RESOLUTION 2025-15

A RESOLUTION APPROVING THE DISTRICT'S PROPOSED BUDGET OF THE SUMTER LANDING 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 of Supervisors, the District's proposed operating budget 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 SUMTER LANDING COMMUNITY DEVELOPMENT DISTRICT;

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

Sumter Landing Amenities Division Fund	**$**	**146,702,744**
Lake Sumter Landing Fund	**$**	**3,099,913**
Project Wide Fund	**$**	**22,151,322**
Fitness Fund	**$**	**1,401,673**

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

Date:	September 2, 2025
Time:	1:30 p.m.
Place	See Breeze Recreation Center 2384 Buena Vista Blvd The Villages, Florida 32162

Adopted this 2nd day of June, 2025.

SUMTER LANDING COMMUNITY DEVELOPMENT DISTRICT

Michael Berning, Chair

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: 30.431 SLAD					
ESTIMATED REVENUES					
341.302 REC FEES FROM DEV	286,018	1,378,307	1,378,307	64,326	0
341.318 AMENITY FEES	84,078,401	86,803,783	106,348,481	48,315,613	123,570,540
341.905 PROPERTY DAMAGE REIMBURSEMENTS	6,205	15,000	15,000	5,087	22,500
341.909 COPIES-PUBLIC/T-S	2	0	0	0	0
341.910 SALES TAX COLLECTION ALLOWANCE	673	700	700	345	700
341.911 LIEN FEES	2,120	2,000	2,000	3,120	2,000
341.917 INSURANCE REIMBURSEMENT	10,985	0	0	0	0
341.918 ACCESS CD FEE/NT-S	410,624	350,000	350,000	209,406	600,000
341.919 GATE REPAIR FEES	43,500	35,000	35,000	35,500	52,500
341.921 AMENITY LATE PENALTY FEE	77,029	85,000	85,000	53,544	120,000
341.999 MISCELLANEOUS REVENUE	37,899	20,000	20,000	2,751	60,000
342.901 HOME/BUS WATCH/T-S	36,229	17,000	17,000	11,335	25,000
342.903 FIRE SAFETY (FUTURES)	711,780	750,214	750,214	264,325	0
347.203 DAILY TRAIL/T-S	329,762	470,000	470,000	206,226	525,000
347.204 DAILY CART RNT/T-S	7,797	15,000	15,000	9,735	15,000
347.205 DAILY GRN FEE/T-S	224,360	360,000	360,000	205,507	375,000
347.206 CLUB RENTALS	0	0	0	2,741	0
347.208 ANNUAL TRAIL/T-S	1,867,498	1,600,000	1,600,000	1,441,342	2,850,000
347.215 LIFESTYLE-GEN/NT-S	11,675	20,000	20,000	10,035	20,000
347.216 LIFESTYLE-GLB/NT-S	151,851	150,000	150,000	120,323	215,000
347.217 MERCHANDISE/T-S	2,597	0	0	0	0
347.220 LIFESTYLE-GEN/NT-L	72	0	0	59	0
347.226 BOAT TOURS	101,414	150,000	150,000	157	150,000
347.240 DAILY TRAIL/T-L	36,983	50,000	50,000	20,560	60,000
347.242 DAILY CART RNT/T-L	491	1,000	1,000	289	1,000
347.244 DAILY GRN FEE/T-L	24,470	40,000	40,000	17,927	40,000
347.249 BOATS N/T	837	0	0	0	0
361.101 INT INCOME - CFB	16,639	20,000	20,000	20,161	7,000
361.102 INT INCOME - CASH EQUIV	3,436,003	2,000,000	2,000,000	1,519,563	1,805,000
361.103 INT INCOME - USB	576,139	200,000	200,000	133,949	231,000
361.306 FLGIT-UNREALIZED GAIN/LOSS	658,611	0	0	192,331	0
361.307 LTP UNREALIZED GAIN/LOSS	2,226,416	0	0	(720,203)	0
361.309 FLFIT-UNREALIZED GAIN/LOSS	113,809	0	0	(32,160)	0
361.407 LTP REALIZED GAIN/LOSS	1,380,496	1,300,000	1,300,000	462,975	450,000
361.409 FLFIT-REALIZED GAIN/LOSS	527,573	250,000	250,000	274,472	250,000
362.002 ATM LEASE/T-S	18,121	25,000	25,000	18,619	25,000
362.006 VENDING MACHINES	7,224	6,000	6,000	2,774	6,000
362.007 LEASE REVENUE	94,570	100,000	100,000	50,833	316,972
362.009 RM RENTALS/T-L	2,164	2,500	2,500	1,530	2,500
362.010 RM RENTALS/T-S	148,263	130,000	130,000	91,464	225,000
362.016 RM RENTALS/NT-S	2,765	5,000	5,000	2,325	5,000
362.020 ATM LEASE/T-L	636	1,000	1,000	653	1,000
365.001 SALES OF SURPLUS MATERIAL & SC	5,843	5,000	5,000	9,741	5,000
366.001 CONTRIBUTIONS FROM DEVELOPER	0	0	0	3,007,662	0
669.901 (ADD)/USE-WORKING CAPITAL	0	14,373,469	11,161,611	0	14,669,032
TOTAL ESTIMATED REVENUES	97,676,544	110,730,973	127,063,813	56,036,942	146,702,744
APPROPRIATIONS					
311 ADMINISTRATIVE SVCS	2,180,477	2,177,284	2,223,599	1,088,644	2,487,093
311 COMMUNITY WATCH SVCS	5,504,859	5,694,043	7,065,677	2,847,025	8,356,409
311 CUSTOMER SERVICE	1,057,514	1,311,625	1,578,901	655,813	1,032,051

