

**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:

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

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

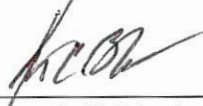
Date: September 10, 2025  
Time: 3:30 P.M.  
Place: Main District Office  
3571 Kiessel Road  
The Villages, Florida 32163

Adopted this 11th day of June, 2025.

VILLAGE CENTER COMMUNITY  
DEVELOPMENT DISTRICT



Kelly Flores, Chair



Kenneth C. Blocker, Secretary

## FISCAL YEAR 2025-26 BUDGET REPORT

| GL NUMBER                              | DESCRIPTION | 2023-24<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>PROPOSED<br>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                             |

## FISCAL YEAR 2025-26 BUDGET REPORT

| GL NUMBER                | DESCRIPTION                    | 2023-24<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>PROPOSED<br>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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>PROPOSED<br>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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>PROPOSED<br>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                             |

## FISCAL YEAR 2025-26 BUDGET REPORT

| GL NUMBER                 | DESCRIPTION                     | 2023-24<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>PROPOSED<br>BUDGET |
|---------------------------|---------------------------------|---------------------|-------------------------------|------------------------------|--------------------------------------|-------------------------------|
| 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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>PROPOSED<br>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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>PROPOSED<br>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                        |

## FISCAL YEAR 2025-26 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION | 2023-24<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>PROPOSED<br>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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>PROPOSED<br>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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>PROPOSED<br>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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>PROPOSED<br>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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>PROPOSED<br>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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>PROPOSED<br>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<br>Maintenance<br>Annual Assessment | Road<br>Maintenance<br>Assessment | FY 25-26 Total<br>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                |
| <b>Subtotal - Villages Operating Co.</b>  |               | <b>245,866</b> | <b>63.87%</b> | <b>\$ 1,405,146.32</b>                          | <b>\$ 24,586.60</b>               | <b>\$ 1,429,732.92</b>       |

|                                    |     |               |               |                      |                    |                      |
|------------------------------------|-----|---------------|---------------|----------------------|--------------------|----------------------|
| 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          |
| <b>Total - Villages Family Co.</b> |     | <b>80,733</b> | <b>20.97%</b> | <b>\$ 461,396.36</b> | <b>\$ 7,945.80</b> | <b>\$ 469,342.16</b> |

|                                     |     |        |        |               |             |               |
|-------------------------------------|-----|--------|--------|---------------|-------------|---------------|
| 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   |

|               |            |                |             |                        |                     |                        |
|---------------|------------|----------------|-------------|------------------------|---------------------|------------------------|
| <b>TOTALS</b> | <b>CAM</b> | <b>384,946</b> | <b>100%</b> | <b>\$ 2,200,001.04</b> | <b>\$ 43,555.70</b> | <b>\$ 2,243,556.74</b> |
|---------------|------------|----------------|-------------|------------------------|---------------------|------------------------|

**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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>PROPOSED<br>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**

| <b>Description</b> | <b>Bldg Sq Ft</b> | <b>% Sq FT</b> | <b>Annual Assessment</b> |
|--------------------|-------------------|----------------|--------------------------|
| 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              |
|                    |                   |                |                          |
|                    |                   |                |                          |
| <b>Totals</b>      | <b>308,284</b>    | <b>100%</b>    | <b>\$ 107,669</b>        |

## FISCAL YEAR 2025-26 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION                    | 2023-24<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>PROPOSED<br>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**

RM Rate per building square foot

0.1

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

| 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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>PROPOSED<br>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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>PROPOSED<br>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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>PROPOSED<br>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    | 2024-25    | 2024-25    | 2024-25       | 2025-26    | 2025-26    | 2025-26    | 2025-26    | 2025-26  |
|----------------------------------------|-------------|------------|------------|------------|---------------|------------|------------|------------|------------|----------|
|                                        |             | ACTIVITY   | ORIGINAL   | AMENDED    | ACTIVITY      | REQUESTED  | RECMD      | PROPOSED   | PROPOSED   | PROPOSED |
|                                        |             |            | BUDGET     | BUDGET     | THRU 03/31/25 | BUDGET     | BUDGET     | BUDGET     | AMT CHANGE | % 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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>REQUESTED<br>BUDGET | 2025-26<br>RECMD<br>BUDGET | 2025-26<br>PROPOSED<br>BUDGET | 2025-26<br>PROPOSED<br>AMT CHANGE | 2025-26<br>PROPOSED<br>% 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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>REQUESTED<br>BUDGET | 2025-26<br>RECMD<br>BUDGET | 2025-26<br>PROPOSED<br>BUDGET | 2025-26<br>PROPOSED<br>AMT CHANGE | 2025-26<br>PROPOSED<br>% 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

