Budget	2024-25 Projected	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	437,372	437,372	342,090	305,458	268,826	232,194	195,562
Deposits	139,371	151,371	123,404	123,404	123,404	123,404	123,404
Expenditures	171,458	146,653	60,036	60,036	60,036	60,036	60,036
Capital Expenditures		0	0		0		
Transfer to General R&R	100,000	100,000	100,000	100,000	100,000	100,000	200,000
Ending Balance	305,285	342,090	305,458	268,826	232,194	195,562	58,930

RESERVES

Road R & R

	2024-25 Amended Budget	2024-25 Projected	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	626,450	626,450	726,450	510,038	309,548	169,992	52,746
Deposits	100,000	100,000	100,000	100,000	100,000	100,000	200,000
Expenditures	0	0	316,412	300,490	239,556	217,246	72,617
Ending Balance	726,450	726,450	510,038	309,548	169,992	52,746	180,129

TOTAL COMBINED	**1,031,735**	**1,068,540**	**815,496**	**578,374**	**402,186**	**248,308**	**239,059**

FY24-25 Operating Budget	$171,458
3 Months	$42,865
4 Months	$57,153

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 20.125 COMMUNITY STANDARDS FUND									
ESTIMATED REVENUES									
338.056 CS FEES FROM RAD	69,854	21,001	21,001	10,140	15,633	15,633	12,901	(8,100)	(38.57)
338.058 COMM STD FEE FR D1	43,255	10,142	10,142	3,432	8,551	8,551	6,960	(3,182)	(31.37)
338.059 COMM STD FEE FR D2	41,827	13,330	13,330	4,092	5,720	5,720	4,659	(8,671)	(65.05)
338.060 COMM STD FEE FR D3	45,950	8,119	8,119	2,728	5,283	5,283	4,303	(3,816)	(47.00)
338.061 COMM STD FEE FR D4	66,163	12,852	12,852	5,424	12,852	12,852	8,133	(4,719)	(36.72)
338.062 COMM STD FEE FR D5	59,308	7,023	7,023	2,287	5,538	5,538	4,537	(2,486)	(35.40)
338.063 COMM STD FEE FR D6	98,686	14,180	14,180	5,889	14,180	14,180	14,124	(56)	(0.39)
338.064 COMM STD FEE FR D7	55,006	360	360	203	360	360	419	59	16.39
338.065 COMM STD FEE FR D8	57,250	8,231	8,231	4,737	8,231	8,231	8,480	249	3.03
338.066 COMM STD FEE FR D9	51,314	6,097	6,097	2,982	6,097	6,097	7,065	968	15.88
338.067 COMM STD FEE FR D10	100,498	8,813	8,813	4,042	8,813	8,813	11,014	2,201	24.97
338.111 COMM STD FEE FR D11	39,866	1,681	1,681	1,615	1,681	1,681	4,710	3,029	180.19
338.112 COMM STD FEE FR D12	183,043	10,763	10,763	6,958	10,763	10,763	12,378	1,615	15.01
338.113 COMM STD FEE FR D13	0	18,344	18,344	7,643	18,344	18,344	27,269	8,925	48.65