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: 30.431 SLAD						
APPROPRIATIONS						
311 GOLF MAINT		558,365	611,055	758,869	305,529	754,326
311 GOLF OPERATIONS		2,719,704	2,232,425	2,815,294	930,175	3,274,649
311 PROPERTY MGMT SVCS		1,980,492	1,980,492	1,980,492	990,246	3,108,866
311 RECREATION SERVICES		8,750,122	9,093,708	11,362,032	4,732,894	14,051,585
312 ENGINEERING SERVICES		44,659	274,840	320,919	26,143	369,000
313 LEGAL SERVICES		118,215	50,000	50,000	59,088	50,000
319 OTHER PROFESSIONAL SVCS		113,959	148,561	173,153	67,908	189,748
321 ACCOUNTING SERVICES		2,000	2,000	2,000	0	2,000
322 AUDITING SERVICES		41,771	42,230	42,230	10,560	42,230
323 TRUSTEE SERVICES		25,321	25,322	25,322	25,321	25,322
341 JANITORIAL SVCS		2,134,655	2,333,636	2,986,802	1,067,663	3,629,596
343 SYSTEMS MGMT SUPPORT		227,954	200,389	200,389	106,579	211,104
345 DEPT OF SAFETY		2,539,551	2,577,989	2,577,989	1,272,536	2,456,508
349 MISC CONTRACTUAL SVCS		3,086	0	0	0	0
411 TELEPHONE		30,414	0	650	12,887	660
413 CABLE		48,854	66,072	66,072	22,332	60,801
431 ELECTRICITY		1,525,902	2,069,560	2,071,046	780,724	2,734,888
432 NATURAL GAS		585,692	617,016	617,016	495,914	943,506
433 WATER & SEWER		272,779	287,699	291,034	136,074	453,262
434 IRRIGATION WATER		485,822	469,746	509,746	467,551	739,034
435 IRRIGATION PHONES		283	314	314	121	324
436 SOLID WASTE		76,013	86,126	86,126	38,414	128,546
441 OFFICE LEASES		13,638	14,000	14,000	8,019	14,000
442 EQUIPMENT RENTAL		9,365	10,200	10,200	2,583	9,100
443 VEHICLE RENTAL		147,663	0	0	0	0
444 STORAGE UNIT RENTAL		25,508	20,627	20,627	15,614	43,260
451 CASUALTY & LIABILITY INSUR		1,187,464	1,303,500	1,303,500	604,798	1,782,845
452 INSURANCE DEDUCTIBLE PYMTS		20,163	0	0	0	0
461 EQUIPMENT MAINTENANCE		82,517	307,168	307,168	14,183	91,880
462 BUILDING/STRUCTURE MAINT		5,191,909	8,398,510	10,440,325	2,277,790	10,874,187
463 LANDSCAPE MAINT-RECURRING		1,971,692	2,039,409	2,896,277	1,162,961	17,990,705
464 LANDSCAPE MAINT-NON RECURRING		863,384	1,623,460	1,677,514	276,387	2,002,240
465 VEHICLE REPAIR & MAINT		367	0	0	0	0
466 POOL MAINTENANCE		2,375,233	2,375,234	3,035,234	1,270,117	3,492,285
467 GATE MAINTENANCE		737,963	255,030	255,462	122,188	336,806
468 IRRIGATION REPAIR		322,217	516,048	577,951	165,745	676,596
469 OTHER MAINTENANCE		7,726,376	15,714,567	16,192,830	6,034,943	3,841,142
471 PRINTING & BINDING		1,720	3,000	3,000	144	3,000
484 LIFESTYLE EVENTS-GENERAL		19,759	110,000	106,500	9,140	82,000
491 BANK CHARGES		81,426	108,500	108,500	12,795	109,500
492 MAINT & BOND ASSESSMENTS		69,882	100,000	100,000	66,265	100,000
493 PERMITS & LICENSES		18,900	34,495	43,971	175	29,150
494 OVERAGE & SHORTAGE		(226)	0	0	46	0
497 LEGAL ADVERTISING		4,519	3,500	3,500	1,138	3,500
499 MISC CURRENT CHARGES		4,535	28,000	28,000	1,611	6,000
511 OFFICE SUPPLIES		33,852	56,150	56,150	11,406	51,200
521 GASOLINE/DIESEL		18,026	30,830	30,830	8,010	27,755
522 OPERATING SUPPLIES		319,886	465,990	467,944	129,493	407,590
523 RECREATION SUPPLIES		232,879	524,725	504,725	97,772	442,135
524 NON CAPITAL FF&E		1,437,019	3,788,388	4,003,675	376,920	3,725,053
525 NON CAPITAL HARDWARE/SOFTWARE		15,546	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: 30.431 SLAD						
APPROPRIATIONS						
529 OPERATING SUPPLIES OTHER		0	0	0	0	3,995,800
542 TRAINING & EDUCATION		0	500	500	0	500
543 PROFESSIONAL DUES		0	500	500	0	500
546 SUBSCRIPTIONS - MEMBERSHIP FEES		0	0	0	0	2,070
591 DEPRECIATION EXPENSE		7,643,433	0	0	0	0
622 BUILDINGS		875,512	6,529,255	6,893,498	1,625,406	4,396,054
623 LEASEHOLD IMPROVEMENTS		56,632	0	0	0	0
633 INFRASTRUCTURE		3,261,954	8,229,168	10,810,161	2,556,899	9,041,685
641 VEHICLES		67,256	0	0	0	0
642 CAPITAL FF&E		68,534	15,000	112,000	7,490	805,500
710 PRINCIPAL		8,510,000	8,785,000	8,785,000	8,785,000	11,390,000
721 INTEREST EXP - SR DEBT		14,738,087	14,738,087	16,668,599	9,152,034	23,574,198
730 MISC BOND EXPENSES		0	0	1,550,000	1,837,767	3,000
911 TRANS TO GENERAL R&R		2,250,000	2,250,000	2,250,000	1,125,000	2,250,000
TOTAL APPROPRIATIONS		91,433,053	110,730,973	127,063,813	53,899,980	146,702,744
NET OF REVENUES/APPROPRIATIONS - FUND 30.431		6,243,491	0	0	2,136,962	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: 30.131 LAKE SUMTER LANDING						
ESTIMATED REVENUES						
325.214	CAM & ROAD MAINTENANCE ASSESSM	2,304,788	2,551,188	2,551,188	2,551,902	2,675,032
341.905	PROPERTY DAMAGE REIMBURSEMENTS	1,772	0	0	0	0
341.999	MISCELLANEOUS REVENUE	14,937	20,000	20,000	10,139	20,000
361.101	INT INCOME - CFB	2,309	4,000	4,000	940	1,000
361.102	INT INCOME - CASH EQUIV	56,114	70,000	70,000	30,779	45,000
361.105	INTEREST INCOME-TAX COLLECTOR	2,308	0	0	1,520	0
361.306	FLGIT-UNREALIZED GAIN/LOSS	39,077	0	0	10,955	0
361.307	LTP UNREALIZED GAIN/LOSS	79,807	0	0	(23,599)	0
361.309	FLFIT-UNREALIZED GAIN/LOSS	728	0	0	(140)	0
361.407	LTP REALIZED GAIN/LOSS	51,186	70,000	70,000	15,665	35,000
361.409	FLFIT-REALIZED GAIN/LOSS	3,272	8,000	8,000	2,074	3,500
362.012	RENTS & LEASES/T-S	20,845	20,000	20,000	15,388	20,000
362.023	RENTS & LEASES/NT-S	5,741	10,000	10,000	2,392	5,741
669.901	(ADD)/USE-WORKING CAPITAL	0	(119,047)	(119,047)	0	(68,959)
669.903	(ADD)/USE-GENERAL R&R	0	240,007	375,007	0	71,113
669.904	(ADD)/USE-ROADS R&R	0	605,900	605,900	0	292,486
TOTAL ESTIMATED REVENUES		2,582,884	3,480,048	3,615,048	2,618,015	3,099,913
APPROPRIATIONS						
311	MANAGEMENT FEES	191,048	191,048	191,048	95,528	187,824
312	ENGINEERING SERVICES	5,378	56,348	44,963	240	1,000
314	TAX COLLECTOR FEES	46,096	53,160	53,160	51,038	55,730
319	OTHER PROFESSIONAL SVCS	19,950	15,522	41,832	31,029	15,668
341	JANITORIAL SVCS	153,940	167,687	167,687	81,048	169,627
343	SYSTEMS MGMT SUPPORT	85,694	105,056	105,056	35,337	105,121
431	ELECTRICITY	191,864	268,193	268,193	155,008	364,552
433	WATER & SEWER	11,108	11,823	11,823	6,313	13,000
434	IRRIGATION WATER	10,202	11,273	11,273	5,687	13,000
435	IRRIGATION PHONES	567	631	631	243	700
436	SOLID WASTE	18,497	20,826	20,826	9,361	20,085
437	CHILLED WATER	7,766	8,492	8,492	1,520	5,000
444	STORAGE UNIT RENTAL	1,594	1,500	1,500	648	2,000
462	BUILDING/STRUCTURE MAINT	612,449	431,433	397,846	187,982	467,678
463	LANDSCAPE MAINT-RECURRING	381,737	383,753	383,753	163,007	410,330
464	LANDSCAPE MAINT-NON RECURRING	84,047	108,000	108,000	41,768	130,000
468	IRRIGATION REPAIR	7,614	12,458	12,458	4,575	11,500
469	OTHER MAINTENANCE	301,248	308,027	454,737	125,710	293,466
498	PROJECT WIDE FEES	133,097	143,927	143,927	71,969	143,927
499	MISC CURRENT CHARGES	41,860	94,000	77,278	62,314	63,525
522	OPERATING SUPPLIES	12,102	2,500	2,500	0	10,000
524	NON CAPITAL FF&E	26,711	39,000	39,000	4,937	50,853
622	BUILDINGS	34,078	240,007	256,669	4,251	0
633	INFRASTRUCTURE	0	605,900	612,912	0	363,599
912	TRANS TO OTHER ROADS	24,258	199,484	199,484	99,746	201,728
TOTAL APPROPRIATIONS		2,402,905	3,480,048	3,615,048	1,239,259	3,099,913
NET OF REVENUES/APPROPRIATIONS - FUND 30.131		179,979	0	0	1,378,756	0

Lake Sumter Landing

Combined Assessment

Allocation

for the Year Ending September 30, 2026

Building Name	Ownership	Bldg #	SF Bldg	% Lake Sumter Landing	FY 25-26 CAM Assessment	FY 25-26 Road Assessment	FY 25-26 Total Assessment	FY 24-25 Total Assessment	% INCREASE	$ INCREASE
					5.3000	**0.1000**	**5.4000**	**5.1500**		**0.2500**
Bailey Cotton Exchange	VOC	200	38,832	7.5253%	205,809.60	3,883.20	209,692.80	199,984.80	4.85%	9,708.00
Southern Sun Packing House	VOC	202	13,088	2.5364%	69,366.40	1,308.80	70,675.20	67,403.20	4.85%	3,272.00
School House / Mathews House	VOC	204/204A	15,266	2.9584%	80,909.80	1,526.60	82,436.40	79,155.50	4.14%	3,280.90
CFC Freight	VOC	500	46,277	8.9681%	245,268.10	4,627.70	249,895.80	238,326.55	4.85%	11,569.25
Drake Building	VOC	501/502	9,238	1.7903%	48,961.40	923.80	49,885.20	47,575.70	4.85%	2,309.50
Resmondo Building	VOC	503/508	12,255	2.3749%	64,951.50	1,225.50	66,177.00	63,113.25	4.85%	3,063.75
Peninsula Land & Title	VOC	504	20,038	3.8832%	106,201.40	2,003.80	108,205.20	103,195.70	4.85%	5,009.50
Atlas Tractor Annex	VOC	505	5,959	1.1548%	31,582.70	595.90	32,178.60	30,688.85	4.85%	1,489.75
Shops I @ Mill Run	VOC	205	7,314	1.4174%	38,764.20	731.40	39,495.60	37,667.10	4.85%	1,828.50
Shops II @ Mill Run	VOC	206	6,825	1.3226%	36,172.50	682.50	36,855.00	35,148.75	4.85%	1,706.25
Krietemeyer	VOC	207	17,458	3.3832%	92,527.40	1,745.80	94,273.20	89,908.70	4.85%	4,364.50
Mercantile	VOC	208	13,716	2.6581%	72,694.80	1,371.60	74,066.40	70,637.40	4.85%	3,429.00
Mill Run Playhouse	VOC	600	50,127	9.7142%	265,673.10	5,012.70	270,685.80	258,154.05	4.85%	12,531.75
Lake Sumter Station	VOC	901	2,120	0.4108%	11,236.00	212.00	11,448.00	10,918.00	4.85%	530.00
Lighthouse Bar	VOC	112	2,810	0.5446%	14,893.00	281.00	15,174.00	14,471.50	4.85%	702.50
Oscar's Bait & Tackle	VOC	201	1,702	0.3298%	9,020.60	170.20	9,190.80	8,765.30	4.85%	425.50
Claude Graham Boat Works (RJ Gators)	VOC	902	5,192	1.0062%	27,517.60	519.20	28,036.80	26,738.80	4.85%	1,298.00
Mercury Telephone & Telegraph	VOC	904	543	0.1052%	2,877.90	54.30	2,932.20	2,796.45	4.85%	135.75
Mojo's Fish Camp (Cody's Roadhouse)	VOC	908	7,263	1.4075%	38,493.90	726.30	39,220.20	37,404.45	4.85%	1,815.75
McDowell's Feed & Seed Supply (TooJays)	VOC	917	5,853	1.1343%	31,020.90	585.30	31,606.20	30,142.95	4.85%	1,463.25
										-
Lake Sumter Pulp & Paper Co. (Barnes & Noble)	VOC	111	26,026	5.0436%	137,937.80	2,602.60	140,540.40	134,033.90	4.85%	6,506.50
Stage Coach Office (Sonny's BarBQ)	VOC	916	6,388	1.2379%	33,856.40	638.80	34,495.20	32,898.20	4.85%	1,597.00
Gordon's Garage	VOC		18,765	3.6365%	99,454.50	1,876.50	101,331.00	96,639.75	4.85%	4,691.25
Creekside Mill	VOC		8,882	1.7213%	47,074.60	888.20	47,962.80	45,742.30	4.85%	2,220.50
VOC Subtotal Building Assessable Area =			**341,937**	**66.2647%**	**1,812,266.10**	**34,193.70**	**1,846,459.80**	**1,761,511.15**	**4.82%**	**84,948.65**

Lake Sumter Landing
Combined Assessment
Allocation
for the Year Ending September 30, 2026

