RESOLUTION 2026-10

A RESOLUTION TO APPROPRIATE FUNDS AND ADOPT THE FINAL BUDGET OF THE SUMTER LANDING COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027

WHEREAS, the District Manager has prepared and submitted to the Board of Supervisors the Proposed Budget for the forthcoming Fiscal Year 2026-27; and

WHEREAS, the Board of Supervisors approved the Fiscal Year 2026-27 Proposed Budget at a public meeting on June 8, 2026 and set September 1, 2026 as the date for a public hearing with notice of the budget hearing published pursuant to section 190.008(2) (a), Florida Statutes; and

WHEREAS, the District Board of Supervisors submitted to the local governing authorities, for purposes of disclosure and information only, the Fiscal Year 2026-27 Proposed Budget at least 60 days prior to approval; and

WHEREAS, Section 190.021 Florida Statutes provides that a Maintenance Special Assessment and Benefit Special Assessments may be assessed upon each piece of property within the boundaries of the District benefited by the approved maintenance and capital improvement program of the District, such levy representing the amount of assessments for District purposes necessary to provide for payment during the ensuing budget year of all properly authorized expenditures to be incurred by the District; and

WHEREAS, a public hearing has been held on this 1st day of September, 2026 at which members of the general public were accorded the opportunity to speak prior to the approval of the Final Budget;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SUMTER LANDING COMMUNITY DEVELOPMENT DISTRICT;

1. The Fiscal Year 2026-27 Budget, as listed below, proposed by the District Manager and approved by the Board of Supervisors is hereby adopted as the Final Adopted Budget for the District:

Sumter Landing Amenities Division Fund	**$**	**164,459,261**
Lake Sumter Landing Fund	**$**	**3,415,685**
Project-Wide Fund	**$**	**23,238,552**
Fitness Fund	**$**	**1,286,546**

2. The maintenance assessments shall be levied at a rate based on the schedule attached as an exhibit to this resolution in the District's "Official Record of Proceedings" and are based on square footage.

3. A verified copy of said Final Budget shall be attached as an exhibit to this Resolution in the District's "Official Record of Proceedings."

Adopted this 1st day of September, 2026.

SUMTER LANDING COMMUNITY DEVELOPMENT DISTRICT

Joseph Nisbett, Chair

Kenneth C. Blocker, Secretary

FISCAL YEAR 2026-27 BUDGET REPORT

. NUMBER DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 FINAL BUDGET
nd: 30.431 SLAD					
STIMATED REVENUES					
341.302 REC FEES FROM DEV	64,326	0	0	0	0
341.318 AMENITY FEES	109,315,939	124,516,703	124,516,703	93,135,134	128,402,858
341.905 PROPERTY DAMAGE REIMBURSEMENTS	11,366	22,500	22,500	19,118	22,500
341.909 COPIES-PUBLIC/T-S	0	0	0	1	0
341.910 SALES TAX COLLECTION ALLOWANCE	653	700	700	542	700
341.911 LIEN FEES	7,550	2,000	2,000	3,760	5,000
341.917 INSURANCE REIMBURSEMENT	703	0	0	5,957	0
341.918 ACCESS CD FEE/NT-S	456,422	600,000	600,000	373,418	1,332,000
341.919 GATE REPAIR FEES	88,500	52,500	52,500	68,500	52,500
341.921 AMENITY LATE PENALTY FEE	128,184	120,000	120,000	119,618	125,000
341.999 MISCELLANEOUS REVENUE	15,426	60,000	60,000	32,862	60,000
342.901 HOME/BUS WATCH/T-S	35,824	25,000	25,000	31,601	25,000
342.903 FIRE SAFETY (FUTURES)	265,039	0	0	1,053	0
347.203 DAILY TRAIL/T-S	413,033	525,000	525,000	409,640	525,000
347.204 DAILY CART RNT/T-S	17,138	15,000	15,000	20,785	22,500
347.205 DAILY GRN FEE/T-S	334,084	375,000	375,000	381,680	520,000
347.206 CLUB RENTALS	6,435	0	0	9,515	10,000
347.208 ANNUAL TRAIL/T-S	3,893,128	2,850,000	2,850,000	4,596,671	5,250,000
347.215 LIFESTYLE-GEN/NT-S	19,688	20,000	20,000	13,903	20,000
347.216 LIFESTYLE-GLB/NT-S	162,546	215,000	215,000	202,908	200,000
347.217 MERCHANDISE/T-S	2,197	0	0	3,864	0
347.220 LIFESTYLE-GEN/NT-L	59	0	0	0	0
347.226 BOAT TOURS	42,827	150,000	150,000	86,697	150,000
347.240 DAILY TRAIL/T-L	37,069	60,000	60,000	37,242	50,000
347.242 DAILY CART RNT/T-L	394	1,000	1,000	335	1,000
347.244 DAILY GRN FEE/T-L	26,376	40,000	40,000	24,318	35,000
347.249 BOATS N/T	216	0	0	759	0
361.101 INT INCOME - CFB	34,132	32,000	32,000	20,202	4,800
361.102 INT INCOME - CASH EQUIV	2,968,749	3,000,000	3,000,000	1,654,401	1,925,100
361.103 INT INCOME - USB	601,023	355,000	355,000	357,915	300,000
361.306 FLGIT-UNREALIZED GAIN/LOSS	526,387	0	0	273,622	0
361.307 LTP UNREALIZED GAIN/LOSS	1,744,032	0	0	454,073	0
361.309 FLFIT-UNREALIZED GAIN/LOSS	(4,333)	0	0	(98,900)	0
361.407 LTP REALIZED GAIN/LOSS	723,353	450,000	450,000	1,849,226	586,300
361.409 FLFIT-REALIZED GAIN/LOSS	579,135	250,000	250,000	448,772	429,500
362.002 ATM LEASE/T-S	19,625	25,000	25,000	20,635	40,000
362.006 VENDING MACHINES	6,334	6,000	6,000	1,899	6,000
362.007 LEASE REVENUE	253,384	316,972	316,972	74,760	100,000
362.009 RM RENTALS/T-L	2,325	2,500	2,500	0	0
362.010 RM RENTALS/T-S	149,196	225,000	225,000	0	0
362.015 RM RENTALS/NT-L	0	0	0	2,611	2,500
362.016 RM RENTALS/NT-S	42,700	5,000	5,000	250,655	375,000
362.020 ATM LEASE/T-L	653	1,000	1,000	671	1,000
365.001 SALES OF SURPLUS MATERIAL & SC	11,960	5,000	5,000	10,496	7,500
366.001 CONTRIBUTIONS FROM DEVELOPER	3,007,662	0	0	0	0
669.901 (ADD)/USE-WORKING CAPITAL	0	21,143,270	26,250,815	0	23,872,503
OTAL ESTIMATED REVENUES	126,011,439	155,467,145	160,574,690	104,900,919	164,459,261
.PPROPRIATIONS					
311 ADMINISTRATIVE SVCS	2,223,599	2,521,635	2,521,635	1,891,227	2,346,063
311 COMMUNITY WATCH SVCS	7,065,677	8,026,022	8,026,022	6,019,517	8,345,325