341.303 COMM STAND FEES FROM DEVELOPER	335,297	23,614	23,614	20,103	24,363	24,363	21,224	(2,390)	(10.12)
341.999 MISCELLANEOUS REVENUE	322	0	0	10	0	0	0	0	0.00
354.001 DEED COMPLIANCE FINES	286,803	110,000	110,000	62,692	110,000	110,000	146,000	36,000	32.73
361.101 INT INCOME - CFB	2,324	3,004	3,004	730	1,000	1,000	1,000	(2,004)	(66.71)
361.102 INT INCOME - CASH EQUIV	29,578	27,000	27,000	12,112	15,000	15,000	15,000	(12,000)	(44.44)
361.307 LTP UNREALIZED GAIN/LOSS	16,122	0	0	(4,835)	0	0	0	0	0.00
361.407 LTP REALIZED GAIN/LOSS	10,269	0	0	3,273	0	0	0	0	0.00
669.901 (ADD)/USE-WORKING CAPITAL	0	(30,000)	(30,000)	0	37,767	37,767	0	30,000	(100.00)
TOTAL ESTIMATED REVENUES	1,592,735	274,554	274,554	156,257	310,176	310,176	310,176	35,622	12.97
APPROPRIATIONS									
121 REGULAR SALARY & WAGES	661,396	0	0	0	0	0	0	0	0.00
141 OVERTIME	(50)	0	0	0	0	0	0	0	0.00
211 SOCIAL SECURITY TAXES	38,766	0	0	0	0	0	0	0	0.00
212 MEDICARE TAXES	9,067	0	0	0	0	0	0	0	0.00
221 RETIREMENT CONTR-EMPLOYER	45,471	0	0	0	0	0	0	0	0.00
222 RETIREMENT CONTR-EMPLOYER MATCH	2,996	0	0	0	0	0	0	0	0.00
231 HEALTH & LIFE INSURANCE	185,480	0	0	0	0	0	0	0	0.00
241 WORKER'S COMPENSATION	7,437	0	0	0	0	0	0	0	0.00
313 LEGAL SERVICES	222,441	185,000	185,000	74,286	216,000	216,000	216,000	31,000	16.76
319 OTHER PROFESSIONAL SVCS	148	254	254	96	526	526	526	272	107.09
349 MISC CONTRACTUAL SVCS	41,211	51,800	51,800	11,913	50,000	50,000	50,000	(1,800)	(3.47)
401 TRAVEL & PER DIEM	24	0	0	0	0	0	0	0	0.00
412 POSTAGE	4,932	5,500	5,500	1,761	5,650	5,650	5,650	150	2.73
442 EQUIPMENT RENTAL	7,401	0	0	0	0	0	0	0	0.00
443 VEHICLE RENTAL	30,932	0	0	0	0	0	0	0	0.00
465 VEHICLE REPAIR & MAINT	1,255	0	0	0	0	0	0	0	0.00
469 OTHER MAINTENANCE	31,825	30,000	30,000	5,700	36,000	36,000	36,000	6,000	20.00
471 PRINTING & BINDING	699	0	0	0	0	0	0	0	0.00
497 LEGAL ADVERTISING	1,789	2,000	2,000	587	2,000	2,000	2,000	0	0.00
511 OFFICE SUPPLIES	4,817	0	0	0	0	0	0	0	0.00
521 GASOLINE/DIESEL	3,455	0	0	0	0	0	0	0	0.00
522 OPERATING SUPPLIES	10,893	0	0	0	0	0	0	0	0.00
525 NON CAPITAL HARDWARE/SOFTWARE	4,914	0	0	0	0	0	0	0	0.00
542 TRAINING & EDUCATION	4,205	0	0	0	0	0	0	0	0.00
992 BAD DEBT EXPENSE - GOVT	0	0	0	(98,606)	0	0	0	0	0.00
993 SURPLUS FINES	8,950	0	0	0	0	0	0	0	0.00
TOTAL APPROPRIATIONS	1,330,454	274,554	274,554	(4,263)	310,176	310,176	310,176	35,622	12.97
NET OF REVENUES/APPROPRIATIONS - FUND 20.125	262,281	0	0	160,520	0	0	0	0	0.00