Building Name	Ownership	Bldg #	SF Bldg	% Lake Sumter Landing	FY 25-26 CAM Assessment	FY 25-26 Road Assessment	FY 25-26 Total Assessment	FY 24-25 Total Assessment	% INCREASE	$ INCREASE
					5.3000	**0.1000**	**5.4000**	**5.1500**		**0.2500**
Overland Conveyance Company	VOC	506 A/B	15,898	3.0809%	84,259.40	1,589.80	85,849.20	81,874.70	4.85%	3,974.50
Hammock House	VOC	506 C	30,256	5.8634%	160,356.80	3,025.60	163,382.40	155,818.40	4.85%	7,564.00
The Grand Hotel	VOC	506 D	50,427	9.7724%	267,263.10	5,042.70	272,305.80	259,699.05	4.85%	12,606.75
Hewitt House	VOC	506 E	13,566	2.6290%	71,899.80	1,356.60	73,256.40	69,864.90	4.85%	3,391.50
West House	VOC	506 F	8,765	1.6986%	46,454.50	876.50	47,331.00	45,139.75	4.85%	2,191.25
Coggins Home	VOC	507 G	10,563	2.0470%	55,983.90	1,056.30	57,040.20	54,399.45	4.85%	2,640.75
Trolley Barn	VOC	508 H	4,547	0.8812%	24,099.10	454.70	24,553.80	23,417.05	4.85%	1,136.75
Sales Storage Bldg X	VOC	509	293	0.0568%	1,552.90	29.30	1,582.20	1,508.95	4.85%	73.25
Sales Storage - Bldg Y	VOC	510	532	0.1031%	2,819.60	53.20	2,872.80	2,739.80	4.85%	133.00
VOC Subtotal Building Assessable Area =			**134,847**	**26.1323%**	**714,689.10**	**13,484.70**	**728,173.80**	**694,462.05**	**4.85%**	**33,711.75**
Waggoner House	CFB	905	11,738	2.2747%	62,211.40	1,173.80	63,385.20	60,450.70	4.85%	2,934.50
CFB Drive-Thru	CFB	911	675	0.1308%	3,577.50	67.50	3,645.00	3,476.25	4.85%	168.75
CFB Subtotal Building Assessable Area =			**12,413**	**2.4055%**	**65,788.90**	**1,241.30**	**67,030.20**	**63,926.95**	**4.85%**	**3,103.25**
		Road								
Waterfront Inn	JHM	CAM	17,712	3.4324%	93,873.60	1,771.20	95,644.80	91,216.80	4.85%	4,428.00
JHM Subtotal Building Assessable Area =			**17,712**	**3.4324%**	**93,873.60**	**1,771.20**	**95,644.80**	**91,216.80**	**4.85%**	**4,428.00**
Central Chiller Plant	VLS	907	2,980	0.5775%	15,794.00	298.00	16,092.00	15,347.00	4.85%	745.00
TVLS Subtotal Building Assessable Area =			**2,980**	**0.5775%**	**15,794.00**	**298.00**	**16,092.00**	**15,347.00**	**4.85%**	**745.00**
Kearn's Packaging & Shipping (Honest John's)	VA	110	6,128	1.1876%	32,478.40	612.80	33,091.20	31,559.20	4.85%	1,532.00
VA Subtotal Building Assessable Area =			**6,128**	**1.1876%**	**32,478.40**	**612.80**	**33,091.20**	**31,559.20**	**4.85%**	**1,532.00**
ASSESSMENT TOTAL =		**CAM**	**516,017**	**100.0000%**	**2,734,890.10**	**51,601.70**	**2,786,491.80**	**2,658,023.15**		**128,468.65**
		ROAD	**516,017**							

Budget Revenue (96%)	2,675,032
Tax Collector (2%)	55,730

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: 30.132 PROJECT WIDE					
ESTIMATED REVENUES					
338.026 PROJECT WIDE FEES-D5	2,310,868	2,498,917	2,498,917	1,249,459	2,498,917
338.027 PROJECT WIDE FEES-D6	2,563,561	2,772,170	2,772,170	1,386,086	2,772,170
338.028 PROJECT WIDE FEES-D7	1,633,810	1,766,766	1,766,766	883,380	1,766,766
338.029 PROJECT WIDE FEES-D8	1,834,420	1,983,697	1,983,697	991,849	1,983,697
338.030 PROJECT WIDE FEES-D9	2,102,544	2,273,640	2,273,640	1,136,820	2,273,640
338.031 PROJ WIDE FEES-D10	2,650,362	2,866,035	2,866,035	1,433,019	2,866,035
338.032 PROJECT WIDE FEES FRM LSL	133,097	143,927	143,927	71,969	143,927
338.054 PROJ WIDE FEES-D11	889,241	961,605	961,605	480,807	961,605
338.094 PROJ WIDE FEES FRM BROWNWOOD	285,482	308,712	308,712	154,356	308,712
338.101 PROJ WIDE FEES-DIST #12	2,141,123	2,315,358	2,315,358	1,157,682	2,315,358
338.110 PROJECT WIDE FEES-D13	2,744,879	2,968,246	2,968,246	1,484,128	2,968,246
341.905 PROPERTY DAMAGE REIMBURSEMENTS	7,120	0	0	0	0
341.908 ELECTRIC REIMBURSEMENT	4,492	0	0	4,116	0
341.999 MISCELLANEOUS REVENUE	37,877	168,188	168,188	97,888	119,375
361.101 INT INCOME - CFB	8,553	10,000	10,000	2,288	3,000
361.102 INT INCOME - CASH EQUIV	79,422	80,000	80,000	43,134	34,000
361.306 FLGIT-UNREALIZED GAIN/LOSS	139,233	0	0	34,957	0
361.307 LTP UNREALIZED GAIN/LOSS	238,024	0	0	(70,384)	0
361.309 FLFIT-UNREALIZED GAIN/LOSS	7,012	0	0	(1,576)	0
361.407 LTP REALIZED GAIN/LOSS	152,663	80,000	80,000	46,721	110,000
361.409 FLFIT-REALIZED GAIN/LOSS	50,201	84,000	84,000	14,172	50,000
669.901 (ADD)/USE-WORKING CAPITAL	0	933,351	933,351	0	410,874
669.903 (ADD)/USE-GENERAL R&R	0	0	125,000	0	565,000
TOTAL ESTIMATED REVENUES	20,013,984	22,214,612	22,339,612	10,600,871	22,151,322
APPROPRIATIONS					
312 ENGINEERING SERVICES	129,822	231,312	231,312	108,038	160,000
319 OTHER PROFESSIONAL SVCS	343,577	513,549	520,024	140,302	493,194
343 SYSTEMS MGMT SUPPORT	168,702	121,401	121,401	44,935	124,010
431 ELECTRICITY	350,960	399,868	399,868	180,179	436,907
434 IRRIGATION WATER	1,003,392	991,010	991,010	1,081,783	1,100,000
435 IRRIGATION PHONES	633	671	671	271	671
462 BUILDING/STRUCTURE MAINT	1,267,130	1,988,158	1,958,708	605,949	1,947,676
463 LANDSCAPE MAINT-RECURRING	12,329,490	12,762,228	12,762,228	6,042,270	12,891,505
464 LANDSCAPE MAINT-NON RECURRING	520,569	1,154,600	1,155,600	635,612	1,150,854
468 IRRIGATION REPAIR	305,882	493,442	493,442	144,580	365,000
469 OTHER MAINTENANCE	2,042,715	2,036,999	1,980,999	770,727	2,490,131
522 OPERATING SUPPLIES	7,610	9,500	9,500	1,024	7,500
524 NON CAPITAL FF&E	17,575	13,000	0	0	8,000
622 BUILDINGS	0	250,000	250,000	5,830	0
633 INFRASTRUCTURE	1,781,897	1,248,874	1,464,849	16,602	975,874
TOTAL APPROPRIATIONS	20,269,954	22,214,612	22,339,612	9,778,102	22,151,322
NET OF REVENUES/APPROPRIATIONS - FUND 30.132	(255,970)	0	0	822,769	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: 30.434 SLCDD FITNESS					
ESTIMATED REVENUES					
341.999 MISCELLANEOUS REVENUE	1,601	700	700	188	0
347.217 MERCHANDISE/T-S	0	150	150	0	0
347.223 LAUREL MANOR FITNESS MEMBERS	230,480	200,000	200,000	126,648	202,000
347.224 COLONY COTTAGE FITNESS MEMBERS	213,397	190,000	190,000	102,291	200,000
347.225 MULBERRY GROVE FITNESS MEMBERS	127,347	120,000	120,000	60,499	109,000
347.227 SEABREEZE FITNESS MEMBERS	258,557	220,000	220,000	155,705	230,000
347.238 ROHAN FITNESS MEMBERS	154,542	130,000	130,000	93,806	150,000
347.239 FENNEY FITNESS MEMBERS	119,208	95,000	95,000	65,089	105,000
347.250 D13 FITNESS MEMBERSHIPS	276,688	220,000	220,000	168,794	250,000
347.251 OLYMPIA FITNESS MEMBERS	0	110,000	110,000	0	110,000
361.101 INT INCOME - CFB	2,797	5,100	5,100	1,395	2,000
361.102 INT INCOME - CASH EQUIV	93,277	80,000	80,000	42,943	48,000
361.306 FLGIT-UNREALIZED GAIN/LOSS	62,807	0	0	17,011	0
361.307 LTP UNREALIZED GAIN/LOSS	123,610	0	0	(39,131)	0
361.309 FLFIT-UNREALIZED GAIN/LOSS	9,153	0	0	(2,437)	0
361.407 LTP REALIZED GAIN/LOSS	79,281	0	0	24,298	0
361.409 FLFIT-REALIZED GAIN/LOSS	43,669	0	0	21,628	0
365.001 SALES OF SURPLUS MATERIAL & SC	1,238	0	0	622	0
669.901 (ADD)/USE-WORKING CAPITAL	0	66,487	66,487	0	(4,327)
TOTAL ESTIMATED REVENUES	1,797,652	1,437,437	1,437,437	839,349	1,401,673
APPROPRIATIONS					
311 MANAGEMENT FEES	770,494	857,772	857,772	428,898	853,970
319 OTHER PROFESSIONAL SVCS	1,113	1,512	1,512	742	4,192
341 JANITORIAL SVCS	32,000	91,279	91,279	4,137	12,500
343 SYSTEMS MGMT SUPPORT	3,276	0	0	0	0
411 TELEPHONE	881	0	0	377	1,000
413 CABLE	11,222	14,685	14,685	4,645	15,035
431 ELECTRICITY	50,492	60,189	60,189	14,741	48,100
432 NATURAL GAS	1,894	10,175	10,175	1,474	3,350
433 WATER & SEWER	5,605	8,154	8,154	2,334	7,380
434 IRRIGATION WATER	1,693	2,546	2,546	951	2,700
436 SOLID WASTE	1,603	1,974	1,974	812	2,150
461 EQUIPMENT MAINTENANCE	67,551	68,292	68,292	32,335	74,000
462 BUILDING/STRUCTURE MAINT	12,700	87,934	87,934	129	15,000
463 LANDSCAPE MAINT-RECURRING	25,364	24,848	24,848	11,346	24,703
464 LANDSCAPE MAINT-NON RECURRING	0	10,606	10,606	0	11,700
468 IRRIGATION REPAIR	0	1,271	1,271	0	400
469 OTHER MAINTENANCE	0	23,023	23,023	0	2,000
471 PRINTING & BINDING	3,952	6,600	6,600	0	8,000
491 BANK CHARGES	43,631	39,295	39,295	25,391	39,800
494 OVERAGE & SHORTAGE	402	0	0	14	0
511 OFFICE SUPPLIES	2,334	4,000	4,000	1,087	4,450
522 OPERATING SUPPLIES	34,595	58,912	58,912	16,303	59,500
524 NON CAPITAL FF&E	18,055	64,370	64,370	24,943	211,743
TOTAL APPROPRIATIONS	1,088,857	1,437,437	1,437,437	570,659	1,401,673
NET OF REVENUES/APPROPRIATIONS - FUND 30.434	708,795	0	0	268,690	0