. NUMBER DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 FINAL BUDGET
nd: 30.431 SLAD					
.PPROPRIATIONS					
311 CUSTOMER SERVICE	1,578,901	1,073,250	1,073,250	804,939	1,181,902
311 GOLF MAINT	758,869	832,487	832,487	624,368	1,014,546
311 GOLF OPERATIONS	2,815,294	3,464,725	3,464,725	2,598,544	3,446,185
311 PROPERTY MGMT SVCS	2,092,630	3,108,866	3,108,866	2,331,650	2,937,078
311 RECREATION SERVICES	11,362,032	13,964,708	13,964,708	10,473,533	14,352,207
312 ENGINEERING SERVICES	74,279	369,000	388,465	72,389	189,635
313 LEGAL SERVICES	127,412	50,000	50,000	58,328	50,000
319 OTHER PROFESSIONAL SVCS	157,936	189,748	189,748	111,959	253,442
321 ACCOUNTING SERVICES	2,000	2,000	5,000	3,000	2,000
322 AUDITING SERVICES	42,929	42,230	42,230	38,250	46,800
323 TRUSTEE SERVICES	25,321	25,322	25,322	31,248	33,673
341 JANITORIAL SVCS	2,810,297	3,878,026	3,890,926	2,359,478	3,906,928
343 SYSTEMS MGMT SUPPORT	203,508	239,434	329,409	280,694	462,635
345 DEPT OF SAFETY	2,546,716	2,456,508	2,456,508	1,911,411	2,548,417
411 TELEPHONE	25,672	33,510	33,510	26,226	33,510
413 CABLE	49,595	60,801	62,301	39,669	65,035
431 ELECTRICITY	2,314,710	2,753,638	2,846,578	1,781,076	2,632,267
432 NATURAL GAS	780,252	943,506	968,720	1,071,119	1,255,500
433 WATER & SEWER	450,927	502,262	507,062	448,747	665,670
434 IRRIGATION WATER	798,322	769,034	795,334	429,308	708,451
435 IRRIGATION PHONES	242	324	324	248	324
436 SOLID WASTE	77,103	128,546	128,546	59,919	124,767
441 OFFICE LEASES	14,014	14,000	14,000	11,949	14,818
442 EQUIPMENT RENTAL	5,665	9,100	9,100	3,596	9,200
444 STORAGE UNIT RENTAL	29,870	43,260	43,260	11,340	43,260
451 CASUALTY & LIABILITY INSUR	1,210,009	1,782,845	1,717,590	1,225,245	1,600,723
452 INSURANCE DEDUCTIBLE PYMTS	10,000	0	0	0	0
461 EQUIPMENT MAINTENANCE	46,173	52,000	49,450	27,394	90,150
462 BUILDING/STRUCTURE MAINT	6,286,801	11,178,280	11,010,145	4,673,170	10,594,355
463 LANDSCAPE MAINT-RECURRING	2,880,774	18,370,475	18,471,214	13,186,501	18,402,309
464 LANDSCAPE MAINT-NON RECURRING	1,374,511	2,002,240	2,900,768	1,579,145	2,355,913
465 VEHICLE REPAIR & MAINT	144	0	0	0	0
466 POOL MAINTENANCE	2,962,928	3,492,285	3,492,285	2,577,383	3,464,739
467 GATE MAINTENANCE	335,678	336,806	336,806	157,194	412,562
468 IRRIGATION REPAIR	573,296	676,596	817,753	536,987	805,450
469 OTHER MAINTENANCE	17,802,761	3,841,142	3,495,682	1,808,677	1,931,593
471 PRINTING & BINDING	144	3,000	3,000	0	2,500
484 LIFESTYLE EVENTS-GENERAL	20,708	82,000	76,000	21,987	44,000
491 BANK CHARGES	38,403	109,500	106,500	122,643	141,500
492 MAINT & BOND ASSESSMENTS	70,339	100,000	100,000	126,829	135,000
493 PERMITS & LICENSES	25,900	29,150	29,150	0	47,575
494 OVERAGE & SHORTAGE	50	0	200	(546)	0
497 LEGAL ADVERTISING	4,599	3,500	3,500	2,157	5,000
499 MISC CURRENT CHARGES	4,095	6,000	6,000	1,348	37,000
511 OFFICE SUPPLIES	30,350	51,200	53,500	28,132	51,812
521 GASOLINE/DIESEL	15,883	27,755	31,755	10,090	34,950
522 OPERATING SUPPLIES	334,360	407,590	404,550	218,081	406,737
523 RECREATION SUPPLIES	250,001	442,135	438,485	230,474	283,907
524 NON CAPITAL FF&E	1,555,069	3,850,053	4,154,036	1,573,358	3,452,156
529 OPERATING SUPPLIES OTHER	0	3,680,000	3,683,114	3,145,058	3,640,000
542 TRAINING & EDUCATION	0	500	500	0	500

FISCAL YEAR 2026-27 BUDGET REPORT

. NUMBER DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 FINAL BUDGET
nd: 30.431 SLAD					
.PPROPRIATIONS					
543 PROFESSIONAL DUES	0	500	500	0	500
546 SUBSCRIPTIONS - MEMBERSHIP FEES	0	2,070	2,070	1,940	2,070
591 DEPRECIATION EXPENSE	8,508,545	0	0	0	0
622 BUILDINGS	2,358,603	7,094,332	5,973,007	2,100,454	7,948,460
633 INFRASTRUCTURE	7,093,871	9,041,685	14,042,330	5,868,649	17,767,030
641 VEHICLES	0	0	58,000	57,772	0
642 CAPITAL FF&E	149,244	1,155,500	1,195,700	554,113	752,100
710 PRINCIPAL	8,785,000	11,390,000	11,390,000	22,780,000	13,140,000
721 INTEREST EXP - SR DEBT	23,612,992	28,503,064	28,503,064	21,377,296	27,986,032
730 MISC BOND EXPENSES	2,017,535	3,000	0	0	3,000
911 TRANS TO GENERAL R&R	2,250,000	2,250,000	2,250,000	1,687,500	2,250,000
951 AMORTIZATION EXPENSE	0	0	0	(11,957,525)	0
OTAL APPROPRIATIONS	129,042,538	155,467,145	160,574,690	107,215,238	164,459,261
ET OF REVENUES/APPROPRIATIONS - FUND 30.431	(3,031,099)	0	0	(2,314,319)	0