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
Fund: 20.125 COMMUNITY STANDARDS FUND							
ESTIMATED REVENUES							
338.056 CS FEES FROM RAD	15,633	15,633	12,901	13,369	13,863	14,381	14,925
338.058 COMM STD FEE FR D1	8,551	8,551	6,960	7,234	7,521	7,823	8,140
338.059 COMM STD FEE FR D2	5,720	5,720	4,659	4,841	5,033	5,235	5,446
338.060 COMM STD FEE FR D3	5,283	5,283	4,303	4,472	4,649	4,835	5,030
338.061 COMM STD FEE FR D4	12,852	12,852	8,133	8,426	8,734	9,057	9,397
338.062 COMM STD FEE FR D5	5,538	5,538	4,537	4,709	4,889	5,078	5,276
338.063 COMM STD FEE FR D6	14,180	14,180	14,124	14,468	14,830	15,209	15,608
338.064 COMM STD FEE FR D7	360	360	419	660	912	1,177	1,455
338.065 COMM STD FEE FR D8	8,231	8,231	8,480	8,788	9,111	9,450	9,807
338.066 COMM STD FEE FR D9	6,097	6,097	7,065	7,326	7,600	7,888	8,190
338.067 COMM STD FEE FR D10	8,813	8,813	11,014	11,421	11,849	12,298	12,769
338.111 COMM STD FEE FR D11	1,681	1,681	4,710	4,820	4,935	5,056	5,183
338.112 COMM STD FEE FR D12	10,763	10,763	12,378	12,663	12,963	13,277	13,608
338.113 COMM STD FEE FR D13	18,344	18,344	27,269	27,908	28,579	29,284	30,023
341.303 COMM STAND FEES FROM DEVELOPER	24,363	24,363	21,224	21,751	22,311	22,897	23,510
354.001 DEED COMPLIANCE FINES	110,000	110,000	146,000	153,500	162,000	172,500	185,000
361.101 INT INCOME - CFB	1,000	1,000	1,000	1,000	1,000	1,000	1,000
361.102 INT INCOME - CASH EQUIV	15,000	15,000	15,000	15,000	15,000	15,000	15,000
669.901 (ADD)/USE-WORKING CAPITAL	37,767	37,767	0	45,000	45,000	45,000	45,000
TOTAL ESTIMATED REVENUES	310,176	310,176	310,176	367,356	380,779	396,445	414,367
APPROPRIATIONS							
313 LEGAL SERVICES	216,000	216,000	216,000	220,550	225,328	230,344	235,611
319 OTHER PROFESSIONAL SVCS	526	526	526	526	526	526	526
349 MISC CONTRACTUAL SVCS	50,000	50,000	50,000	95,000	95,000	95,000	95,000
412 POSTAGE	5,650	5,650	5,650	5,780	5,925	6,075	6,230
469 OTHER MAINTENANCE	36,000	36,000	36,000	43,500	52,000	62,500	75,000
497 LEGAL ADVERTISING	2,000	2,000	2,000	2,000	2,000	2,000	2,000
TOTAL APPROPRIATIONS	310,176	310,176	310,176	367,356	380,779	396,445	414,367
NET OF REVENUES/APPROPRIATIONS - FUND 20.125	0	0	0	0	0	0	0

COMMUNITY STANDARDS
WORKING CAPITAL AND RESERVE BALANCES

WORKING CAPITAL

	2024-25 Amended	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	405,477	435,477	435,477	390,477	345,477	300,477
Deposits	304,554	310,176	322,356	335,779	351,445	369,367
Expenditures	274,554	310,176	367,356	380,779	396,445	414,367
Ending Balance	435,477	435,477	390,477	345,477	300,477	255,477

RESERVES

DEED VIOLATION RESERVES

	2024-25 Amended	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	23,296	23,296	23,296	23,296	23,296	23,296
Deposits	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0
Ending Balance	23,296	23,296	23,296	23,296	23,296	23,296