FOR INFORMATION ONLY

Board Supervisors,

Attached are additional items for your information:

1) All Budget Reports with the Requested, Recommended, and Proposed columns which reflect the changes made throughout the budget process thus far. Also shown are the dollar/percentage variance columns comparing the FY25-26 Proposed Budget column to the FY24-25 Amended Budget column.

2) FY25-26 Capital Lists

3) FY25-26 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: 30.431 SLAD										
ESTIMATED REVENUES										
341.302	REC FEES FROM DEV	286,018	1,378,307	1,378,307	64,326	0	0	0	(1,378,307)	(100.00)
341.318	AMENITY FEES	84,078,401	86,803,783	106,348,481	48,315,613	123,570,540	123,570,540	123,570,540	17,222,059	16.19
341.905	PROPERTY DAMAGE REIMBURSEMENTS	6,205	15,000	15,000	5,087	22,500	22,500	22,500	7,500	50.00
341.909	COPIES-PUBLIC/T-S	2	0	0	0	0	0	0	0	0.00
341.910	SALES TAX COLLECTION ALLOWANCE	673	700	700	345	700	700	700	0	0.00
341.911	LIEN FEES	2,120	2,000	2,000	3,120	2,000	2,000	2,000	0	0.00
341.917	INSURANCE REIMBURSEMENT	10,985	0	0	0	0	0	0	0	0.00
341.918	ACCESS CD FEE/NT-S	410,624	350,000	350,000	209,406	600,000	600,000	600,000	250,000	71.43
341.919	GATE REPAIR FEES	43,500	35,000	35,000	35,500	52,500	52,500	52,500	17,500	50.00
341.921	AMENITY LATE PENALTY FEE	77,029	85,000	85,000	53,544	120,000	120,000	120,000	35,000	41.18
341.999	MISCELLANEOUS REVENUE	37,899	20,000	20,000	2,751	60,000	60,000	60,000	40,000	200.00
342.901	HOME/BUS WATCH/T-S	36,229	17,000	17,000	11,335	25,000	25,000	25,000	8,000	47.06
342.903	FIRE SAFETY (FUTURES)	711,780	750,214	750,214	264,325	0	0	0	(750,214)	(100.00)
347.203	DAILY TRAIL/T-S	329,762	470,000	470,000	206,226	525,000	525,000	525,000	55,000	11.70
347.204	DAILY CART RNT/T-S	7,797	15,000	15,000	9,735	15,000	15,000	15,000	0	0.00
347.205	DAILY GRN FEE/T-S	224,360	360,000	360,000	205,507	375,000	375,000	375,000	15,000	4.17
347.206	CLUB RENTALS	0	0	0	2,741	0	0	0	0	0.00
347.208	ANNUAL TRAIL/T-S	1,867,498	1,600,000	1,600,000	1,441,342	2,850,000	2,850,000	2,850,000	1,250,000	78.13
347.215	LIFESTYLE-GEN/NT-S	11,675	20,000	20,000	10,035	20,000	20,000	20,000	0	0.00
347.216	LIFESTYLE-GLB/NT-S	151,851	150,000	150,000	120,323	215,000	215,000	215,000	65,000	43.33
347.217	MERCHANDISE/T-S	2,597	0	0	0	0	0	0	0	0.00
347.220	LIFESTYLE-GEN/NT-L	72	0	0	59	0	0	0	0	0.00
347.226	BOAT TOURS	101,414	150,000	150,000	157	150,000	150,000	150,000	0	0.00
347.240	DAILY TRAIL/T-L	36,983	50,000	50,000	20,560	60,000	60,000	60,000	10,000	20.00
347.242	DAILY CART RNT/T-L	491	1,000	1,000	289	1,000	1,000	1,000	0	0.00
347.244	DAILY GRN FEE/T-L	24,470	40,000	40,000	17,927	40,000	40,000	40,000	0	0.00
347.249	BOATS N/T	837	0	0	0	0	0	0	0	0.00
361.101	INT INCOME - CFB	16,639	20,000	20,000	20,161	7,000	7,000	7,000	(13,000)	(65.00)
361.102	INT INCOME - CASH EQUIV	3,436,003	2,000,000	2,000,000	1,519,563	1,805,000	1,805,000	1,805,000	(195,000)	(9.75)
361.103	INT INCOME - USB	576,139	200,000	200,000	133,949	231,000	231,000	231,000	31,000	15.50
361.306	FLGIT-UNREALIZED GAIN/LOSS	658,611	0	0	192,331	0	0	0	0	0.00
361.307	LTP UNREALIZED GAIN/LOSS	2,226,416	0	0	(720,203)	0	0	0	0	0.00
361.309	FLFIT-UNREALIZED GAIN/LOSS	113,809	0	0	(32,160)	0	0	0	0	0.00
361.407	LTP REALIZED GAIN/LOSS	1,380,496	1,300,000	1,300,000	462,975	450,000	450,000	450,000	(850,000)	(65.38)
361.409	FLFIT-REALIZED GAIN/LOSS	527,573	250,000	250,000	274,472	250,000	250,000	250,000	0	0.00
362.002	ATM LEASE/T-S	18,121	25,000	25,000	18,619	25,000	25,000	25,000	0	0.00
362.006	VENDING MACHINES	7,224	6,000	6,000	2,774	6,000	6,000	6,000	0	0.00
362.007	LEASE REVENUE	94,570	100,000	100,000	50,833	316,972	316,972	316,972	216,972	216.97
362.009	RM RENTALS/T-L	2,164	2,500	2,500	1,530	2,500	2,500	2,500	0	0.00
362.010	RM RENTALS/T-S	148,263	130,000	130,000	91,464	225,000	225,000	225,000	95,000	73.08
362.016	RM RENTALS/NT-S	2,765	5,000	5,000	2,325	5,000	5,000	5,000	0	0.00
362.020	ATM LEASE/T-L	636	1,000	1,000	653	1,000	1,000	1,000	0	0.00
365.001	SALES OF SURPLUS MATERIAL & SC	5,843	5,000	5,000	9,741	5,000	5,000	5,000	0	0.00
366.001	CONTRIBUTIONS FROM DEVELOPER	0	0	0	3,007,662	0	0	0	0	0.00
669.901	(ADD)/USE-WORKING CAPITAL	0	14,373,469	11,161,611	0	14,669,032	14,669,032	14,669,032	3,507,421	31.42
TOTAL ESTIMATED REVENUES		97,676,544	110,730,973	127,063,813	56,036,942	146,702,744	146,702,744	146,702,744	19,638,931	15.46
APPROPRIATIONS										
311	ADMINISTRATIVE SVCS	2,180,477	2,177,284	2,223,599	1,088,644	2,487,093	2,487,093	2,487,093	263,494	11.85
311	COMMUNITY WATCH SVCS	5,504,859	5,694,043	7,065,677	2,847,025	8,356,409	8,356,409	8,356,409	1,290,732	18.27
311	CUSTOMER SERVICE	1,057,514	1,311,625	1,578,901	655,813	1,032,051	1,032,051	1,032,051	(546,850)	(34.63)