FISCAL YEAR 2026-27 BUDGET REPORT

GL NUMBER DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 FINAL BUDGET
Fund: 30.131 LAKE SUMTER LANDING					
ESTIMATED REVENUES					
325.214 CAM & ROAD MAINTENANCE ASSESSM	2,551,902	2,675,032	2,675,032	2,674,825	2,680,133
341.905 PROPERTY DAMAGE REIMBURSEMENTS	300	0	0	450	0
341.999 MISCELLANEOUS REVENUE	36,165	20,000	20,000	9,034	20,000
361.101 INT INCOME - CFB	1,587	1,000	1,000	1,125	2,000
361.102 INT INCOME - CASH EQUIV	48,682	45,000	45,000	44,857	50,000
361.105 INTEREST INCOME-TAX COLLECTOR	1,845	0	0	1,157	0
361.306 FLGIT-UNREALIZED GAIN/LOSS	25,517	0	0	2,754	0
361.307 LTP UNREALIZED GAIN/LOSS	54,664	0	0	12,448	0
361.309 FLFIT-UNREALIZED GAIN/LOSS	108	0	0	(869)	0
361.407 LTP REALIZED GAIN/LOSS	23,996	35,000	35,000	39,255	20,000
361.409 FLFIT-REALIZED GAIN/LOSS	4,645	3,500	3,500	3,834	3,500
362.012 RENTS & LEASES/T-S	21,288	20,000	20,000	2,300	22,148
362.023 RENTS & LEASES/NT-S	5,741	5,741	5,741	12,857	5,741
669.901 (ADD)/USE-WORKING CAPITAL	0	(132,742)	60,437	0	(60,880)
669.903 (ADD)/USE-GENERAL R&R	0	71,113	71,113	0	0
669.904 (ADD)/USE-ROADS R&R	0	292,486	292,486	0	673,043
TOTAL ESTIMATED REVENUES	2,776,440	3,036,130	3,229,309	2,804,027	3,415,685
APPROPRIATIONS					
311 MANAGEMENT FEES	191,048	95,031	95,031	71,274	90,714
312 ENGINEERING SERVICES	43,199	1,000	1,000	202	717
314 TAX COLLECTOR FEES	51,038	55,730	55,730	53,497	55,836
319 OTHER PROFESSIONAL SVCS	42,093	15,668	15,668	7,769	15,396
341 JANITORIAL SVCS	162,402	169,627	169,627	120,614	169,032
343 SYSTEMS MGMT SUPPORT	84,429	105,121	107,959	55,266	126,477
431 ELECTRICITY	315,366	364,552	364,552	229,267	349,303
433 WATER & SEWER	11,255	13,000	13,000	8,847	11,487
434 IRRIGATION WATER	11,178	13,000	13,000	4,836	10,985
435 IRRIGATION PHONES	485	700	700	496	700
436 SOLID WASTE	18,753	20,085	20,085	13,302	19,341
437 CHILLED WATER	9,848	5,000	5,000	6,638	11,492
444 STORAGE UNIT RENTAL	1,144	2,000	2,000	1,125	2,000
462 BUILDING/STRUCTURE MAINT	415,511	467,678	444,290	240,534	418,573
463 LANDSCAPE MAINT-RECURRING	381,382	439,340	439,340	273,742	439,340
464 LANDSCAPE MAINT-NON RECURRING	87,297	130,000	122,897	42,674	80,000
468 IRRIGATION REPAIR	9,137	11,500	11,500	7,710	11,457
469 OTHER MAINTENANCE	418,760	293,466	431,645	263,838	314,145
498 PROJECT WIDE FEES	143,927	143,927	143,927	107,948	146,806
499 MISC CURRENT CHARGES	62,314	63,525	63,525	54,594	61,525
522 OPERATING SUPPLIES	455	10,000	10,000	1,467	2,500
524 NON CAPITAL FF&E	31,290	50,853	50,853	27,591	20,853
622 BUILDINGS	246,895	0	20,550	0	0
633 INFRASTRUCTURE	621,411	363,599	425,702	69,249	673,043
912 TRANS TO OTHER ROADS	199,484	201,728	201,728	151,298	383,963
TOTAL APPROPRIATIONS	3,560,101	3,036,130	3,229,309	1,813,778	3,415,685
NET OF REVENUES/APPROPRIATIONS - FUND 30.131	(783,661)	0	0	990,249	0

Lake Sumter Landing
Combined Assessment
Allocation
for the Year Ending September 30, 2027

Building Name	Ownership	Bldg #	SF Bldg	% Lake Sumter Landing	FY 26-27 CAM Assessment	FY 26-27 Road Assessment (All LSL)	% Project Wide Portion (All LSL)	FY 26-27 Estimated Project Wide Allocation	FY 26-27 Total Assessment	FY 25-26 Total Assessment	% INCREASE	$ INCREASE
					5.0155	0.1000		$ 146,806	5.1155	5.4000		-0.2845
Bailey Cotton Exchange	VOC	200	38,832	7.5253%	194,761.90	3,883.20	6.8228%	10,016.25	208,661.35	209,692.80	-0.49%	(1,031.45)
Southern Sun Packing House	VOC	202	13,088	2.5364%	65,642.86	1,308.80	2.2996%	3,375.89	70,327.55	70,675.20	-0.49%	(347.65)
School House / Mathews House	VOC	204/204A	15,266	2.9584%	76,566.62	1,526.60	2.6822%	3,937.68	82,030.90	82,436.40	-0.49%	(405.50)
CFC Freight	VOC	500	46,277	8.9681%	232,102.29	4,627.70	8.1309%	11,936.60	248,666.59	249,895.80	-0.49%	(1,229.21)
Drake Building	VOC	501/502	9,238	1.7903%	46,333.19	923.80	1.6231%	2,382.83	49,639.82	49,885.20	-0.49%	(245.38)
Resmondo Building	VOC	503/508	12,255	2.3749%	61,464.95	1,225.50	2.1532%	3,161.03	65,851.48	66,177.00	-0.49%	(325.52)
Peninsula Land & Title	VOC	504	20,038	3.8832%	100,500.59	2,003.80	3.5207%	5,168.56	107,672.95	108,205.20	-0.49%	(532.25)
Atlas Tractor Annex	VOC	505	5,959	1.1548%	29,887.36	595.90	1.0470%	1,537.05	32,020.31	32,178.60	-0.49%	(158.29)
Shops I @ Mill Run	VOC	205	7,314	1.4174%	36,683.37	731.40	1.2851%	1,886.56	39,301.33	39,495.60	-0.49%	(194.27)
Shops II @ Mill Run	VOC	206	6,825	1.3226%	34,230.79	682.50	1.1992%	1,760.43	36,673.72	36,855.00	-0.49%	(181.28)
Krietemeyer	VOC	207	17,458	3.3832%	87,560.60	1,745.80	3.0674%	4,503.08	93,809.48	94,273.20	-0.49%	(463.72)
Mercantile	VOC	208	13,716	2.6581%	68,792.60	1,371.60	2.4099%	3,537.88	73,702.08	74,066.40	-0.49%	(364.32)
Mill Run Playhouse	VOC	600	50,127	9.7142%	251,411.97	5,012.70	8.8073%	12,929.66	269,354.33	270,685.80	-0.49%	(1,331.47)
Lake Sumter Station	VOC	901	2,120	0.4108%	10,632.86	212.00	0.3725%	546.83	11,391.69	11,448.00	-0.49%	(56.31)
Lighthouse Bar	VOC	112	2,810	0.5446%	14,093.56	281.00	0.4937%	724.81	15,099.37	15,174.00	-0.49%	(74.63)
Oscar's Bait & Tackle	VOC	201	1,702	0.3298%	8,536.38	170.20	0.2990%	439.01	9,145.59	9,190.80	-0.49%	(45.21)
Claude Graham Boat Works (RJ Gators)	VOC	902	5,192	1.0062%	26,040.48	519.20	0.9122%	1,339.21	27,898.89	28,036.80	-0.49%	(137.91)
Mercury Telephone & Telegraph	VOC	904	543	0.1052%	2,723.42	54.30	0.0954%	140.06	2,917.78	2,932.20	-0.49%	(14.42)
Mojo's Fish Camp (Cody's Roadhouse)	VOC	908	7,263	1.4075%	36,427.58	726.30	1.2761%	1,873.40	39,027.28	39,220.20	-0.49%	(192.92)
McDowell's Feed & Seed Supply (TooJays)	VOC	917	5,853	1.1343%	29,355.72	585.30	1.0284%	1,509.71	31,450.73	31,606.20	-0.49%	(155.47)
Lake Sumter Pulp & Paper Co. (Barnes & Noble)	VOC	111	26,026	5.0436%	130,533.40	2,602.60	4.5728%	6,713.10	139,849.10	140,540.40	-0.49%	(691.30)
Stage Coach Office (Sonny's BarBQ)	VOC	916	6,388	1.2379%	32,039.01	638.80	1.1224%	1,647.71	34,325.52	34,495.20	-0.49%	(169.68)
Gordon's Garage	VOC		18,765	3.6365%	94,115.86	1,876.50	3.2970%	4,840.21	100,832.57	101,331.00	-0.49%	(498.43)
Creekside Mill	VOC		8,882	1.7213%	44,547.67	888.20	1.5606%	2,291.01	47,726.88	47,962.80	-0.49%	(235.92)
VOC Subtotal Building Assessable Area =			341,937	66.2647%	1,714,985.03	34,193.70	60.0783%	88,198.59	1,837,377.32	1,846,459.80	-0.49%	(9,082.48)
Overland Conveyance Company	VOC	506 A/B	15,898	3.0809%	79,736.42	1,589.80	2.7933%	4,100.70	85,426.92	85,849.20	-0.49%	(422.28)
Hammock House	VOC	506 C	30,256	5.8634%	151,748.97	3,025.60	5.3160%	7,804.18	162,578.75	163,382.40	-0.49%	(803.65)
The Grand Hotel	VOC	506 D	50,427	9.7724%	252,916.62	5,042.70	8.8600%	13,007.05	270,966.37	272,305.80	-0.49%	(1,339.43)
Hewitt House	VOC	506 E	13,565	2.6290%	68,040.27	1,356.60	2.3835%	3,499.19	72,896.06	73,256.40	-0.49%	(360.34)
West House	VOC	506 F	8,765	1.6986%	43,960.86	876.50	1.5400%	2,260.83	47,098.19	47,331.00	-0.49%	(232.81)
Coggins Home	VOC	507 G	10,563	2.0470%	52,978.73	1,056.30	1.8559%	2,724.60	56,759.63	57,040.20	-0.49%	(280.57)
Trolley Barn	VOC	508 H	4,547	0.8812%	22,805.48	454.70	0.7989%	1,172.84	24,433.02	24,553.80	-0.49%	(120.78)
Sales Storage Bldg X	VOC	509	293	0.0568%	1,469.54	29.30	0.0515%	75.58	1,574.42	1,582.20	-0.49%	(7.78)
Sales Storage - Bldg Y	VOC	510	532	0.1031%	2,668.25	53.20	0.0935%	137.22	2,858.67	2,872.80	-0.49%	(14.13)
VOC Subtotal Building Assessable Area =			134,847	26.1323%	676,325.13	13,484.70	23.6926%	34,782.18	724,592.01	728,173.80	-0.49%	(3,581.79)
Waggoner House	CFB	905	11,738	2.2747%	58,871.94	1,173.80	2.0624%	3,027.68	63,073.42	63,385.20	-0.49%	(311.78)
CFB Drive-Thru	CFB	911	675	0.1308%	3,385.46	67.50	0.1186%	174.11	3,627.07	3,645.00	-0.49%	(17.93)
CFB Subtotal Building Assessable Area =			12,413	2.4055%	62,257.40	1,241.30	2.1810%	3,201.79	66,700.49	67,030.20	-0.49%	(329.71)
		Road	70,847									
Waterfront Inn	JHM	CAM	17,712	3.4324%	88,834.54	7,084.70	12.4478%	18,274.14	114,193.38	95,644.80	19.39%	18,548.58
JHM Subtotal Building Assessable Area =			17,712	3.4324%	88,834.54	7,084.70	12.4478%	18,274.14	114,193.38	95,644.80	19.39%	18,548.58
Central Chiller Plant	VLS	907	2,980	0.5775%	14,946.19	298.00	0.5236%	768.66	16,012.85	16,092.00	-0.49%	(79.15)
TVLS Subtotal Building Assessable Area =			2,980	0.5775%	14,946.19	298.00	0.5236%	768.66	16,012.85	16,092.00	-0.49%	(79.15)
Kearn's Packaging & Shipping (Honest John's)	VA	110	6,128	1.1876%	30,734.98	612.80	1.0767%	1,580.64	32,928.42	33,091.20	-0.49%	(162.78)
VA Subtotal Building Assessable Area =			6,128	1.1876%	30,734.98	612.80	1.0767%	1,580.64	32,928.42	33,091.20	-0.49%	(162.78)
ASSESSMENT TOTAL =		CAM	516,017	100.0000%	2,588,083.27	56,915.20	100.0000%	146,806.00	2,791,804.47	2,786,491.80		5,312.67
		ROAD/PW	569,152									