|                                        |             | 2025-26             | 2025-26         | 2025-26            | 2026-27    | 2027-28    | 2028-29    | 2029-30    |
|----------------------------------------|-------------|---------------------|-----------------|--------------------|------------|------------|------------|------------|
| GL NUMBER                              | DESCRIPTION | REQUESTED<br>BUDGET | RECMD<br>BUDGET | PROPOSED<br>BUDGET | BUDGET     | BUDGET     | BUDGET     | 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

|                                   |             | 2025-26             | 2025-26         | 2025-26            | 2026-27     | 2027-28    | 2028-29     | 2029-30     |
|-----------------------------------|-------------|---------------------|-----------------|--------------------|-------------|------------|-------------|-------------|
| GL NUMBER                         | DESCRIPTION | REQUESTED<br>BUDGET | RECMD<br>BUDGET | PROPOSED<br>BUDGET | BUDGET      | BUDGET     | BUDGET      | 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    | 2025-26    | 2025-26    | 2026-27    | 2027-28    | 2028-29    | 2029-30    |
|                                              |             | REQUESTED  | RECMD      | PROPOSED   | BUDGET     | BUDGET     | BUDGET     | BUDGET     |
|                                              |             | BUDGET     | BUDGET     | BUDGET     | BUDGET     | BUDGET     | BUDGET     | 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  |
|-------------|------------------------------------------|-----------------------------------------------------|----------------------|----------------------|----------------------|-----------------|
|             | <b>Golf Maintenance 30-32</b>            |                                                     |                      |                      |                      |                 |
| 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 <b>(Re-budgeted)</b>  | 1,500,000            | 1,500,000            | 1,500,000            | General R&R     |
| 173-572.633 | Mira Mesa                                | Cart Path Repair Project <b>(Re-budgeted)</b>       | 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     |
|             |                                          | <b>Total Golf Maintenance</b>                       | <b>\$ 4,675,000</b>  | <b>\$ 4,675,000</b>  | <b>\$ 4,675,000</b>  |                 |
|             | <b>Pump Stations 50-52</b>               |                                                     |                      |                      |                      |                 |
| 000-539.633 | Lake Laguna                              | Install Water Transfer Line to Lake Cortez System   | \$ 165,000           | \$ 165,000           | \$ 165,000           | General R&R     |
|             |                                          | <b>Total Pump Stations</b>                          | <b>\$ 165,000</b>    | <b>\$ 165,000</b>    | <b>\$ 165,000</b>    |                 |
|             | <b>Regional Recreation Centers 50-53</b> |                                                     |                      |                      |                      |                 |
| 001-539.622 | Paradise                                 | Rec Center - Rebuild <b>(Re-budgeted)</b>           | \$ 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 <b>(Re-budgeted)</b>            | 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 <b>(Re-budgeted)</b>       | 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     |
|             |                                          | <b>Total Regional Recreation Centers</b>            | <b>\$ 21,928,351</b> | <b>\$ 21,928,351</b> | <b>\$ 21,928,351</b> |                 |
|             | <b>Village Recreation Centers 50-54</b>  |                                                     |                      |                      |                      |                 |
| 011-539.622 | Silver Lake                              | HVAC Replacement                                    | \$ 450,000           | \$ 450,000           | \$ 450,000           | General R&R     |
| 011-539.622 | Silver Lake                              | Sound System Replacement <b>(Re-budgeted)</b>       | 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 <b>(Re-budgeted)</b>               | 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 <b>(Re-budgeted)</b>               | 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 <b>(Re-budgeted)</b>        | 118,500              | 118,500              | 118,500              | General R&R     |
|             |                                          | <b>Total Village Recreation Centers</b>             | <b>\$ 2,405,442</b>  | <b>\$ 2,405,442</b>  | <b>\$ 2,405,442</b>  |                 |
|             | <b>Parks/Athletic Fields 50-56</b>       |                                                     |                      |                      |                      |                 |
| 101-539.622 | Saddlebrook                              | Roof Replacement                                    | \$ 76,000            | \$ 76,000            | \$ 76,000            | General R&R     |
| 110-539.622 | Woodshop Facility                        | Dust Collection System Upgrade <b>(Re-budgeted)</b> | 635,129              | 635,129              | 635,129              | General R&R     |
|             |                                          | <b>Total Parks/Athletic Fields</b>                  | <b>\$ 711,129</b>    | <b>\$ 711,129</b>    | <b>\$ 711,129</b>    |                 |
|             | <b>Postal Centers 50-58</b>              |                                                     |                      |                      |                      |                 |
| 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     |
|             |                                          | <b>Total Postal Centers</b>                         | <b>\$ 307,000</b>    | <b>\$ 307,000</b>    | <b>\$ 307,000</b>    |                 |
|             |                                          | <b>Total RAD Capital Projects</b>                   | <b>\$ 30,191,922</b> | <b>\$ 30,191,922</b> | <b>\$ 30,191,922</b> |                 |