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: 30.431 SLAD										
APPROPRIATIONS										
311	GOLF MAINT	558,365	611,055	758,869	305,529	754,326	754,326	754,326	(4,543)	(0.60)
311	GOLF OPERATIONS	2,719,704	2,232,425	2,815,294	930,175	3,274,649	3,274,649	3,274,649	459,355	16.32
311	PROPERTY MGMT SVCS	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
311	RECREATION SERVICES	8,750,122	9,093,708	11,362,032	4,732,894	14,051,585	14,051,585	14,051,585	2,689,553	23.67
312	ENGINEERING SERVICES	44,659	274,840	320,919	26,143	369,000	369,000	369,000	48,081	14.98
313	LEGAL SERVICES	118,215	50,000	50,000	59,088	50,000	50,000	50,000	0	0.00
319	OTHER PROFESSIONAL SVCS	113,959	148,561	173,153	67,908	189,748	189,748	189,748	16,595	9.58
321	ACCOUNTING SERVICES	2,000	2,000	2,000	0	2,000	2,000	2,000	0	0.00
322	AUDITING SERVICES	41,771	42,230	42,230	10,560	42,230	42,230	42,230	0	0.00
323	TRUSTEE SERVICES	25,321	25,322	25,322	25,321	25,322	25,322	25,322	0	0.00
341	JANITORIAL SVCS	2,134,655	2,333,636	2,986,802	1,067,663	3,629,596	3,629,596	3,629,596	642,794	21.52
343	SYSTEMS MGMT SUPPORT	227,954	200,389	200,389	106,579	211,104	211,104	211,104	10,715	5.35
345	DEPT OF SAFETY	2,539,551	2,577,989	2,577,989	1,272,536	2,456,508	2,456,508	2,456,508	(121,481)	(4.71)
349	MISC CONTRACTUAL SVCS	3,086	0	0	0	0	0	0	0	0.00
411	TELEPHONE	30,414	0	650	12,887	660	660	660	10	1.54
413	CABLE	48,854	66,072	66,072	22,332	60,801	60,801	60,801	(5,271)	(7.98)
431	ELECTRICITY	1,525,902	2,069,560	2,071,046	780,724	2,734,888	2,734,888	2,734,888	663,842	32.05
432	NATURAL GAS	585,692	617,016	617,016	495,914	943,506	943,506	943,506	326,490	52.91
433	WATER & SEWER	272,779	287,699	291,034	136,074	453,262	453,262	453,262	162,228	55.74
434	IRRIGATION WATER	485,822	469,746	509,746	467,551	739,034	739,034	739,034	229,288	44.98
435	IRRIGATION PHONES	283	314	314	121	324	324	324	10	3.18
436	SOLID WASTE	76,013	86,126	86,126	38,414	128,546	128,546	128,546	42,420	49.25
441	OFFICE LEASES	13,638	14,000	14,000	8,019	14,000	14,000	14,000	0	0.00
442	EQUIPMENT RENTAL	9,365	10,200	10,200	2,583	9,100	9,100	9,100	(1,100)	(10.78)
443	VEHICLE RENTAL	147,663	0	0	0	0	0	0	0	0.00
444	STORAGE UNIT RENTAL	25,508	20,627	20,627	15,614	43,260	43,260	43,260	22,633	109.73
451	CASUALTY & LIABILITY INSUR	1,187,464	1,303,500	1,303,500	604,798	1,782,845	1,782,845	1,782,845	479,345	36.77
452	INSURANCE DEDUCTIBLE PYMTS	20,163	0	0	0	0	0	0	0	0.00
461	EQUIPMENT MAINTENANCE	82,517	307,168	307,168	14,183	91,880	91,880	91,880	(215,288)	(70.09)
462	BUILDING/STRUCTURE MAINT	5,191,909	8,398,510	10,440,325	2,277,790	10,874,187	10,874,187	10,874,187	433,862	4.16
463	LANDSCAPE MAINT-RECURRING	1,971,692	2,039,409	2,896,277	1,162,961	17,990,705	17,990,705	17,990,705	15,094,428	521.17
464	LANDSCAPE MAINT-NON RECURRING	863,384	1,623,460	1,677,514	276,387	2,002,240	2,002,240	2,002,240	324,726	19.36
465	VEHICLE REPAIR & MAINT	367	0	0	0	0	0	0	0	0.00
466	POOL MAINTENANCE	2,375,233	2,375,234	3,035,234	1,270,117	3,492,285	3,492,285	3,492,285	457,051	15.06
467	GATE MAINTENANCE	737,963	255,030	255,462	122,188	336,806	336,806	336,806	81,344	31.84
468	IRRIGATION REPAIR	322,217	516,048	577,951	165,745	676,596	676,596	676,596	98,645	17.07
469	OTHER MAINTENANCE	7,726,376	15,714,567	16,192,830	6,034,943	3,957,512	3,957,512	3,841,142	(12,351,688)	(76.28)
471	PRINTING & BINDING	1,720	3,000	3,000	144	3,000	3,000	3,000	0	0.00
484	LIFESTYLE EVENTS-GENERAL	19,759	110,000	106,500	9,140	82,000	82,000	82,000	(24,500)	(23.00)
491	BANK CHARGES	81,426	108,500	108,500	12,795	109,500	109,500	109,500	1,000	0.92
492	MAINT & BOND ASSESSMENTS	69,882	100,000	100,000	66,265	100,000	100,000	100,000	0	0.00
493	PERMITS & LICENSES	18,900	34,495	43,971	175	29,150	29,150	29,150	(14,821)	(33.71)
494	OVERAGE & SHORTAGE	(226)	0	0	46	0	0	0	0	0.00
497	LEGAL ADVERTISING	4,519	3,500	3,500	1,138	3,500	3,500	3,500	0	0.00
499	MISC CURRENT CHARGES	4,535	28,000	28,000	1,611	6,000	6,000	6,000	(22,000)	(78.57)
511	OFFICE SUPPLIES	33,852	56,150	56,150	11,406	51,200	51,200	51,200	(4,950)	(8.82)
521	GASOLINE/DIESEL	18,026	30,830	30,830	8,010	27,755	27,755	27,755	(3,075)	(9.97)
522	OPERATING SUPPLIES	319,886	465,990	467,944	129,493	407,590	407,590	407,590	(60,354)	(12.90)
523	RECREATION SUPPLIES	232,879	524,725	504,725	97,772	442,135	442,135	442,135	(62,590)	(12.40)
524	NON CAPITAL FF&E	1,437,019	3,788,388	4,003,675	376,920	3,725,053	3,725,053	3,725,053	(278,622)	(6.96)
525	NON CAPITAL HARDWARE/SOFTWARE	15,546	0	0	0	0	0	0	0	0.00

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: 30.431 SLAD										
APPROPRIATIONS										
529 OPERATING SUPPLIES OTHER		0	0	0	0	3,881,500	3,881,500	3,995,800	3,995,800	0.00
542 TRAINING & EDUCATION		0	500	500	0	500	500	500	0	0.00
543 PROFESSIONAL DUES		0	500	500	0	500	500	500	0	0.00
546 SUBSCRIPTIONS - MEMBERSHIP FEES		0	0	0	0	0	0	2,070	2,070	0.00
591 DEPRECIATION EXPENSE		7,643,433	0	0	0	0	0	0	0	0.00
622 BUILDINGS		875,512	6,529,255	6,893,498	1,625,406	4,396,054	4,396,054	4,396,054	(2,497,444)	(36.23)
623 LEASEHOLD IMPROVEMENTS		56,632	0	0	0	0	0	0	0	0.00
633 INFRASTRUCTURE		3,261,954	8,229,168	10,810,161	2,556,899	9,041,685	9,041,685	9,041,685	(1,768,476)	(16.36)
641 VEHICLES		67,256	0	0	0	0	0	0	0	0.00
642 CAPITAL FF&E		68,534	15,000	112,000	7,490	805,500	805,500	805,500	693,500	619.20
710 PRINCIPAL		8,510,000	8,785,000	8,785,000	8,785,000	11,390,000	11,390,000	11,390,000	2,605,000	29.65
721 INTEREST EXP - SR DEBT		14,738,087	14,738,087	16,668,599	9,152,034	23,574,198	23,574,198	23,574,198	6,905,599	41.43
730 MISC BOND EXPENSES		0	0	1,550,000	1,837,767	3,000	3,000	3,000	(1,547,000)	(99.81)
911 TRANS TO GENERAL R&R		2,250,000	2,250,000	2,250,000	1,125,000	2,250,000	2,250,000	2,250,000	0	0.00
TOTAL APPROPRIATIONS		91,433,053	110,730,973	127,063,813	53,899,980	146,702,744	146,702,744	146,702,744	19,638,931	15.46
NET OF REVENUES/APPROPRIATIONS - FUND 30.431		6,243,491	0	0	2,136,962	0	0	0	0	0.00