Budget Revenue (96%)	2,680,133
Tax Collector (2%)	55,836

FISCAL YEAR 2026-27 BUDGET REPORT

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 FINAL BUDGET
Fund: 30.132 PROJECT WIDE						
ESTIMATED REVENUES						
331.901	FED FEMA CLAIM REIM	0	0	0	1,005	0
334.901	ST FEMA CLAIM REIM	0	0	0	11,933	0
338.026	PROJECT WIDE FEES-D5	2,498,917	2,498,917	2,498,917	1,874,188	2,548,895
338.027	PROJECT WIDE FEES-D6	2,772,170	2,772,170	2,772,170	2,079,128	2,827,613
338.028	PROJECT WIDE FEES-D7	1,766,766	1,766,766	1,766,766	1,325,073	1,802,101
338.029	PROJECT WIDE FEES-D8	1,983,697	1,983,697	1,983,697	1,487,773	2,023,370
338.030	PROJECT WIDE FEES-D9	2,273,640	2,273,640	2,273,640	1,705,230	2,319,112
338.031	PROJ WIDE FEES-D10	2,866,035	2,866,035	2,866,035	2,149,527	2,923,355
338.032	PROJECT WIDE FEES FRM LSL	143,927	143,927	143,927	107,948	146,805
338.054	PROJ WIDE FEES-D11	961,605	961,605	961,605	721,206	980,837
338.094	PROJ WIDE FEES FRM BROWNWOOD	308,712	308,712	308,712	231,534	314,886
338.101	PROJ WIDE FEES-DIST #12	2,315,358	2,315,358	2,315,358	1,736,520	2,361,665
338.110	PROJECT WIDE FEES-D13	2,968,246	2,968,246	2,968,246	2,226,187	3,027,610
341.905	PROPERTY DAMAGE REIMBURSEMENTS	21,763	0	0	11,717	0
341.908	ELECTRIC REIMBURSEMENT	4,116	0	0	3,562	0
341.999	MISCELLANEOUS REVENUE	160,935	119,375	119,375	97,668	159,611
361.101	INT INCOME - CFB	5,603	3,000	3,000	4,591	3,000
361.102	INT INCOME - CASH EQUIV	87,149	34,000	34,000	49,654	40,000
361.306	FLGIT-UNREALIZED GAIN/LOSS	91,458	0	0	44,020	0
361.307	LTP UNREALIZED GAIN/LOSS	112,381	0	0	29,888	0
361.309	FLFIT-UNREALIZED GAIN/LOSS	(86)	0	0	(4,874)	0
361.407	LTP REALIZED GAIN/LOSS	68,104	110,000	110,000	120,988	15,000
361.409	FLFIT-REALIZED GAIN/LOSS	29,602	50,000	50,000	22,373	5,000
669.901	(ADD)/USE-WORKING CAPITAL	0	449,874	762,091	0	1,174,692
669.903	(ADD)/USE-GENERAL R&R	0	565,000	565,000	0	565,000
TOTAL ESTIMATED REVENUES		21,440,098	22,190,322	22,502,539	16,036,839	23,238,552
APPROPRIATIONS						
312	ENGINEERING SERVICES	210,288	199,000	227,370	134,869	162,663
319	OTHER PROFESSIONAL SVCS	357,561	493,194	526,344	330,992	386,111
343	SYSTEMS MGMT SUPPORT	111,050	124,010	209,755	155,974	61,894
431	ELECTRICITY	408,740	433,477	368,477	249,847	425,735
434	IRRIGATION WATER	981,751	1,100,000	973,603	616,404	1,038,912
435	IRRIGATION PHONES	541	671	671	1,129	671
462	BUILDING/STRUCTURE MAINT	1,668,789	1,725,640	2,211,837	1,160,779	2,106,203
463	LANDSCAPE MAINT-RECURRING	12,719,814	13,216,129	13,153,665	9,346,907	13,359,211
464	LANDSCAPE MAINT-NON RECURRING	1,142,968	1,150,854	1,051,026	736,606	950,303
468	IRRIGATION REPAIR	361,096	365,000	390,000	261,836	373,532
469	OTHER MAINTENANCE	2,005,970	2,390,973	2,394,920	1,690,223	2,209,213
522	OPERATING SUPPLIES	2,413	7,500	7,500	3,543	7,500
524	NON CAPITAL FF&E	0	8,000	9,100	478	0
622	BUILDINGS	188,851	0	0	0	0
633	INFRASTRUCTURE	1,349,081	975,874	907,271	238,652	2,156,604
642	CAPITAL FF&E	0	0	71,000	0	0
TOTAL APPROPRIATIONS		21,508,913	22,190,322	22,502,539	14,928,239	23,238,552
NET OF REVENUES/APPROPRIATIONS - FUND 30.132		(68,815)	0	0	1,108,600	0