## RAD - WORKING CAPITAL AND RESERVE BALANCES

| <b>WORKING CAPITAL</b>           | <b>2024-25<br/>Amended</b> | <b>2024-25<br/>Projected</b> | <b>2025-26</b> | <b>2026-27</b> | <b>2027-28</b> | <b>2028-29</b> | <b>2029-30</b> |
|----------------------------------|----------------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|
| 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     |

| <b>Debt Service</b> | <b>2024-25<br/>Amended</b> | <b>2024-25<br/>Projected</b> | <b>2025-26</b> | <b>2026-27</b> | <b>2027-28</b> | <b>2028-29</b> | <b>2029-30</b> |
|---------------------|----------------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|
| 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

| <b>General R&amp;R</b> | <b>2024-25<br/>Amended</b> | <b>2024-25<br/>Projected</b> | <b>2025-26</b> | <b>2026-27</b> | <b>2027-28</b> | <b>2028-29</b> | <b>2029-30</b> |
|------------------------|----------------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|
| 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     |

| <b>Settlement Proceeds</b> | <b>2024-25<br/>Amended</b> | <b>2024-25<br/>Projected</b> | <b>2025-26</b> | <b>2026-27</b> | <b>2027-28</b> | <b>2028-29</b> | <b>2029-30</b> |
|----------------------------|----------------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|
| 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 |

FISCAL YEAR 2025-26 BUDGET REPORT

| GL NUMBER                              | DESCRIPTION | 2023-24    | 2024-25    | 2024-25    | 2024-25       | 2025-26    | 2025-26    | 2025-26    | 2025-26     | 2025-26  |
|----------------------------------------|-------------|------------|------------|------------|---------------|------------|------------|------------|-------------|----------|
|                                        |             | ACTIVITY   | ORIGINAL   | AMENDED    | ACTIVITY      | REQUESTED  | RECMD      | PROPOSED   | PROPOSED    | PROPOSED |
|                                        |             |            | BUDGET     | BUDGET     | THRU 03/31/25 | BUDGET     | BUDGET     | BUDGET     | AMT CHANGE  | % 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    | 2024-25    | 2024-25    | 2024-25       | 2025-26    | 2025-26    | 2025-26    | 2025-26     | 2025-26  |
|---------------------------|---------------------------------|------------|------------|------------|---------------|------------|------------|------------|-------------|----------|
|                           |                                 | ACTIVITY   | ORIGINAL   | AMENDED    | ACTIVITY      | REQUESTED  | RECMD      | PROPOSED   | PROPOSED    | PROPOSED |
|                           |                                 |            | BUDGET     | BUDGET     | THRU 03/31/25 | BUDGET     | BUDGET     | BUDGET     | AMT CHANGE  | % 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    | 2024-25    | 2024-25    | 2024-25       | 2025-26    | 2025-26    | 2025-26    | 2025-26     | 2025-26  |
|----------------------------------------------|-------------|------------|------------|------------|---------------|------------|------------|------------|-------------|----------|
|                                              |             | ACTIVITY   | ORIGINAL   | AMENDED    | ACTIVITY      | REQUESTED  | RECMD      | PROPOSED   | PROPOSED    | PROPOSED |
|                                              |             |            | BUDGET     | BUDGET     | THRU 03/31/25 | BUDGET     | BUDGET     | BUDGET     | AMT CHANGE  | % 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