FY24-25 Operating Budget	$274,554
3-Months	$68,639
4-Months	$91,518

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 20.425 THE ENRICHMENT ACADEMY									
ESTIMATED REVENUES									
341.999 MISCELLANEOUS REVENUE	100	200	200	15	100	100	100	(100)	(50.00)
347.217 MERCHANDISE/T-S	10	0	0	0	0	0	0	0	0.00
347.246 THE ENRICHMENT ACADEMY-S	992,090	953,088	953,088	1,040,169	980,000	980,000	980,000	26,912	2.82
347.247 THE ENRICHMENT ACADEMY-M	22,623	20,000	20,000	12,253	15,000	15,000	15,000	(5,000)	(25.00)
347.248 THE ENRICHMENT ACADEMY-L	7,776	9,000	9,000	7,922	5,000	5,000	5,000	(4,000)	(44.44)
361.101 INT INCOME - CFB	6,333	6,000	6,000	2,988	2,000	2,000	2,000	(4,000)	(66.67)
361.102 INT INCOME - CASH EQUIV	53,779	44,100	44,100	31,232	34,000	34,000	34,000	(10,100)	(22.90)
361.307 LTP UNREALIZED GAIN/LOSS	1,917	0	0	(575)	0	0	0	0	0.00
361.407 LTP REALIZED GAIN/LOSS	1,221	0	0	389	0	0	0	0	0.00
669.901 (ADD)/USE-WORKING CAPITAL	0	(120,287)	(120,287)	0	(92,574)	(92,574)	(92,574)	27,713	(23.04)
TOTAL ESTIMATED REVENUES	1,085,849	912,101	912,101	1,094,393	943,526	943,526	943,526	31,425	3.45
APPROPRIATIONS									
121 REGULAR SALARY & WAGES	143,310	202,047	202,047	73,722	219,219	219,219	219,219	17,172	8.50
141 OVERTIME	889	0	0	833	1,000	1,000	1,000	1,000	0.00
211 SOCIAL SECURITY TAXES	6,917	11,398	11,398	3,856	12,402	12,402	12,402	1,004	8.81
212 MEDICARE TAXES	2,064	2,933	2,933	1,065	3,179	3,179	3,179	246	8.39
221 RETIREMENT CONTR-EMPLOYER	7,019	11,480	11,480	4,430	12,491	12,491	12,491	1,011	8.81
222 RETIREMENT CONTR-EMPLOYER MATCH	3,403	4,921	4,921	1,898	5,353	5,353	5,353	432	8.78
231 HEALTH & LIFE INSURANCE	15,555	43,614	43,614	9,691	54,423	54,423	54,423	10,809	24.78
241 WORKER'S COMPENSATION	635	1,555	1,555	1,104	1,515	1,515	1,515	(40)	(2.57)
311 MANAGEMENT FEES	90,730	108,138	108,138	54,072	84,406	84,406	84,406	(23,732)	(21.95)
313 LEGAL SERVICES	1,729	500	500	0	500	500	500	0	0.00
319 OTHER PROFESSIONAL SVCS	7,450	40,100	40,100	925	40,038	40,038	40,038	(62)	(0.15)
343 SYSTEMS MGMT SUPPORT	4,446	0	0	0	300	300	300	300	0.00
349 MISC CONTRACTUAL SVCS	403,395	390,515	390,515	275,246	400,000	400,000	400,000	9,485	2.43
401 TRAVEL & PER DIEM	0	1,000	1,000	0	500	500	500	(500)	(50.00)
412 POSTAGE	0	100	100	0	0	0	0	(100)	(100.00)
461 EQUIPMENT MAINTENANCE	0	500	500	0	500	500	500	0	0.00
471 PRINTING & BINDING	34,224	50,000	50,000	510	50,000	50,000	50,000	0	0.00
491 BANK CHARGES	20,159	29,000	29,000	25,646	29,000	29,000	29,000	0	0.00
499 MISC CURRENT CHARGES	0	100	100	0	0	0	0	(100)	(100.00)
511 OFFICE SUPPLIES	883	2,500	2,500	195	2,000	2,000	2,000	(500)	(20.00)
522 OPERATING SUPPLIES	3,499	6,700	6,700	2,218	6,700	6,700	6,700	0	0.00
524 NON CAPITAL FF&E	908	5,000	5,000	0	20,000	20,000	20,000	15,000	300.00
TOTAL APPROPRIATIONS	747,215	912,101	912,101	455,411	943,526	943,526	943,526	31,425	3.45
NET OF REVENUES/APPROPRIATIONS - FUND 20.425	338,634	0	0	638,982	0	0	0	0	0.00