GL NUMBER DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 FINAL BUDGET
Fund: 30.434 SLCDD FITNESS					
ESTIMATED REVENUES					
341.999 MISCELLANEOUS REVENUE	556	0	0	472	0
347.223 LAUREL MANOR FITNESS MEMBERS	227,827	202,000	202,000	169,217	220,000
347.224 COLONY COTTAGE FITNESS MEMBERS	191,841	200,000	200,000	157,872	190,000
347.225 MULBERRY GROVE FITNESS MEMBERS	107,437	109,000	109,000	87,622	109,000
347.227 SEABREEZE FITNESS MEMBERS	278,889	230,000	230,000	237,234	230,000
347.238 ROHAN FITNESS MEMBERS	174,714	150,000	150,000	131,867	150,000
347.239 FENNEY FITNESS MEMBERS	133,748	105,000	105,000	100,555	120,000
347.250 D13 FITNESS MEMBERSHIPS	335,916	250,000	250,000	255,002	275,000
347.251 OLYMPIA FITNESS MEMBERS	0	110,000	110,000	181,310	275,000
361.101 INT INCOME - CFB	2,548	2,000	2,000	1,776	1,200
361.102 INT INCOME - CASH EQUIV	84,247	48,000	48,000	64,086	58,600
361.306 FLGIT-UNREALIZED GAIN/LOSS	44,520	0	0	21,519	0
361.307 LTP UNREALIZED GAIN/LOSS	93,435	0	0	24,147	0
361.309 FLFIT-UNREALIZED GAIN/LOSS	(172)	0	0	(7,503)	0
361.407 LTP REALIZED GAIN/LOSS	38,409	0	0	97,748	30,000
361.409 FLFIT-REALIZED GAIN/LOSS	45,067	0	0	34,179	34,500
365.001 SALES OF SURPLUS MATERIAL & SC	1,017	0	0	8,326	0
669.901 (ADD)/USE-WORKING CAPITAL	0	(32,848)	8,960	0	(406,754)
TOTAL ESTIMATED REVENUES	1,759,999	1,373,152	1,414,960	1,565,429	1,286,546
APPROPRIATIONS					
311 MANAGEMENT FEES	857,772	825,449	825,449	619,088	858,761
319 OTHER PROFESSIONAL SVCS	2,007	4,192	4,192	1,173	8,390
341 JANITORIAL SVCS	4,838	12,500	12,500	0	12,500
411 TELEPHONE	753	1,000	1,000	771	1,100
413 CABLE	10,674	15,035	15,035	8,058	17,097
431 ELECTRICITY	35,364	48,100	48,100	23,435	33,000
432 NATURAL GAS	2,356	3,350	4,130	2,783	4,750
433 WATER & SEWER	4,213	7,380	7,380	2,915	4,700
434 IRRIGATION WATER	2,732	2,700	2,700	1,509	2,600
436 SOLID WASTE	1,642	2,150	2,150	1,305	2,100
461 EQUIPMENT MAINTENANCE	73,540	74,000	77,050	48,614	80,500
462 BUILDING/STRUCTURE MAINT	129	15,000	14,670	0	6,000
463 LANDSCAPE MAINT-RECURRING	21,421	24,703	24,703	6,111	9,556
464 LANDSCAPE MAINT-NON RECURRING	1,941	11,700	11,700	0	10,000
468 IRRIGATION REPAIR	410	400	400	0	400
469 OTHER MAINTENANCE	0	2,000	0	0	0
471 PRINTING & BINDING	0	8,000	9,600	7,810	12,000
491 BANK CHARGES	50,043	39,800	39,800	51,015	45,900
494 OVERAGE & SHORTAGE	65	0	0	(131)	0
511 OFFICE SUPPLIES	2,032	4,450	5,050	2,493	4,450
522 OPERATING SUPPLIES	36,466	59,500	56,400	28,518	60,500
524 NON CAPITAL FF&E	24,943	211,743	252,951	233,550	112,242
TOTAL APPROPRIATIONS	1,133,341	1,373,152	1,414,960	1,039,017	1,286,546
NET OF REVENUES/APPROPRIATIONS - FUND 30.434	626,658	0	0	526,412	0

FOR INFORMATION ONLY

Sumter Landing Board of Supervisors,

Attached are additional items for your information:

1) Lists of adjustments made since Proposed Budget.

2) Capital Projects Lists

3) Project Wide Allocation

4) Working Capital and Reserve spreadsheets.

Please feel free to contact me at 352-751-3939 if you have any questions!

Brandy

SLAD
Adjustments since Proposed Budget
FY 2026-27

Revenues

- **341.318 Amenity Fees** – Increased $676,077 due to updated projections through June and updated CPI projections based on recent CPI activity.

Expenditures

- **343 Systems Management Support** – Increased $32,110 due to increased costs for Asset Management / GIS software systems and updated projections for golf trail fees.
- **462 Building/Structure Maintenance** – Increased $205,466 due to an increase in contract pricing for the parking lot seal coating and striping services and the inclusion of the bulkhead project at Richmond Pitch & Putt.
- **464 Non-Recurring Landscape Maintenance** – Increased $88,500 due to the addition of course enhancement projects at Marsh View Pitch & Putt.
- **491 Bank Charges** – Increased $119,000 due to updated projections for credit card fees and checks associated with trail fees, based on recent activity.
- **524 Non-Capital FF&E** – Increased $1,014,899 due to re-budgeted chair replacement projects at Laurel Manor RRC, Rohan RRC, and Bridgeport VRC and the re-budgeted billiards furniture replacement project at Truman VRC.
- **622 Buildings** – Increased $2,271,044 due to an increase in the Fish Hawk HVAC Replacement amount, addition of the Key Largo Office renovation, and the addition of the following re-budgeted projects; Lake Miona RRC HVAC replacement, SeaBreeze RRC Restroom Remodel Project, Door Replacement projects at SeaBreeze RRC and Eisenhower RRC, Sound System replacements at Churchill VRC, Bridgeport VRC, and Fish Hawk VRC.
- **633 Infrastructure** – Increased $5,094,572 due to the addition of the following re-budgeted projects; Golf Course Renovation projects at Turtle Mound, Roosevelt, and Redfish Run as well as the inclusion of additional course enhancement projects.