FY 2025-26
SLAD
CAPITAL PROJECTS

Account	Location	Description	Requested	Recommended	Proposed	Funding Source
Golf						
30.431-30.32.183-572.633	Turtle Mound	Course Renovation	1,200,000	1,200,000	1,200,000	Working Capital
30.431-30.32.184-572.633	Sandhill	Bunker Replenishment	200,000	200,000	200,000	Working Capital
30.431-30.32.191-572.633	Sarasota	Bunker Replenishment	110,000	110,000	110,000	Working Capital
30.431-30.32.196-572.633	Roosevelt	Course Renovation	1,200,000	1,200,000	1,200,000	Working Capital
30.431-30.32.198-572.633	Redfish Run	Course Renovation	1,200,000	1,200,000	1,200,000	Working Capital
30.431-30.32.200-572.633	Volusia	Bunker Replenishment	90,000	90,000	90,000	Working Capital
30.431-30.32.869-572.633	Gray Fox	Laser Level & Sod Tee Tops	75,000	75,000	75,000	Working Capital
30.431-30.32.869-572.633	Gray Fox	Bunker Replenishment	65,000	65,000	65,000	Working Capital
30.431-30.32.870-572.633	Red Fox	Laser Level & Sod Tee Tops	75,000	75,000	75,000	Working Capital
30.431-30.32.870-572.633	Red Fox	Bunker Replenishment	60,000	60,000	60,000	Working Capital
30.431-30.32.872-572.633	Loblolly	Laser Level & Sod Tee Tops	75,000	75,000	75,000	Working Capital
30.431-30.32.872-572.633	Loblolly	Bunker Replenishment	60,000	60,000	60,000	Working Capital
30.431-30.32.873-572.633	Longleaf	Laser Level & Sod Tee Tops	75,000	75,000	75,000	Working Capital
30.431-30.32.873-572.633	Longleaf	Bunker Replenishment	60,000	60,000	60,000	Working Capital
30.431-30.32.873-572.633	Longleaf	Cart Path Renovation	100,000	100,000	100,000	Working Capital
		Golf Total	**$ 4,645,000**	**$ 4,645,000**	**$ 4,645,000**	
Property Management						
30.431-50.53.006-539.622	Lake Miona	HVAC Replacement	1,545,000	1,545,000	1,545,000	Working Capital
30.431-50.52.000-539.622	Kingfisher Pump Station	Roof Replacement	43,000	43,000	43,000	Working Capital
30.431-50.53.005-539.642	Laurel Manor	Fire Alarm Control Panel Replacement	69,500	69,500	69,500	Working Capital
30.431-50.53.006-539.642	Lake Miona	Fire Alarm Control Panel Replacement	72,000	72,000	72,000	Working Capital
30.431-50.53.008-539.622	SeaBreeze	Restroom Remodel	300,000	300,000	300,000	Working Capital
30.431-50.53.008-539.642	SeaBreeze	Fire Alarm Control Panel Replacement	71,000	71,000	71,000	Working Capital
30.431-50.53.009-539.642	Eisenhower	Fire Alarm Control Panel Replacement	74,000	74,000	74,000	Working Capital
30.431-50.53.010-539.642	Rohan	Fire Alarm Control Panel Replacement	74,000	74,000	74,000	Working Capital
30.431-50.54.018-539.642	Pimlico	Fire Alarm Control Panel Replacement	28,000	28,000	28,000	Working Capital
30.431-50.54.019-539.642	Churchill	Fire Alarm Control Panel Replacement	28,000	28,000	28,000	Working Capital
30.431-50.54.020-539.622	Bridgeport	Tennis Fence Replacement	40,000	40,000	40,000	Working Capital
30.431-50.54.020-539.642	Bridgeport	Fire Alarm Control Panel Replacement	27,000	27,000	27,000	Working Capital
30.431-50.54.021-539.642	Canal Street	Fire Alarm Control Panel Replacement	28,000	28,000	28,000	Working Capital
30.431-50.54.022-539.633	Bacall	Tennis/Pickleball Fence Replacement	70,000	70,000	70,000	Working Capital
30.431-50.54.022-539.642	Bacall	Fire Alarm Control Panel Replacement	27,000	27,000	27,000	Working Capital
30.431-50.54.023-539.622	Allamanda	Roof Replacement	200,007	200,007	200,007	Working Capital
30.431-50.54.023-539.633	Allamanda	Tennis/Pickleball Fence Replacement	70,000	70,000	70,000	Working Capital
30.431-50.54.023-539.642	Allamanda	Fire Alarm Control Panel Replacement	28,000	28,000	28,000	Working Capital
30.431-50.54.024-539.642	Hibiscus	Fire Alarm Control Panel Replacement	28,000	28,000	28,000	Working Capital
30.431-50.54.025-539.642	Coconut Cove	Fire Alarm Control Panel Replacement	28,000	28,000	28,000	Working Capital
30.431-50.54.026-539.642	Odell	Fire Alarm Control Panel Replacement	28,000	28,000	28,000	Working Capital
30.431-50.54.027-539.633	Truman	Pool Renovation	76,275	76,275	76,275	Working Capital
30.431-50.54.027-539.642	Truman	Fire Alarm Control Panel Replacement	28,000	28,000	28,000	Working Capital
30.431-50.54.028-539.622	Fish Hawk	HVAC Replacement	450,000	450,000	450,000	Working Capital
30.431-50.54.028-539.642	Fish Hawk	Fire Alarm Control Panel Replacement	28,000	28,000	28,000	Working Capital
30.431-50.54.029-539.642	Sterling Heights	Fire Alarm Control Panel Replacement	28,000	28,000	28,000	Working Capital
30.431-50.54.030-539.633	Captiva	Pool Renovation	76,275	76,275	76,275	Working Capital
30.431-50.54.031-539.633	Bradenton	Tennis/Pickleball Fence Replacement	70,000	70,000	70,000	Working Capital
30.431-50.54.032-539.642	Big Cypress	Fire Alarm Control Panel Replacement	27,000	27,000	27,000	Working Capital
30.431-50.54.033-539.642	Manatee	Fire Alarm Control Panel Replacement	28,000	28,000	28,000	Working Capital
30.431-50.54.034-539.642	Burnsed	Fire Alarm Control Panel Replacement	28,000	28,000	28,000	Working Capital
30.431-50.54.035-539.642	Moyer	Fire Alarm Control Panel Replacement	28,000	28,000	28,000	Working Capital
30.431-50.55.057-539.622	Belvedere	Roof Replacement	70,101	70,101	70,101	Working Capital
30.431-50.55.068-539.633	Liberty Park	Pool Renovation	76,275	76,275	76,275	Working Capital
30.431-50.55.077-539.633	Pennecamp	Pool Renovation	76,275	76,275	76,275	Working Capital
30.431-50.55.080-539.633	St. Charles	Pool Renovation	76,275	76,275	76,275	Working Capital
30.431-50.55.083-539.633	Pinellas	Pool Renovation	76,275	76,275	76,275	Working Capital
30.431-50.55.086-539.633	Antrim Dells	Pool Renovation	76,275	76,275	76,275	Working Capital
30.431-50.55.865-539.633	Sanibel	Pool Renovation	76,275	76,275	76,275	Working Capital
30.431-50.56.104-539.633	Brinson Perry Dog Park	Fence Replacement	28,250	28,250	28,250	Working Capital
30.431-50.56.104-539.633	Brinson Perry Dog Park	Park Renovation	415,000	415,000	415,000	Working Capital
30.431-50.57.000-539.622	Hadley Gatehouse	HVAC Replacement	15,000	15,000	15,000	Working Capital
30.431-50.57.000-539.633	Wharf Boating Facility	Wharf Construction	3,000,000	3,000,000	3,000,000	Working Capital
30.431-50.58.139-539.622	Bridgeport Postal	Roof Replacement	37,946	37,946	37,946	Working Capital
		Property Mgmt Total	**$ 7,770,004**	**$ 7,770,004**	**$ 7,770,004**	
		Total	**$ 12,415,004**	**$ 12,415,004**	**$ 12,415,004**	

FY 2025-26
SLAD
CAPITAL PROJECTS

Re-Budgeted Projects

Account	Location	Description	Requested	Recommended	Proposed	Funding Source
Property Management						
30.431-50.53.005-539.622	Laurel Manor	Sound System Replacement	$ 175,000	$ 175,000	$ 175,000	Working Capital
30.431-50.53.006-539.622	Lake Miona	Sound System Replacement	175,000	175,000	175,000	Working Capital
30.431-50.53.008-539.622	SeaBreeze	Sound System Replacement	175,000	175,000	175,000	Working Capital
30.431-50.53.010-539.633	Rohan	Pickleball Fence Extention	30,000	30,000	30,000	Working Capital
30.431-50.54.018-539.622	Pimlico	Sound System Replacement	75,000	75,000	75,000	Working Capital
30.431-50.54.019-539.622	Churchill	Sound System Replacement	75,000	75,000	75,000	Working Capital
30.431-50.54.020-539.622	Bridgeport	Sound System Replacement	75,000	75,000	75,000	Working Capital
30.431-50.54.023-539.622	Allamanda	Kitchen Renovation	85,000	85,000	85,000	Working Capital
30.431-50.54.023-539.622	Allamanda	Sound System Replacement	75,000	75,000	75,000	Working Capital
30.431-50.54.025-539.622	Coconut Cove	HVAC Replacement	600,000	600,000	600,000	Working Capital
30.431-50.54.027-539.622	Truman	Sound System Replacement	75,000	75,000	75,000	Working Capital
30.431-50.54.028-539.622	Fish Hawk	Sound System Replacement	75,000	75,000	75,000	Working Capital
30.431-50.54.029-539.622	Sterling Heights	Sound System Replacement	75,000	75,000	75,000	Working Capital
30.431-50.56.104-539.633	Brinson Perry Dog Park	Parking Lot Mill & Overlay	63,235	63,235	63,235	Working Capital
		Total Re-budgeted	**$ 1,828,235**	**$ 1,828,235**	**$ 1,828,235**	
TOTAL SLAD CAPITAL PROJECTS			**$ 14,243,239**	**$ 14,243,239**	**$ 14,243,239**	

SLAD - WORKING CAPITAL AND RESERVE BALANCES

Working Capital	2024-25 Amended	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	78,654,629	67,493,018	52,823,986	47,866,366	52,366,122	57,990,466
Deposits	90,448,603	97,069,514	95,100,604	98,285,568	101,542,629	104,877,143
Expenditures	79,867,041	93,243,067	88,585,619	89,501,404	91,617,155	94,450,618
Plant Replacements Non-Recurring	1,677,514	2,002,240	2,018,124	2,034,408	2,051,130	2,068,252
Capital Expenditures	17,815,659	13,437,739	7,204,481	-	-	-
Fire Alarm Panel Replacement	-	805,500	-	-	-	-
Transfer to General R & R	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Ending Balance	67,493,018	52,823,986	47,866,366	52,366,122	57,990,466	64,098,739

Debt Service	2024-25 Amended	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	541,631	541,631	541,631	541,631	541,631	541,631
Deposits	25,453,599	34,964,198	41,548,460	41,542,258	41,539,558	41,535,250
Expenditures	25,453,599	34,964,198	41,548,460	41,542,258	41,539,558	41,535,250
Ending Balance	541,631	541,631	541,631	541,631	541,631	541,631

General R&R	2024-25 Amended	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	29,258,088	31,508,088	33,758,088	36,008,088	29,408,905	20,165,215
Deposits	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Expenditures	0	0	0	8,849,183	11,493,690	7,614,657
Ending Balance	31,508,088	33,758,088	36,008,088	29,408,905	20,165,215	14,800,558

FY24-25 Operating Budget	$ 81,544,555
3 Months	$ 20,386,139
4 Months	$ 27,181,518