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
Fund: 20.425 THE ENRICHMENT ACADEMY							
ESTIMATED REVENUES							
341.999 MISCELLANEOUS REVENUE	100	100	100	100	100	100	100
347.246 THE ENRICHMENT ACADEMY-S	980,000	980,000	980,000	1,030,000	1,082,500	1,137,625	1,195,506
347.247 THE ENRICHMENT ACADEMY-M	15,000	15,000	15,000	15,000	15,000	15,000	15,000
347.248 THE ENRICHMENT ACADEMY-L	5,000	5,000	5,000	5,000	5,000	5,000	5,000
361.101 INT INCOME - CFB	2,000	2,000	2,000	2,000	2,000	2,000	2,000
361.102 INT INCOME - CASH EQUIV	34,000	34,000	34,000	34,000	34,000	34,000	34,000
669.901 (ADD)/USE-WORKING CAPITAL	(92,574)	(92,574)	(92,574)	(125,103)	(143,722)	(163,565)	(184,698)
TOTAL ESTIMATED REVENUES	943,526	943,526	943,526	960,997	994,878	1,030,160	1,066,908
APPROPRIATIONS							
121 REGULAR SALARY & WAGES	219,219	219,219	219,219	225,796	232,571	239,547	246,734
141 OVERTIME	1,000	1,000	1,000	1,000	1,000	1,000	1,000
211 SOCIAL SECURITY TAXES	12,402	12,402	12,402	12,775	13,158	13,552	13,959
212 MEDICARE TAXES	3,179	3,179	3,179	3,275	3,373	3,474	3,578
221 RETIREMENT CONTR-EMPLOYER	12,491	12,491	12,491	12,866	13,252	13,650	14,059
222 RETIREMENT CONTR-EMPLOYER MATCH	5,353	5,353	5,353	5,514	5,679	5,850	6,025
231 HEALTH & LIFE INSURANCE	54,423	54,423	54,423	56,056	57,738	59,470	61,254
241 WORKER'S COMPENSATION	1,515	1,515	1,515	1,561	1,608	1,656	1,706
311 MANAGEMENT FEES	84,406	84,406	84,406	84,406	84,406	84,406	84,406
313 LEGAL SERVICES	500	500	500	513	525	538	552
319 OTHER PROFESSIONAL SVCS	40,038	40,038	40,038	41,038	42,063	43,114	44,191
343 SYSTEMS MGMT SUPPORT	300	300	300	308	315	323	331
349 MISC CONTRACTUAL SVCS	400,000	400,000	400,000	420,000	441,000	463,060	486,203
401 TRAVEL & PER DIEM	500	500	500	513	525	538	552
461 EQUIPMENT MAINTENANCE	500	500	500	513	525	538	552
471 PRINTING & BINDING	50,000	50,000	50,000	51,250	52,531	53,845	55,191
491 BANK CHARGES	29,000	29,000	29,000	29,725	30,468	31,230	32,011
511 OFFICE SUPPLIES	2,000	2,000	2,000	2,020	2,101	2,154	2,208
522 OPERATING SUPPLIES	6,700	6,700	6,700	6,868	7,040	7,215	7,396
524 NON CAPITAL FF&E	20,000	20,000	20,000	5,000	5,000	5,000	5,000
TOTAL APPROPRIATIONS	943,526	943,526	943,526	960,997	994,878	1,030,160	1,066,908
NET OF REVENUES/APPROPRIATIONS - FUND 20.425	0	0	0	0	0	0	0

THE ENRICHMENT ACADEMY
WORKING CAPITAL AND RESERVE BALANCES

WORKING CAPITAL	2024-25 Amended Budget	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	976,091	1,096,378	1,096,378	1,096,378	1,096,378	1,259,943
Deposits	1,032,388	1,036,100	1,086,100	1,138,600	1,193,725	1,251,606
Expenditures	912,101	943,526	960,997	994,878	1,030,160	1,066,908
Ending Balance	1,096,378	1,188,952	1,221,481	1,240,100	1,259,943	1,444,641