Proposed Budget	**$155,633,670**
Systems Management Support	32,110
Building/Structure Maintenance	205,466
Non-Recurring Landscape Maintenance	88,500
Bank Charges	119,000
Non-Capital FF&E	1,014,899
Buildings	2,271,044
Infrastructure	5,094,572
Final Budget	**$ 164,459,261**

FISCAL YEAR 2026-27
SUMTER LANDING AMENITY DIVISION
CAPITAL PROJECTS

Account	Location	Description	Final	Funding Source
Golf				
30.431-30.32.169-572.622	Churchill	Re-Roof Chemical Building	10,000	Working Capital
30.431-30.32.169-572.622	Churchill	Replace Shop Garage Doors	10,000	Working Capital
30.431-30.32.169-572.633	Churchill	Waste Area Project #5	100,000	Working Capital
30.431-30.32.169-572.633	Churchill	Cart Path Repairs (Hole 9)	30,000	Working Capital
30.431-30.32.180-572.622	Pimlico	Re-Roof Chemical Building	10,000	Working Capital
30.431-30.32.180-572.622	Pimlico	Replace Shop Garage Doors	10,000	Working Capital
30.431-30.32.180-572.633	Pimlico	Landscape Enhancement along Belvedere Blvd	80,000	Working Capital
30.431-30.32.182-572.633	Bogart	Cart Path Concrete Repair	60,000	Working Capital
30.431-30.32.183-572.633	Turtle Mound	Course Renovation - Cart Path Repairs & Course Enhancements	158,200	Working Capital
30.431-30.32.184-572.633	Sandhill	Cart Path Repairs	18,000	Working Capital
30.431-30.32.185-572.633	Truman	Cart Path Repairs	100,000	Working Capital
30.431-30.32.186-572.633	Yankee Clipper	Golf Course Renovation	1,978,200	Working Capital
30.431-30.32.186-572.642	Yankee Clipper	Rainbird GSP - Equipment Installation	25,000	Working Capital
30.431-30.32.187-572.633	Bonita Pass	Cart Path Repairs	190,000	Working Capital
30.431-30.32.188-572.633	Tarpon Boil	Golf Course Renovation	1,953,200	Working Capital
30.431-30.32.188-572.642	Tarpon Boil	Rainbird GSP - Equipment Installation	25,000	Working Capital
30.431-30.32.189-572.622	Palmetto	Floor Replacement	10,000	Working Capital
30.431-30.32.189-572.633	Palmetto	Cart Path Repairs	120,000	Working Capital
30.431-30.32.190-572.633	Sweetgum	Cart Path Repairs	80,000	Working Capital
30.431-30.32.191-572.622	Sarasota	Floor Replacement	80,000	Working Capital
30.431-30.32.191-572.633	Sarasota	Cart Path Repairs	50,000	Working Capital
30.431-30.32.192-572.633	Escambia	Cart Path Repairs	80,000	Working Capital
30.431-30.32.193-572.622	Belmont	Re-Roof Chemical Building	10,000	Working Capital
30.431-30.32.193-572.622	Belmont	Replace Shop Garage Doors	10,000	Working Capital
30.431-30.32.193-572.633	Belmont	Basin Drainage Refresh	150,000	Working Capital
30.431-30.32.193-572.633	Belmont	Landscape Enhancement along Belvedere Blvd	80,000	Working Capital
30.431-30.32.195-572.633	Bacall	Cart Path & Parking Lot Repair	180,000	Working Capital
30.431-30.32.196-572.622	Roosevelt	GMF Roof Replacement	108,090	Working Capital
30.431-30.32.196-572.633	Roosevelt	Course Renovation - Cart Path Repairs & Course Enhancements	77,000	Working Capital
30.431-30.32.197-572.633	Southern Star	Golf Course Renovation	1,947,000	Working Capital
30.431-30.32.197-572.642	Southern Star	Rainbird GSP - Equipment Installation	25,000	Working Capital
30.431-30.32.198-572.633	Redfish Run	Course Renovation - Cart Path Repairs & Course Enhancements	101,200	Working Capital
30.431-30.32.199-572.633	Mangrove	Cart Path Repairs	80,000	Working Capital
30.431-30.32.200-572.633	Volusia	Cart Path Repairs	80,000	Working Capital
30.431-30.32.868-572.633	Okeechobee	Bunker Sand Project	118,000	Working Capital
30.431-30.32.868-572.633	Okeechobee	Cart Path Repairs	80,000	Working Capital
30.431-30.32.870-572.633	Red Fox	Cart Parking Expansion	20,000	Working Capital
30.431-30.32.871-572.633	Lowlands	Bunker Replenishment & Drainage Repairs	75,000	Working Capital
30.431-30.32.871-572.633	Lowlands	Cart Path Repairs	75,000	Working Capital
30.431-30.32.874-572.633	Fenney Putt & Play	Irrigation System Software Upgrade	50,000	Working Capital
30.431-30.32.875-572.633	Richmond Pitch & Putt	Service Road Repair (Concrete)	75,000	Working Capital
30.431-30.32.875-572.633	Richmond Pitch & Putt	Fence Installation	40,000	Working Capital
30.431-30.32.877-572.633	Clifton Cove	Irrigation Upgrades	50,000	Working Capital
		Golf Total	$ 8,608,890	
Property Management				
30.431-50.53.005-539.622	Laurel Manor	Pool Bathroom Renovation	425,000	Working Capital
30.431-50.53.005-539.633	Laurel Manor	Sport Court Fence Replacement	70,000	Working Capital
30.431-50.53.007-539.622-CP000252	Colony	HVAC Replacement - Pool Building	45,000	Working Capital
30.431-50.53.008-539.622	SeaBreeze	Pool Bathroom Renovation & Door Replacement	555,000	Working Capital
30.431-50.53.009-539.622	Eisenhower	Pool Bathroom Renovation & Door Replacement	545,000	Working Capital
30.431-50.53.009-539.633	Eisenhower	Parking Lot Mill & Overlay	388,411	Working Capital
30.431-50.53.803-539.633	Ezell	Pool Renovations	156,000	Working Capital
30.431-50.53.803-539.633	Ezell	Pickleball Fence Extension	75,000	Working Capital
30.431-50.54.018-539.633	Pimlico	Sport Court Fence Replacement	40,000	Working Capital
30.431-50.54.021-539.622	Canal Street	Roof Replacement	179,021	Working Capital
30.431-50.54.022-539.622	Bacall	HVAC Replacement	450,000	Working Capital
30.431-50.54.024-539.633	Hibiscus	Sport Court Fence Replacement	70,000	Working Capital
30.431-50.54.027-539.622	Truman	HVAC Replacement	600,000	Working Capital
30.431-50.54.029-539.633	Sterling Heights	Pool Renovations	76,275	Working Capital
30.431-50.55.057-539.633	Belvedere	Parking Lot Mill & Overlay	85,190	Working Capital
30.431-50.55.058-539.622	Bonnybrook	Roof Replacement	81,365	Working Capital
30.431-50.55.061-539.633	Lake Miona Shores	Parking Lot Mill & Overlay	39,843	Working Capital
30.431-50.55.062-539.622	Tall Trees	Roof Replacement	61,371	Working Capital
30.431-50.55.064-539.622	Virginia Trace	HVAC Replacement	15,000	Working Capital
30.431-50.55.065-539.622	Sabal Chase	HVAC Replacement	15,000	Working Capital
30.431-50.55.066-539.622	Largo	Roof Replacement	71,544	Working Capital
30.431-50.55.067-539.633	Bonita	Pool Renovations	76,275	Working Capital
30.431-50.55.068-539.622	Liberty Park	Roof Replacement	70,030	Working Capital
30.431-50.55.068-539.622	Liberty Park	HVAC Replacement	15,000	Working Capital
30.431-50.55.087-539.633	Dunedin	Parking Lot Mill & Overlay	69,728	Working Capital
30.431-50.55.864-539.633	Creekside	Parking Lot Mill & Overlay	53,926	Working Capital
30.431-50.55.881-539.633	Blue Heron	Pool Renovations	76,275	Working Capital
30.431-50.55.883-539.633	Willow Tree	Pool Renovations	76,275	Working Capital
30.431-50.55.890-539.633	Swallowtail	Pool Renovations	86,275	Working Capital
30.431-50.57.000-539.642	Gates	Long Range Card Reader Implementation	677,100	Working Capital
30.431-50.57.948-539.622-CP000690	Key Largo Office	Office Renovation	522,000	Working Capital
		Property Mgmt Total	$ 5,766,904	
		Total	$ 14,375,794	