|                           |                               | 2025-26             | 2025-26         | 2025-26            | 2026-27    | 2027-28    | 2028-29    | 2029-30    |
|---------------------------|-------------------------------|---------------------|-----------------|--------------------|------------|------------|------------|------------|
| GL NUMBER                 | DESCRIPTION                   | REQUESTED<br>BUDGET | RECMD<br>BUDGET | PROPOSED<br>BUDGET | BUDGET     | BUDGET     | BUDGET     | 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 |                                 |                                |                            |                               |                   |                   |                   |                   |
|-----------------------------------|---------------------------------|--------------------------------|----------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                   |                                 | 2025-26<br>REQUESTED<br>BUDGET | 2025-26<br>RECMD<br>BUDGET | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>BUDGET | 2027-28<br>BUDGET | 2028-29<br>BUDGET | 2029-30<br>BUDGET |
| GL NUMBER                         | DESCRIPTION                     |                                |                            |                               |                   |                   |                   |                   |
| 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

|                                              |             | 2025-26             | 2025-26         | 2025-26            | 2026-27    | 2027-28    | 2028-29    | 2029-30    |
|----------------------------------------------|-------------|---------------------|-----------------|--------------------|------------|------------|------------|------------|
| GL NUMBER                                    | DESCRIPTION | REQUESTED<br>BUDGET | RECMD<br>BUDGET | PROPOSED<br>BUDGET | BUDGET     | BUDGET     | BUDGET     | 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

| <b>Working Capital</b> | <b>2024-25</b>            | <b>2024-25</b>   | <b>2025-26</b> | <b>2026-27</b> | <b>2027-28</b> | <b>2028-29</b> | <b>2029-30</b> |
|------------------------|---------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
|                        | <b>Amended<br/>Budget</b> | <b>Projected</b> |                |                |                |                |                |
| 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    | 2024-25     | 2024-25    | 2024-25       | 2025-26    | 2025-26    | 2025-26    | 2025-26     | 2025-26  |
|-----------------------------------|---------------------------------|------------|-------------|------------|---------------|------------|------------|------------|-------------|----------|
|                                   |                                 | ACTIVITY   | ORIGINAL    | AMENDED    | ACTIVITY      | REQUESTED  | RECMD      | PROPOSED   | PROPOSED    | PROPOSED |
|                                   |                                 |            | BUDGET      | BUDGET     | THRU 03/31/25 | BUDGET     | BUDGET     | BUDGET     | AMT CHANGE  | % 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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>REQUESTED<br>BUDGET | 2025-26<br>RECMD<br>BUDGET | 2025-26<br>PROPOSED<br>BUDGET | 2025-26<br>PROPOSED<br>AMT CHANGE | 2025-26<br>PROPOSED<br>% 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 |                                 |                     |                 |                    |            |            |            |            |
|-----------------------------------|---------------------------------|---------------------|-----------------|--------------------|------------|------------|------------|------------|
|                                   |                                 | 2025-26             | 2025-26         | 2025-26            | 2026-27    | 2027-28    | 2028-29    | 2029-30    |
| GL NUMBER                         | DESCRIPTION                     | REQUESTED<br>BUDGET | RECMD<br>BUDGET | PROPOSED<br>BUDGET | BUDGET     | BUDGET     | BUDGET     | 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            |                               |                                |                            |                               |                   |                   |                   |                   |
|----------------------------------------------|-------------------------------|--------------------------------|----------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                              |                               | 2025-26<br>REQUESTED<br>BUDGET | 2025-26<br>RECMD<br>BUDGET | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>BUDGET | 2027-28<br>BUDGET | 2028-29<br>BUDGET | 2029-30<br>BUDGET |
| GL NUMBER                                    | DESCRIPTION                   |                                |                            |                               |                   |                   |                   |                   |
| 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    |
|                          |                 | <b>Building Total - 522622</b>               | <b>\$ 400,000</b>   | <b>\$ 400,000</b>   | <b>\$ 400,000</b>   |                |
|                          |                 |                                              |                     |                     |                     |                |
| 20.124-90.95.051-522.623 | Station #51     | Renovation                                   | 3,500,000           | 3,500,000           | 3,500,000           | General R&R    |
|                          |                 | <b>Leasehold Improvements Total - 522623</b> | <b>\$ 3,500,000</b> | <b>\$ 3,500,000</b> | <b>\$ 3,500,000</b> |                |
|                          |                 |                                              |                     |                     |                     |                |
| 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 ( <b>Rebudgeted</b> )         | 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    |
|                          |                 | <b>Capital FF&amp;E Total - 522642</b>       | <b>\$ 1,211,000</b> | <b>\$ 1,211,000</b> | <b>\$ 1,211,000</b> |                |
|                          |                 |                                              |                     |                     |                     |                |
|                          |                 | <b>Total Safety Capital Projects</b>         | <b>\$ 5,111,000</b> | <b>\$ 5,111,000</b> | <b>\$ 5,111,000</b> |                |