FY24-25 Operating Budget	$912,101
3 Months	$228,025
4 Months	$304,034

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 20.501 HEALTH SELF INSURANCE FUND									
ESTIMATED REVENUES									
341.200 SERVICE FEES	5,945,154	11,033,494	11,033,494	4,477,634	13,224,980	13,224,980	13,224,980	2,191,486	19.86
341.201 REBATE - PHARMACY	96,179	0	0	319,895	0	0	0	0	0.00
361.101 INT INCOME - CFB	29,369	0	0	32,917	65,000	65,000	65,000	65,000	0.00
669.901 (ADD)/USE-WORKING CAPITAL	0	(1,564,418)	(2,114,418)	0	(788,432)	(788,432)	(788,432)	1,325,986	(62.71)
TOTAL ESTIMATED REVENUES	6,070,702	9,469,076	8,919,076	4,830,446	12,501,548	12,501,548	12,501,548	3,582,472	40.17
APPROPRIATIONS									
319 OTHER PROFESSIONAL SVCS	1,384	1,484	1,484	0	1,500	1,500	1,500	16	1.08
451 CASUALTY & LIABILITY INSUR	444,538	605,312	605,312	345,703	777,220	777,220	777,220	171,908	28.40
452 INSURANCE DEDUCTIBLE PYMTS	694,737	1,638,280	1,638,280	549,337	1,727,108	1,727,108	1,727,108	88,828	5.42
453 SELF INS - CLAIMS	4,457,798	7,000,000	7,000,000	2,541,715	9,765,000	9,765,000	9,765,000	2,765,000	39.50
455 HSA-HIGH DEDUCTIBLE PLAN CONTRIBUTION	0	224,000	224,000	0	230,720	230,720	230,720	6,720	3.00
TOTAL APPROPRIATIONS	5,598,457	9,469,076	9,469,076	3,436,755	12,501,548	12,501,548	12,501,548	3,032,472	32.03
NET OF REVENUES/APPROPRIATIONS - FUND 20.501	472,245	0	(550,000)	1,393,691	0	0	0	550,000	(100.00)

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER DESCRIPTION	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
Fund: 20.501 HEALTH SELF INSURANCE FUND							
ESTIMATED REVENUES							
341.200 SERVICE FEES	13,224,980	13,224,980	13,224,980	13,621,730	14,030,382	14,451,294	14,884,833
361.101 INT INCOME - CFB	65,000	65,000	65,000	65,000	65,000	65,000	65,000
669.901 (ADD)/USE-WORKING CAPITAL	(788,432)	(788,432)	(788,432)	(764,238)	(732,678)	(692,230)	(642,170)
TOTAL ESTIMATED REVENUES	12,501,548	12,501,548	12,501,548	12,922,492	13,362,704	13,824,064	14,307,663
APPROPRIATIONS							
319 OTHER PROFESSIONAL SVCS	1,500	1,500	1,500	1,545	1,600	1,650	1,700
451 CASUALTY & LIABILITY INSUR	777,220	777,220	777,220	800,537	824,553	849,290	875,107
452 INSURANCE DEDUCTIBLE PYMTS	1,727,108	1,727,108	1,727,108	1,824,818	1,932,300	2,050,530	2,180,584
453 SELF INS - CLAIMS	9,765,000	9,765,000	9,765,000	10,057,950	10,359,480	10,670,480	10,990,595
455 HSA-HIGH DEDUCTIBLE PLAN CONTRIBUTION	230,720	230,720	230,720	237,642	244,771	252,114	259,677
TOTAL APPROPRIATIONS	12,501,548	12,501,548	12,501,548	12,922,492	13,362,704	13,824,064	14,307,663
NET OF REVENUES/APPROPRIATIONS - FUND 20.501	0	0	0	0	0	0	0

HEALTH SELF INSURANCE
WORKING CAPITAL BALANCE

WORKING CAPITAL	2024-25 Amended Budget	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	472,244	2,586,662	3,375,094	4,139,332	4,872,010	5,564,240
Deposits	11,583,494	13,289,980	13,686,730	14,095,382	14,516,294	14,949,833
Expenditures	9,469,076	12,501,548	12,922,492	13,362,704	13,824,064	14,307,663
Ending Balance	2,586,662	3,375,094	4,139,332	4,872,010	5,564,240	6,206,410

FY24-25 Operating Budget	9,469,076
3 Months	2,367,269
4 Months	3,156,359