FISCAL YEAR 2026-27
SUMTER LANDING AMENITY DIVISION
CAPITAL PROJECTS

Re-Budgeted Projects

Account	Location	Description	Final	Funding Source
Golf				
30.431-30.32.183-572.633-CP000616	Turtle Mound	Course Renovation	1,644,622	Working Capital
30.431-30.32.196-572.633-CP000616	Roosevelt	Course Renovation	1,565,767	Working Capital
30.431-30.32.198-572.633-CP000616	Redfish Run	Course Renovation	1,591,820	Working Capital
		Golf Total	$ 4,802,209	
Property Management				
30.431-50.53.005-539.622-CP000483	Laurel Manor	HVAC Replacement	-	Working Capital
30.431-50.53.006-539.633-CP000252	Lake Miona	HVAC Replacement	2,266,998	Working Capital
30.431-50.53.008-539.622-CP000655	SeaBreeze	Restroom Renovation	300,000	Working Capital
30.431-50.54.019-539.622-CP000626	Churchill	Sound System Replacement	75,000	Working Capital
30.431-50.54.020-539.622-CP000626	Brideport	Sound System Replacement	75,000	Working Capital
30.431-50.54.025-539.622-CP000629	Coconut Cove	HVAC Replacement	575,195	Working Capital
30.431-50.54.028-539.622-CP000599	Fish Hawk	HVAC Replacement	672,846	Working Capital
30.431-50.54.028-539.622-CP000626	Fish Hawk	Sound System Replacement	75,000	Working Capital
30.431-50.56.104-539.633-CP000507	Brinson Perry Dog Park	Parking Lot Mill & Overlay	63,235	Working Capital
30.431-50.56.104-539.633-CP000658	Brinson Perry Dog Park	Fence Replacement	28,250	Working Capital
30.431-50.56.104-539.633-CP000658	Brinson Perry Dog Park	Park Renovations (Retaining walls, shade structures, etc.)	383,433	Working Capital
30.431-50.57.000-539.633-CP000637	Wharf Boating Facility	Wharf Construction	2,774,630	Working Capital
		Property Mgmt Total	7,289,587	
		Total Re-Budgeted	$ 12,091,796	

TOTAL SLAD CAPITAL PROJECTS	$ 26,467,590	

SLAD - WORKING CAPITAL AND RESERVE BALANCES

Working Capital	2025-26 Amended	2025-26 Projection	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	81,953,715	81,953,715	67,675,704	43,803,201	40,570,046	47,023,970	53,219,280
Deposits	94,430,811	94,430,811	99,457,726	102,660,571	106,649,256	110,765,207	114,790,983
Expenditures	94,731,821	94,731,821	92,256,726	89,368,693	90,462,482	94,811,597	95,959,778
Plant Replacements Non-Recurring	2,914,768	2,914,768	2,355,913	2,193,450	2,232,850	2,258,300	2,213,000
Capital Expenditures	20,785,037	8,812,233	26,467,590	11,831,583	-	-	-
Fire Alarm Panel Replacement	782,773	782,773	-	-	-	-	-
Executive Golf Fuel Tank Replacement	406,000	405,107	-	-	-	-	-
Transfer to General R & R	2,250,000	2,250,000	2,250,000	2,500,000	7,500,000	7,500,000	7,500,000
Ending Balance	55,702,900	67,675,704	43,803,201	40,570,046	47,023,970	53,219,280	62,337,485

Debt Service	2025-26 Amended	2025-26 Projection	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	3,502,296	3,502,296	3,502,296	3,502,296	3,502,296	3,502,296	3,502,296
Deposits	39,893,064	39,893,064	41,129,032	41,042,504	41,017,586	40,984,318	41,163,702
Expenditures	39,893,064	39,893,064	41,129,032	41,042,504	41,017,586	40,984,318	41,163,702
Ending Balance	3,502,296	3,502,296	3,502,296	3,502,296	3,502,296	3,502,296	3,502,296

General R&R	2025-26 Amended	2025-26 Projection	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	29,258,088	29,258,088	31,508,088	33,758,088	36,258,088	28,355,573	24,860,816
Deposits	2,250,000	2,250,000	2,250,000	2,500,000	7,500,000	7,500,000	7,500,000
Expenditures	-	-	-	-	15,402,515	10,994,757	10,610,388
Ending Balance	31,508,088	31,508,088	33,758,088	36,258,088	28,355,573	24,860,816	21,750,428

FY25-26 Operating Budget	$ 97,646,589
3 Months	$ 24,411,647
4 Months	$ 32,548,863

Lake Sumter Landing
Adjustments since Proposed Budget
FY 2026-27

Expenditures

- **633 Infrastructure –** Increased $301,452 due the Lake Shore Drive Mill and Overlay project being re-budgeted.

Proposed Budget	**$3,114,233**
Infrastructure	301,452
Final Budget	**$3,415,685**

FY 2026-27
LAKE SUMTER LANDING
CAPITAL PROJECTS

Location	Description	Final	Funding Source
Lake Sumter Landing	M&O - Lake Shore Drive & Mobilization	$ 301,452	Road R&R
Lake Sumter Landing	Old Camp Road Mill & Overlay & Mobilization **(Re-Budgeted)**	371,591	Road R&R
	Total Capital Projects	**$ 673,043**	

LAKE SUMTER LANDING
WORKING CAPITAL AND RESERVE BALANCES

Working Capital	2025-26 Amended	2025-26 Projected	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	558,440	558,440	505,105	565,985	811,344	1,184,951	1,234,605
Deposits	2,805,273	2,805,273	2,803,522	2,803,965	2,804,417	2,804,878	2,805,348
Expenditures	2,581,329	2,586,350	2,358,679	2,183,052	2,377,309	2,471,723	2,501,212
Capital Expenditures	82,653	70,530	0	171,591	0	0	0
Transfer for General R&R	0	0	0	0	0	230,000	250,000
Transfer for Roads R&R	201,728	201,728	383,963	203,963	53,501	53,501	53,501
Ending Balance	498,003	505,105	565,985	811,344	1,184,951	1,234,605	1,235,240

RESERVES

General R & R	2025-26 Amended	2025-26 Projected	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	317,624	317,624	248,375	248,375	248,375	248,375	478,375
Deposits	0	0	0	0	0	230,000	250,000
Expenditures	71,113	69,249	0	0	0	0	0
Ending Balance	246,511	248,375	248,375	248,375	248,375	478,375	728,375

Villa Rds/Other Roads R&R	2025-26 Amended	2025-26 Projected	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	91,274	91,274	293,002	3,922	2,201	55,702	109,203
Deposits	201,728	201,728	383,963	203,963	53,501	53,501	53,501
Expenditures	292,486	0	673,043	205,684	0	0	0
Ending Balance	516	293,002	3,922	2,201	55,702	109,203	162,704

Total Working Capital/Reserves	745,030	1,046,482	818,282	1,061,920	1,489,028	1,822,183	2,126,319

FY25-26 Operating Budget	$2,217,730
3 Months	$554,433
4 Months	$739,243

PROJECT WIDE FUND
Adjustments since Proposed Budget
FY 2026-27

Expenditures

- **462 Building/Structure Maintenance –** increased $201,473 due to adjustments in pipe inspection and repairs estimate.

- **633 Infrastructure** – increased $389,073 due primarily to the re-budget of $590,546 for the Lake Sumter Landing Shoreline Revetment Project, representing the remaining unspent project funds. This increase was partially offset by a decrease in contract pricing for fence installation.