**SAFETY - WORKING CAPITAL AND RESERVE BALANCES**

| <b>WORKING CAPITAL</b> | <b>2024-25</b>        |                |                |                |                |                |
|------------------------|-----------------------|----------------|----------------|----------------|----------------|----------------|
|                        | <b>Amended Budget</b> | <b>2025-26</b> | <b>2026-27</b> | <b>2027-28</b> | <b>2028-29</b> | <b>2029-30</b> |
| 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**

| <b>RESERVES (General/Vehicle)</b> | <b>2024-25</b>        |                |                |                |                |                |
|-----------------------------------|-----------------------|----------------|----------------|----------------|----------------|----------------|
|                                   | <b>Amended Budget</b> | <b>2025-26</b> | <b>2026-27</b> | <b>2027-28</b> | <b>2028-29</b> | <b>2029-30</b> |
| 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     |

|                     |                   |                   |                   |                   |                   |                   |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Fund Balance</b> | <b>20,666,190</b> | <b>19,309,373</b> | <b>21,808,966</b> | <b>24,513,911</b> | <b>26,940,176</b> | <b>29,821,871</b> |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

|                          |              |
|--------------------------|--------------|
| 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        |
|                               | <u>7,007,260</u> | <u>4,284,369</u> | <u>4,270,502</u> | <u>4,944,358</u> | <u>5,778,541</u> |

| 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 |

VPSP 5-Year  
Capital Improvement Plan

|                                                          |                                 | Recommended Work     | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 |
|----------------------------------------------------------|---------------------------------|----------------------|---------|---------|---------|---------|---------|
| VPSP 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                                |                  |         |         |         |         |         |
| 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

|                                                                                |  |        |        |        |        |         |
|--------------------------------------------------------------------------------|--|--------|--------|--------|--------|---------|
| Lucas, Stair Chair,<br>Power Load &<br>Stretcher, LP15,<br>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 |