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: 30.131 LAKE SUMTER LANDING									
ESTIMATED REVENUES									
325.214 CAM & ROAD MAINTENANCE ASSESSM	2,304,788	2,551,188	2,551,188	2,551,902	2,675,032	2,675,032	2,675,032	123,844	4.85
341.905 PROPERTY DAMAGE REIMBURSEMENTS	1,772	0	0	0	0	0	0	0	0.00
341.999 MISCELLANEOUS REVENUE	14,937	20,000	20,000	10,139	20,000	20,000	20,000	0	0.00
361.101 INT INCOME - CFB	2,309	4,000	4,000	940	1,000	1,000	1,000	(3,000)	(75.00)
361.102 INT INCOME - CASH EQUIV	56,114	70,000	70,000	30,779	45,000	45,000	45,000	(25,000)	(35.71)
361.105 INTEREST INCOME-TAX COLLECTOR	2,308	0	0	1,520	0	0	0	0	0.00
361.306 FLGIT-UNREALIZED GAIN/LOSS	39,077	0	0	10,955	0	0	0	0	0.00
361.307 LTP UNREALIZED GAIN/LOSS	79,807	0	0	(23,599)	0	0	0	0	0.00
361.309 FLFIT-UNREALIZED GAIN/LOSS	728	0	0	(140)	0	0	0	0	0.00
361.407 LTP REALIZED GAIN/LOSS	51,186	70,000	70,000	15,665	35,000	35,000	35,000	(35,000)	(50.00)
361.409 FLFIT-REALIZED GAIN/LOSS	3,272	8,000	8,000	2,074	3,500	3,500	3,500	(4,500)	(56.25)
362.012 RENTS & LEASES/T-S	20,845	20,000	20,000	15,388	20,000	20,000	20,000	0	0.00
362.023 RENTS & LEASES/NT-S	5,741	10,000	10,000	2,392	5,741	5,741	5,741	(4,259)	(42.59)
669.901 (ADD)/USE-WORKING CAPITAL	0	(119,047)	(119,047)	0	(68,959)	(68,959)	(68,959)	50,088	(42.07)
669.903 (ADD)/USE-GENERAL R&R	0	240,007	375,007	0	71,113	71,113	71,113	(303,894)	(81.04)
669.904 (ADD)/USE-ROADS R&R	0	605,900	605,900	0	292,486	292,486	292,486	(313,414)	(51.73)
TOTAL ESTIMATED REVENUES	2,582,884	3,480,048	3,615,048	2,618,015	3,099,913	3,099,913	3,099,913	(515,135)	(14.25)
APPROPRIATIONS									
311 MANAGEMENT FEES	191,048	191,048	191,048	95,528	187,824	187,824	187,824	(3,224)	(1.69)
312 ENGINEERING SERVICES	5,378	56,348	44,963	240	1,000	1,000	1,000	(43,963)	(97.78)
314 TAX COLLECTOR FEES	46,096	53,160	53,160	51,038	55,730	55,730	55,730	2,570	4.83
319 OTHER PROFESSIONAL SVCS	19,950	15,522	41,832	31,029	15,668	15,668	15,668	(26,164)	(62.55)
341 JANITORIAL SVCS	153,940	167,687	167,687	81,048	169,627	169,627	169,627	1,940	1.16
343 SYSTEMS MGMT SUPPORT	85,694	105,056	105,056	35,337	105,121	105,121	105,121	65	0.06
431 ELECTRICITY	191,864	268,193	268,193	155,008	364,552	364,552	364,552	96,359	35.93
433 WATER & SEWER	11,108	11,823	11,823	6,313	13,000	13,000	13,000	1,177	9.96
434 IRRIGATION WATER	10,202	11,273	11,273	5,687	13,000	13,000	13,000	1,727	15.32
435 IRRIGATION PHONES	567	631	631	243	700	700	700	69	10.94
436 SOLID WASTE	18,497	20,826	20,826	9,361	20,085	20,085	20,085	(741)	(3.56)
437 CHILLED WATER	7,766	8,492	8,492	1,520	5,000	5,000	5,000	(3,492)	(41.12)
444 STORAGE UNIT RENTAL	1,594	1,500	1,500	648	2,000	2,000	2,000	500	33.33
462 BUILDING/STRUCTURE MAINT	612,449	431,433	397,846	187,982	467,678	467,678	467,678	69,832	17.55
463 LANDSCAPE MAINT-RECURRING	381,737	383,753	383,753	163,007	410,330	410,330	410,330	26,577	6.93
464 LANDSCAPE MAINT-NON RECURRING	84,047	108,000	108,000	41,768	130,000	130,000	130,000	22,000	20.37
468 IRRIGATION REPAIR	7,614	12,458	12,458	4,575	11,500	11,500	11,500	(958)	(7.69)
469 OTHER MAINTENANCE	301,248	308,027	454,737	125,710	293,466	293,466	293,466	(161,271)	(35.46)
498 PROJECT WIDE FEES	133,097	143,927	143,927	71,969	143,927	143,927	143,927	0	0.00
499 MISC CURRENT CHARGES	41,860	94,000	77,278	62,314	63,525	63,525	63,525	(13,753)	(17.80)
522 OPERATING SUPPLIES	12,102	2,500	2,500	0	10,000	10,000	10,000	7,500	300.00
524 NON CAPITAL FF&E	26,711	39,000	39,000	4,937	50,853	50,853	50,853	11,853	30.39
622 BUILDINGS	34,078	240,007	256,669	4,251	0	0	0	(256,669)	(100.00)
633 INFRASTRUCTURE	0	605,900	612,912	0	363,599	363,599	363,599	(249,313)	(40.68)
912 TRANS TO OTHER ROADS	24,258	199,484	199,484	99,746	201,728	201,728	201,728	2,244	1.12
TOTAL APPROPRIATIONS	2,402,905	3,480,048	3,615,048	1,239,259	3,099,913	3,099,913	3,099,913	(515,135)	(14.25)
NET OF REVENUES/APPROPRIATIONS - FUND 30.131	179,979	0	0	1,378,756	0	0	0	0	0.00

FY 2025-26
LAKE SUMTER LANDING
CAPITAL PROJECTS

Location	Description	Proposed	Funding Source
Lake Sumter Landing	M&O - Bailey Cotton Parking Lot	$ 71,113	General R&R
Lake Sumter Landing	M&O - Lake Shore Drive	274,986	Road R&R
Lake Sumter Landing	Mobilization	17,500	Road R&R
	Total Capital Projects	**$ 363,599**	

LAKE SUMTER LANDING
WORKING CAPITAL AND RESERVE BALANCES

Working Capital	2024-25 Amended	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	497,982	617,029	734,494	680,433	760,420	825,901
Deposits	2,753,188	2,853,779	3,006,947	3,006,947	3,006,947	3,006,947
Expenditures	2,434,657	2,170,987	2,310,449	2,528,608	2,792,960	2,847,008
Capital Expenditures	0	363,599	371,591	199,384	0	0
Transfer for General R&R	0	0	0	0	100,000	100,000
Transfer for Roads R&R	199,484	201,728	378,968	198,968	48,506	48,506
Ending Balance	617,029	734,494	680,433	760,420	825,901	837,334

RESERVES

General R & R	2024-25 Amended	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	555,845	180,838	109,725	109,725	109,725	109,725
Deposits	0	0	0	0	0	0
Expenditures	375,007	71,113	0	0	0	0
Ending Balance	180,838	109,725	109,725	109,725	109,725	109,725

Villa Rds/Other Roads R&R	2024-25 Amended	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	497,690	91,274	516	7,893	7,477	55,983
Deposits	199,484	201,728	378,968	198,968	48,506	48,506
Expenditures	605,900	292,486	371,591	199,384	0	0
Ending Balance	91,274	516	7,893	7,477	55,983	104,489

Total Working Capital/Reserves	**889,141**	**844,735**	**798,051**	**877,622**	**991,609**	**1,051,548**

FY24-25 Operating Budget	$2,434,657
3 Months	$608,664
4 Months	$811,552

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: 30.132 PROJECT WIDE									
ESTIMATED REVENUES									
338.026 PROJECT WIDE FEES-D5	2,310,868	2,498,917	2,498,917	1,249,459	2,498,917	2,498,917	2,498,917	0	0.00
338.027 PROJECT WIDE FEES-D6	2,563,561	2,772,170	2,772,170	1,386,086	2,772,170	2,772,170	2,772,170	0	0.00
338.028 PROJECT WIDE FEES-D7	1,633,810	1,766,766	1,766,766	883,380	1,766,766	1,766,766	1,766,766	0	0.00
338.029 PROJECT WIDE FEES-D8	1,834,420	1,983,697	1,983,697	991,849	1,983,697	1,983,697	1,983,697	0	0.00
338.030 PROJECT WIDE FEES-D9	2,102,544	2,273,640	2,273,640	1,136,820	2,273,640	2,273,640	2,273,640	0	0.00
338.031 PROJ WIDE FEES-D10	2,650,362	2,866,035	2,866,035	1,433,019	2,866,035	2,866,035	2,866,035	0	0.00
338.032 PROJECT WIDE FEES FRM LSL	133,097	143,927	143,927	71,969	143,927	143,927	143,927	0	0.00
338.054 PROJ WIDE FEES-D11	889,241	961,605	961,605	480,807	961,605	961,605	961,605	0	0.00
338.094 PROJ WIDE FEES FRM BROWNWOOD	285,482	308,712	308,712	154,356	308,712	308,712	308,712	0	0.00
338.101 PROJ WIDE FEES-DIST #12	2,141,123	2,315,358	2,315,358	1,157,682	2,315,358	2,315,358	2,315,358	0	0.00
338.110 PROJECT WIDE FEES-D13	2,744,879	2,968,246	2,968,246	1,484,128	2,968,246	2,968,246	2,968,246	0	0.00
341.905 PROPERTY DAMAGE REIMBURSEMENTS	7,120	0	0	0	0	0	0	0	0.00
341.908 ELECTRIC REIMBURSEMENT	4,492	0	0	4,116	0	0	0	0	0.00
341.999 MISCELLANEOUS REVENUE	37,877	168,188	168,188	97,888	119,375	119,375	119,375	(48,813)	(29.02)
361.101 INT INCOME - CFB	8,553	10,000	10,000	2,288	3,000	3,000	3,000	(7,000)	(70.00)
361.102 INT INCOME - CASH EQUIV	79,422	80,000	80,000	43,134	34,000	34,000	34,000	(46,000)	(57.50)
361.306 FLGIT-UNREALIZED GAIN/LOSS	139,233	0	0	34,957	0	0	0	0	0.00
361.307 LTP UNREALIZED GAIN/LOSS	238,024	0	0	(70,384)	0	0	0	0	0.00
361.309 FLFIT-UNREALIZED GAIN/LOSS	7,012	0	0	(1,576)	0	0	0	0	0.00
361.407 LTP REALIZED GAIN/LOSS	152,663	80,000	80,000	46,721	110,000	110,000	110,000	30,000	37.50
361.409 FLFIT-REALIZED GAIN/LOSS	50,201	84,000	84,000	14,172	50,000	50,000	50,000	(34,000)	(40.48)
669.901 (ADD)/USE-WORKING CAPITAL	0	933,351	933,351	0	410,874	410,874	410,874	(522,477)	(55.98)
669.903 (ADD)/USE-GENERAL R&R	0	0	125,000	0	565,000	565,000	565,000	440,000	352.00
TOTAL ESTIMATED REVENUES	20,013,984	22,214,612	22,339,612	10,600,871	22,151,322	22,151,322	22,151,322	(188,290)	(0.84)
APPROPRIATIONS									
312 ENGINEERING SERVICES	129,822	231,312	231,312	108,038	160,000	160,000	160,000	(71,312)	(30.83)
319 OTHER PROFESSIONAL SVCS	343,577	513,549	520,024	140,302	493,194	493,194	493,194	(26,830)	(5.16)
343 SYSTEMS MGMT SUPPORT	168,702	121,401	121,401	44,935	124,010	124,010	124,010	2,609	2.15
431 ELECTRICITY	350,960	399,868	399,868	180,179	436,907	436,907	436,907	37,039	9.26
434 IRRIGATION WATER	1,003,392	991,010	991,010	1,081,783	1,100,000	1,100,000	1,100,000	108,990	11.00
435 IRRIGATION PHONES	633	671	671	271	671	671	671	0	0.00
462 BUILDING/STRUCTURE MAINT	1,267,130	1,988,158	1,958,708	605,949	1,947,676	1,947,676	1,947,676	(11,032)	(0.56)
463 LANDSCAPE MAINT-RECURRING	12,329,490	12,762,228	12,762,228	6,042,270	12,891,505	12,891,505	12,891,505	129,277	1.01
464 LANDSCAPE MAINT-NON RECURRING	520,569	1,154,600	1,155,600	635,612	1,150,854	1,150,854	1,150,854	(4,746)	(0.41)
468 IRRIGATION REPAIR	305,882	493,442	493,442	144,580	365,000	365,000	365,000	(128,442)	(26.03)
469 OTHER MAINTENANCE	2,042,715	2,036,999	1,980,999	770,727	2,490,131	2,490,131	2,490,131	509,132	25.70
522 OPERATING SUPPLIES	7,610	9,500	9,500	1,024	7,500	7,500	7,500	(2,000)	(21.05)
524 NON CAPITAL FF&E	17,575	13,000	0	0	8,000	8,000	8,000	8,000	0.00
622 BUILDINGS	0	250,000	250,000	5,830	0	0	0	(250,000)	(100.00)
633 INFRASTRUCTURE	1,781,897	1,248,874	1,464,849	16,602	975,874	975,874	975,874	(488,975)	(33.38)
TOTAL APPROPRIATIONS	20,269,954	22,214,612	22,339,612	9,778,102	22,151,322	22,151,322	22,151,322	(188,290)	(0.84)
NET OF REVENUES/APPROPRIATIONS - FUND 30.132	(255,970)	0	0	822,769	0	0	0	0	0.00