FISCAL YEAR 2025-26 BUDGET REPORT

| GL NUMBER                                 | DESCRIPTION | 2023-24<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>REQUESTED<br>BUDGET | 2025-26<br>RECMD<br>BUDGET | 2025-26<br>PROPOSED<br>BUDGET | 2025-26<br>PROPOSED<br>AMT CHANGE | 2025-26<br>PROPOSED<br>% 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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>REQUESTED<br>BUDGET | 2025-26<br>RECMD<br>BUDGET | 2025-26<br>PROPOSED<br>BUDGET | 2025-26<br>PROPOSED<br>AMT CHANGE | 2025-26<br>PROPOSED<br>% 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            |             |                                |                            |                               |                       |                       |                       |                       |
|----------------------------------------------|-------------|--------------------------------|----------------------------|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                              |             | 2025-26<br>REQUESTED<br>BUDGET | 2025-26<br>RECMD<br>BUDGET | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br><br>BUDGET | 2027-28<br><br>BUDGET | 2028-29<br><br>BUDGET | 2029-30<br><br>BUDGET |
| GL NUMBER                                    | DESCRIPTION |                                |                            |                               |                       |                       |                       |                       |
| 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  |
|--------------------------|----------|---------------------------------------------------|------------------------------------------------------|---------------------|---------------------|---------------------|-----------------|
|                          |          | <b><u>LSSA Wastewater Plant</u></b>               |                                                      |                     |                     |                     |                 |
| 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-fabricated 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 |
|                          |          | <b>Total 536633</b>                               |                                                      | <b>\$ 2,487,000</b> | <b>\$ 2,487,000</b> | <b>\$ 2,487,000</b> |                 |
|                          |          | <b><u>LSSA Lift Stations &amp; Collection</u></b> |                                                      |                     |                     |                     |                 |
| 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 |
|                          |          | <b>Total 536633</b>                               |                                                      | <b>\$ 684,000</b>   | <b>\$ 684,000</b>   | <b>\$ 684,000</b>   |                 |
|                          |          | <b><u>LSSA Potable Water System</u></b>           |                                                      |                     |                     |                     |                 |
| 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     |
|                          |          | <b>Total 536633</b>                               |                                                      | <b>\$ 1,800,000</b> | <b>\$ 1,800,000</b> | <b>\$ 1,800,000</b> |                 |
|                          |          | <b><u>LSSA General</u></b>                        |                                                      |                     |                     |                     |                 |
| 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 |
|                          |          | <b>Total 536633</b>                               |                                                      | <b>\$ 374,836</b>   | <b>\$ 374,836</b>   | <b>\$ 374,836</b>   |                 |
| 20.422-10.00.000-536.641 |          | General                                           | Valve Machine Trailer                                | 90,000              | 90,000              | 90,000              | Working Capital |
|                          |          | <b>Total 536641</b>                               |                                                      | <b>\$ 90,000</b>    | <b>\$ 90,000</b>    | <b>\$ 90,000</b>    |                 |
|                          |          |                                                   |                                                      |                     |                     |                     |                 |
|                          |          |                                                   | <b>TOTAL</b>                                         | <b>5,435,836</b>    | <b>5,435,836</b>    | <b>5,435,836</b>    |                 |

## LSSA - WORKING CAPITAL AND RESERVE BALANCES

### WORKING CAPITAL

|                          | 2024-25<br>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<br>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<br>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 Program | 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    |

FISCAL YEAR 2025-26 BUDGET REPORT

| GL NUMBER                              | DESCRIPTION | 2023-24<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>REQUESTED<br>BUDGET | 2025-26<br>RECMD<br>BUDGET | 2025-26<br>PROPOSED<br>BUDGET | 2025-26<br>PROPOSED<br>AMT CHANGE | 2025-26<br>PROPOSED<br>% 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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>REQUESTED<br>BUDGET | 2025-26<br>RECMD<br>BUDGET | 2025-26<br>PROPOSED<br>BUDGET | 2025-26<br>PROPOSED<br>AMT CHANGE | 2025-26<br>PROPOSED<br>% 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            |             |                                |                            |                               |                       |                       |                       |                       |
|----------------------------------------------|-------------|--------------------------------|----------------------------|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                              |             | 2025-26<br>REQUESTED<br>BUDGET | 2025-26<br>RECMD<br>BUDGET | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br><br>BUDGET | 2027-28<br><br>BUDGET | 2028-29<br><br>BUDGET | 2029-30<br><br>BUDGET |
| GL NUMBER                                    | DESCRIPTION |                                |                            |                               |                       |                       |                       |                       |
| 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  |
|---------------------------------------------------|-------------------------------------------------------------|---------------------|---------------------|---------------------|-----------------|
| <b><u>VCSA Wastewater Plant</u></b>               |                                                             |                     |                     |                     |                 |
| Plant Site                                        | Construct Equipment & Pipe Storage Facility                 | \$ 15,000           | \$ 15,000           | \$ 15,000           | Working Capital |
| <b>Total 536622</b>                               |                                                             | <b>\$ 15,000</b>    | <b>\$ 15,000</b>    | <b>\$ 15,000</b>    |                 |
|                                                   |                                                             |                     |                     |                     |                 |
| <b><u>VCSA Lift Stations &amp; Collection</u></b> |                                                             |                     |                     |                     |                 |
| 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 |
| <b>Total 536633</b>                               |                                                             | <b>\$ 805,348</b>   | <b>\$ 805,348</b>   | <b>\$ 805,348</b>   |                 |
|                                                   |                                                             |                     |                     |                     |                 |
| <b><u>VCSA Potable Water System</u></b>           |                                                             |                     |                     |                     |                 |
| 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     |
| <b>Total 536633</b>                               |                                                             | <b>\$ 811,000</b>   | <b>\$ 811,000</b>   | <b>\$ 811,000</b>   |                 |
|                                                   |                                                             |                     |                     |                     |                 |
| <b><u>Metering System</u></b>                     |                                                             |                     |                     |                     |                 |
| Distribution System                               | Implementation of Advanced Meters                           | \$ 2,016,666        | \$ 2,016,666        | \$ 2,016,666        | Working Capital |
| <b>Total 536633</b>                               |                                                             | <b>\$ 2,016,666</b> | <b>\$ 2,016,666</b> | <b>\$ 2,016,666</b> |                 |
|                                                   |                                                             |                     |                     |                     |                 |
| <b><u>VCSA General</u></b>                        |                                                             |                     |                     |                     |                 |
| 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 |
| <b>Total 536633</b>                               |                                                             | <b>\$ 434,608</b>   | <b>\$ 434,608</b>   | <b>\$ 434,608</b>   |                 |
|                                                   |                                                             |                     |                     |                     |                 |
|                                                   | <b>TOTAL</b>                                                | <b>\$ 4,082,622</b> | <b>\$ 4,082,622</b> | <b>\$ 4,082,622</b> |                 |

## VCSA - WORKING CAPITAL AND RESERVE BALANCES

### WORKING CAPITAL

|                      | 2024-25<br>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<br>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<br>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 |

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

|                          |              |
|--------------------------|--------------|
| 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 Facility | 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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>REQUESTED<br>BUDGET | 2025-26<br>RECMD<br>BUDGET | 2025-26<br>PROPOSED<br>BUDGET | 2025-26<br>PROPOSED<br>AMT CHANGE | 2025-26<br>PROPOSED<br>% 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            |                                |                                |                            |                               |                       |                       |                       |                       |
|----------------------------------------------|--------------------------------|--------------------------------|----------------------------|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                              |                                | 2025-26<br>REQUESTED<br>BUDGET | 2025-26<br>RECMD<br>BUDGET | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br><br>BUDGET | 2027-28<br><br>BUDGET | 2028-29<br><br>BUDGET | 2029-30<br><br>BUDGET |
| GL NUMBER                                    | DESCRIPTION                    |                                |                            |                               |                       |                       |                       |                       |
| 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<br>Amended | FY24-25<br>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<br>Amended | FY24-25<br>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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>REQUESTED<br>BUDGET | 2025-26<br>RECMD<br>BUDGET | 2025-26<br>PROPOSED<br>BUDGET | 2025-26<br>PROPOSED<br>AMT CHANGE | 2025-26<br>PROPOSED<br>% 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            |                                |                                |                            |                               |                   |                   |                   |                   |
|----------------------------------------------|--------------------------------|--------------------------------|----------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                              |                                | 2025-26<br>REQUESTED<br>BUDGET | 2025-26<br>RECMD<br>BUDGET | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>BUDGET | 2027-28<br>BUDGET | 2028-29<br>BUDGET | 2029-30<br>BUDGET |
| GL NUMBER                                    | DESCRIPTION                    |                                |                            |                               |                   |                   |                   |                   |
| 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

|                   | 2024-25<br>Amended<br>Budget | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 |
|-------------------|------------------------------|---------|---------|---------|---------|---------|
| WORKING CAPITAL   |                              |         |         |         |         |         |
| 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

|                   | 2024-25<br>Amended<br>Budget | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 |
|-------------------|------------------------------|---------|---------|---------|---------|---------|
| General R & R     |                              |         |         |         |         |         |
| 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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>REQUESTED<br>BUDGET | 2025-26<br>RECMD<br>BUDGET | 2025-26<br>PROPOSED<br>BUDGET | 2025-26<br>PROPOSED<br>AMT CHANGE | 2025-26<br>PROPOSED<br>% 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            |                                |                                |                            |                               |                   |                   |                   |                   |
|----------------------------------------------|--------------------------------|--------------------------------|----------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                              |                                | 2025-26<br>REQUESTED<br>BUDGET | 2025-26<br>RECMD<br>BUDGET | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>BUDGET | 2027-28<br>BUDGET | 2028-29<br>BUDGET | 2029-30<br>BUDGET |
| GL NUMBER                                    | DESCRIPTION                    |                                |                            |                               |                   |                   |                   |                   |
| 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<br>Amended<br>Budget | 2024-25<br>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<br>Amended<br>Budget | 2024-25<br>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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>REQUESTED<br>BUDGET | 2025-26<br>RECMD<br>BUDGET | 2025-26<br>PROPOSED<br>BUDGET | 2025-26<br>PROPOSED<br>AMT CHANGE | 2025-26<br>PROPOSED<br>% 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            |                                |                                |                            |                               |                       |                       |                       |                       |
|----------------------------------------------|--------------------------------|--------------------------------|----------------------------|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                              |                                | 2025-26<br>REQUESTED<br>BUDGET | 2025-26<br>RECMD<br>BUDGET | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br><br>BUDGET | 2027-28<br><br>BUDGET | 2028-29<br><br>BUDGET | 2029-30<br><br>BUDGET |
| GL NUMBER                                    | DESCRIPTION                    |                                |                            |                               |                       |                       |                       |                       |
| 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**