FY 2025-26
PROJECT WIDE
CAPITAL PROJECTS

Account	Location	Description	Requested	Recommended	Proposed	Funding Source
30.132-50.00.600-539.633	Fence Replacement - CR 141 from 44 to Sharon Rose Preserve	Fence Replacement	$ 51,768	$ 51,768	$ 51,768	Working Capital
30.132-50.00.600-539.633	Fence Repalcement - East Side from Moyer Loop to Deskin Lane	Fence Replacement	$ 24,106	$ 24,106	$ 24,106	Working Capital
30.132-50.00.600-539.633	Lake Sumter Landing Shoreline Revetment (Working Capital Portion)	Shoreline Revetment	$ 335,000	$ 335,000	$ 335,000	Working Capital
30.132-50.00.600-539.633	Lake Sumter Landing Shoreline Revetment (General R&R Portion)	Shoreline Revetment	$ 565,000	$ 565,000	$ 565,000	General R&R
	Total Project Wide Capital Projects		**$ 975,874**	**$ 975,874**	**$ 975,874**	

PROJECT WIDE - WORKING CAPITAL AND RESERVE BALANCES
FIVE YEAR CAPITAL IMPROVEMENT PLAN

Working Capital	Amended FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
Beginning Balance	3,912,485	2,979,134	2,568,260	1,545,855	1,358,648	1,336,061
Deposits	21,281,261	21,175,448	21,664,165	22,093,333	22,531,118	22,977,698
Expenditures - Operating	19,469,163	20,024,594	19,979,966	20,757,500	21,094,152	21,221,073
Plant Replacements Non-Recurring	1,155,600	1,150,854	1,150,854	1,150,854	1,150,854	1,150,854
Capital Improvement Plan Expenditures	1,589,849	410,874	1,555,750	372,186	308,699	626,479
Ending Balance	2,979,134	2,568,260	1,545,855	1,358,648	1,336,061	1,315,353

RESERVES

General R & R	Amended FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
Beginning Balance	690,003	565,003	3	3	3	3
Deposits	0	0	0	0	0	0
LSL Shoreline Revetment	125,000	565,000	0	0	0	0
Ending Balance	565,003	3	3	3	3	3

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: 30.434 SLCDD FITNESS										
ESTIMATED REVENUES										
341.999	MISCELLANEOUS REVENUE	1,601	700	700	188	0	0	0	(700)	(100.00)
347.217	MERCHANDISE/T-S	0	150	150	0	0	0	0	(150)	(100.00)
347.223	LAUREL MANOR FITNESS MEMBERS	230,480	200,000	200,000	126,648	202,000	202,000	202,000	2,000	1.00
347.224	COLONY COTTAGE FITNESS MEMBERS	213,397	190,000	190,000	102,291	200,000	200,000	200,000	10,000	5.26
347.225	MULBERRY GROVE FITNESS MEMBERS	127,347	120,000	120,000	60,499	109,000	109,000	109,000	(11,000)	(9.17)
347.227	SEABREEZE FITNESS MEMBERS	258,557	220,000	220,000	155,705	230,000	230,000	230,000	10,000	4.55
347.238	ROHAN FITNESS MEMBERS	154,542	130,000	130,000	93,806	150,000	150,000	150,000	20,000	15.38
347.239	FENNEY FITNESS MEMBERS	119,208	95,000	95,000	65,089	105,000	105,000	105,000	10,000	10.53
347.250	D13 FITNESS MEMBERSHIPS	276,688	220,000	220,000	168,794	250,000	250,000	250,000	30,000	13.64
347.251	OLYMPIA FITNESS MEMBERS	0	110,000	110,000	0	110,000	110,000	110,000	0	0.00
361.101	INT INCOME - CFB	2,797	5,100	5,100	1,395	2,000	2,000	2,000	(3,100)	(60.78)
361.102	INT INCOME - CASH EQUIV	93,277	80,000	80,000	42,943	48,000	48,000	48,000	(32,000)	(40.00)
361.306	FLGIT-UNREALIZED GAIN/LOSS	62,807	0	0	17,011	0	0	0	0	0.00
361.307	LTP UNREALIZED GAIN/LOSS	123,610	0	0	(39,131)	0	0	0	0	0.00
361.309	FLFIT-UNREALIZED GAIN/LOSS	9,153	0	0	(2,437)	0	0	0	0	0.00
361.407	LTP REALIZED GAIN/LOSS	79,281	0	0	24,298	0	0	0	0	0.00
361.409	FLFIT-REALIZED GAIN/LOSS	43,669	0	0	21,628	0	0	0	0	0.00
365.001	SALES OF SURPLUS MATERIAL & SC	1,238	0	0	622	0	0	0	0	0.00
669.901	(ADD)/USE-WORKING CAPITAL	0	66,487	66,487	0	(4,327)	(4,327)	(4,327)	(70,814)	(106.51)
TOTAL ESTIMATED REVENUES		1,797,652	1,437,437	1,437,437	839,349	1,401,673	1,401,673	1,401,673	(35,764)	(2.49)
APPROPRIATIONS										
311	MANAGEMENT FEES	770,494	857,772	857,772	428,898	853,970	853,970	853,970	(3,802)	(0.44)
319	OTHER PROFESSIONAL SVCS	1,113	1,512	1,512	742	4,192	4,192	4,192	2,680	177.25
341	JANITORIAL SVCS	32,000	91,279	91,279	4,137	12,500	12,500	12,500	(78,779)	(86.31)
343	SYSTEMS MGMT SUPPORT	3,276	0	0	0	0	0	0	0	0.00
411	TELEPHONE	881	0	0	377	1,000	1,000	1,000	1,000	0.00
413	CABLE	11,222	14,685	14,685	4,645	15,035	15,035	15,035	350	2.38
431	ELECTRICITY	50,492	60,189	60,189	14,741	48,100	48,100	48,100	(12,089)	(20.09)
432	NATURAL GAS	1,894	10,175	10,175	1,474	3,350	3,350	3,350	(6,825)	(67.08)
433	WATER & SEWER	5,605	8,154	8,154	2,334	7,380	7,380	7,380	(774)	(9.49)
434	IRRIGATION WATER	1,693	2,546	2,546	951	2,700	2,700	2,700	154	6.05
436	SOLID WASTE	1,603	1,974	1,974	812	2,150	2,150	2,150	176	8.92
461	EQUIPMENT MAINTENANCE	67,551	68,292	68,292	32,335	74,000	74,000	74,000	5,708	8.36
462	BUILDING/STRUCTURE MAINT	12,700	87,934	87,934	129	15,000	15,000	15,000	(72,934)	(82.94)
463	LANDSCAPE MAINT-RECURRING	25,364	24,848	24,848	11,346	24,703	24,703	24,703	(145)	(0.58)
464	LANDSCAPE MAINT-NON RECURRING	0	10,606	10,606	0	11,700	11,700	11,700	1,094	10.31
468	IRRIGATION REPAIR	0	1,271	1,271	0	400	400	400	(871)	(68.53)
469	OTHER MAINTENANCE	0	23,023	23,023	0	2,000	2,000	2,000	(21,023)	(91.31)
471	PRINTING & BINDING	3,952	6,600	6,600	0	8,000	8,000	8,000	1,400	21.21
491	BANK CHARGES	43,631	39,295	39,295	25,391	39,800	39,800	39,800	505	1.29
494	OVERAGE & SHORTAGE	402	0	0	14	0	0	0	0	0.00
511	OFFICE SUPPLIES	2,334	4,000	4,000	1,087	4,450	4,450	4,450	450	11.25
522	OPERATING SUPPLIES	34,595	58,912	58,912	16,303	59,500	59,500	59,500	588	1.00
524	NON CAPITAL FF&E	18,055	64,370	64,370	24,943	211,743	211,743	211,743	147,373	228.95
TOTAL APPROPRIATIONS		1,088,857	1,437,437	1,437,437	570,659	1,401,673	1,401,673	1,401,673	(35,764)	(2.49)
NET OF REVENUES/APPROPRIATIONS - FUND 30.434		708,795	0	0	268,690	0	0	0	0	0.00

FITNESS - WORKING CAPITAL AND RESERVE BALANCES

Working Capital

	2024-25 Amended	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	3,599,826	3,533,339	3,533,339	3,537,666	3,719,936	3,611,643
Deposits	1,370,950	1,406,000	1,475,000	1,509,748	1,545,365	1,581,870
Expenditures	1,437,437	1,401,673	1,288,403	1,435,771	1,267,637	1,811,427
Ending Balance	3,533,339	3,537,666	3,719,936	3,611,643	3,997,664	3,382,086

RESERVES

General R&R	2024-25 Amended	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	939,505	939,505	939,505	939,505	939,505	939,505
Deposits	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0
Ending Balance	939,505	939,505	939,505	939,505	939,505	939,505

FY24-25 Operating Budget	$1,437,437
3-Month	$359,359
4-Month	$479,146