| <b>WORKING CAPITAL</b> | <b>2024-25<br/>Amended</b> | <b>2025-26</b> | <b>2026-27</b> | <b>2027-28</b> | <b>2028-29</b> | <b>2029-30</b> |
|------------------------|----------------------------|----------------|----------------|----------------|----------------|----------------|
| 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        |

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**RESERVES**

| <b>DEED VIOLATION RESERVES</b> | <b>2024-25<br/>Amended</b> | <b>2025-26</b> | <b>2026-27</b> | <b>2027-28</b> | <b>2028-29</b> | <b>2029-30</b> |
|--------------------------------|----------------------------|----------------|----------------|----------------|----------------|----------------|
| 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<br>ACTIVITY | 2024-25<br>ORIGINAL<br>BUDGET | 2024-25<br>AMENDED<br>BUDGET | 2024-25<br>ACTIVITY<br>THRU 03/31/25 | 2025-26<br>REQUESTED<br>BUDGET | 2025-26<br>RECMD<br>BUDGET | 2025-26<br>PROPOSED<br>BUDGET | 2025-26<br>PROPOSED<br>AMT CHANGE | 2025-26<br>PROPOSED<br>% 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            |                                 |                                |                            |                               |                   |                   |                   |                   |
|----------------------------------------------|---------------------------------|--------------------------------|----------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                              |                                 | 2025-26<br>REQUESTED<br>BUDGET | 2025-26<br>RECMD<br>BUDGET | 2025-26<br>PROPOSED<br>BUDGET | 2026-27<br>BUDGET | 2027-28<br>BUDGET | 2028-29<br>BUDGET | 2029-30<br>BUDGET |
| GL NUMBER                                    | DESCRIPTION                     |                                |                            |                               |                   |                   |                   |                   |
| 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<br>Amended<br>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 |

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|                          |           |
|--------------------------|-----------|
| 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   | 2024-25     | 2024-25     | 2024-25       | 2025-26    | 2025-26    | 2025-26    | 2025-26    | 2025-26  |
|----------------------------------------------|---------------------------------------|-----------|-------------|-------------|---------------|------------|------------|------------|------------|----------|
|                                              |                                       | ACTIVITY  | ORIGINAL    | AMENDED     | ACTIVITY      | REQUESTED  | RECMD      | PROPOSED   | PROPOSED   | PROPOSED |
|                                              |                                       |           | BUDGET      | BUDGET      | THRU 03/31/25 | BUDGET     | BUDGET     | BUDGET     | AMT CHANGE | % 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            |                                       |            |            |            |            |            |            |            |
|----------------------------------------------|---------------------------------------|------------|------------|------------|------------|------------|------------|------------|
|                                              |                                       | 2025-26    | 2025-26    | 2025-26    | 2026-27    | 2027-28    | 2028-29    | 2029-30    |
| GL NUMBER                                    | DESCRIPTION                           | REQUESTED  | RECMD      | PROPOSED   | BUDGET     | BUDGET     | BUDGET     | BUDGET     |
|                                              |                                       | BUDGET     | BUDGET     | 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

|                   | 2024-25<br>Amended<br>Budget | 2025-26    | 2026-27    | 2027-28    | 2028-29    | 2029-30    |
|-------------------|------------------------------|------------|------------|------------|------------|------------|
| WORKING CAPITAL   |                              |            |            |            |            |            |
| 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  |

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