Proposed Budget	**$ 22,648,006**
Building/Structure Maint.	201,473
Infrastructure	389,073
Final Budget	**$ 23,238,552**

FY 2026-27
PROJECT WIDE
CAPITAL PROJECTS

Account	Location	Description	Proposed	Funding Source
30.132-50.00.600-539.633	466A Southside - Morse to BVB	Fence Replacement	$ 186,300	Working Capital
30.132-50.00.600-539.633	Buena Vista Blvd Pinellas Pl south to Evans Praire CC East Side Ph 5	Fence Replacement	$ 20,169	Working Capital
30.132-50.00.600-539.633	Buena Vista Blvd Ph 6 - Evans Praire to Hillsborough Trail East Side	Fence Replacement	$ 34,767	Working Capital
30.132-50.00.600-539.633	Buena Vista Blvd Ph 6 - Evans Praire to Hillsborough Trail West Side	Fence Replacement	$ 36,790	Working Capital
30.132-50.00.600-539.633	Morse Blvd Lake Deaton between Unit 188 & 189	Fence Replacement	$ 22,110	Working Capital
30.132-50.00.600-539.633	Morse unit 190 to 44 (Eagle preserve)	Fence Replacement	$ 133,980	Working Capital
30.132-50.00.600-539.633	Unit 190 South end at Basin D10-58	Fence Replacement	$ 11,832	Working Capital
30.132-50.00.600-539.633	Unit 202 South Side - Basin D10-44	Fence Replacement	$ 17,714	Working Capital
30.132-50.00.600-539.633	Unit 221 East Side basin D10-4	Fence Replacement	$ 20,811	Working Capital
30.132-50.00.600-539.633	West of Basin D10-57	Fence Replacement	$ 19,506	Working Capital
30.132-50.00.600-539.633	Boundry Fence for Sharon Rose Preserve	Fence Replacement	$ 484,886	Working Capital
30.132-50.00.600-539.633	South East Turtle Preserve	Fence Replacement	$ 62,345	Working Capital
30.132-50.00.600-539.633	South West Turtle Preserve	Fence Replacement	$ 105,653	Working Capital
30.132-50.00.600-539.633	West Boundry Fence	Fence Replacement	$ 59,195	Working Capital
30.132-50.00.600-539.633	Brownwood Entry Feature & Riverwood	Other	$ 350,000	Working Capital
30.132-50.00.600-539.633	Lake Sumter Landing Shoreline Revetment	Other	$ 565,000	General R&R
30.132-50.00.600-539.633	Lake Sumter Landing Shoreline Revetment	Other	$ 25,546	Working Capital
	Total Project Wide Capital Projects		**$ 2,156,604**	

PROJECT WIDE FUND

ALLOCATION SCHEDULE
FY2026-27
FINAL BUDGET

	FY26-27 TOTALS	LAKE SUMTER LANDING	Brownwood	DISTRICT #5	DISTRICT #6	DISTRICT #7	DISTRICT #8	DISTRICT #9	DISTRICT #10	DISTRICT #11	DISTRICT #12	DISTRICT #13
		ALLOCATED COSTS										
Project Wide Expenses	100.00%	0.69%	1.48%	11.98%	13.29%	8.47%	9.51%	10.90%	13.74%	4.61%	11.10%	14.23%
Engineering Services	$ 162,663	1,122	2,407	19,487	21,618	13,778	15,469	17,730	22,350	7,499	18,056	23,147
Other Professional Svs.	386,111	2,664	5,714	46,256	51,314	32,704	36,719	42,086	53,052	17,800	42,858	54,944
Systems Management Support	61,894	427	916	7,415	8,226	5,242	5,886	6,746	8,504	2,853	6,870	8,808
Utilities (Electric, Irrigation water/phones)	1,465,318	10,111	21,687	175,545	194,741	124,112	139,352	159,720	201,335	67,551	162,650	208,515
Building/Infrastructure Maintenance	2,106,203	14,533	31,172	252,323	279,914	178,395	200,300	229,576	289,392	97,096	233,789	299,713
Landscape Maintenance - Recurring	13,359,211	92,179	197,716	1,600,433	1,775,439	1,131,525	1,270,461	1,456,154	1,835,556	615,860	1,482,872	1,901,016
Landscape Maintenance - Non-Recurring	950,303	6,557	14,064	113,846	126,295	80,491	90,374	103,583	130,572	43,809	105,484	135,228
Irrigation Repair	373,532	2,577	5,528	44,749	49,642	31,638	35,523	40,715	51,323	17,220	41,462	53,154
Other Misc Maintenance	2,209,213	15,244	32,696	264,664	293,604	187,120	210,096	240,804	303,546	101,845	245,223	314,371
Operating Supplies	7,500	52	111	899	997	635	713	818	1,031	346	833	1,067
Non-Capital FF&E	-	-	-	-	-	-	-	-	-	-	-	-
Capital	2,156,604	14,881	31,918	258,361	286,613	182,664	205,093	235,070	296,317	99,419	239,383	306,885
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	$ 23,238,552	$ 160,347	$ 343,929	$ 2,783,978	$ 3,088,403	$ 1,968,304	$ 2,209,986	$ 2,533,002	$ 3,192,978	$ 1,071,298	$ 2,579,480	$ 3,306,848
LESS: Interest Income.	63,000	435	932	7,547	8,373	5,336	5,991	6,867	8,656	2,903	6,993	8,965
LESS: Dist 7 Grant Appurtenant Easement	3,687	25	55	442	490	312	351	402	507	170	409	525
LESS: Dist 9 Grant Appurtenant Easement	4,424	31	65	530	588	375	421	482	608	204	490	630
LESS: LM POA - Signage & Landscape Maint Agreement	1,500	10	22	180	199	127	143	164	206	69	167	213
LESS: Outer Properties	150,000	1,035	2,220	17,970	19,935	12,705	14,265	16,350	20,610	6,915	16,650	21,345
LESS: General Fund Refund	-	-	-	-	-	-	-	-	-	-	-	-
LESS: Working Capital Usage - Reduce Alloc to 0% Inc	-	-	-	-	-	-	-	-	-	-	-	-
LESS: Working Capital Usage	1,174,692	8,105	17,385	140,728	156,117	99,496	111,713	128,041	161,403	54,153	130,391	167,160
LESS: General R&R Usage	565,000	3,899	8,362	67,687	75,089	47,856	53,732	61,585	77,631	26,047	62,715	
Total Allocation	$ 21,276,249	$ 146,805	$ 314,886	$ 2,548,895	$ 2,827,613	$ 1,802,101	$ 2,023,370	$ 2,319,112	$ 2,923,355	$ 980,837	$ 2,361,665	$ 3,027,610
FY25-26		143,927	308,712	2,498,917	2,772,170	1,766,766	1,983,697	2,273,640	2,866,035	961,605	2,315,358	2,968,246
Difference		2,878	6,174	49,978	55,443	35,335	39,673	45,472	57,320	19,232	46,307	59,364
		2.0%	**2.0%**	**2.0%**	**2.0%**	**2.0%**	**2.0%**	**2.0%**	**2.0%**	**2.0%**	**2.0%**	**2.0%**
		LSL	**Brownwood**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**
Acreages: Assessable Acres	**10,834.31**	**74.45**	**160.64**	**1,297.59**	**1,440.31**	**917.72**	**1,030.35**	**1,181.38**	**1,489.04**	**499.27**	**1,202.95**	**1,540.61**
Percentages	**100.00%**	**0.69%**	**1.48%**	**11.98%**	**13.29%**	**8.47%**	**9.51%**	**10.90%**	**13.74%**	**4.61%**	**11.10%**	**14.23%**

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

Working Capital	Amended FY25-26	Projected 2025-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
Beginning Balance	3,701,058	3,701,058	3,529,513	2,354,821	2,596,224	2,600,887	2,090,632
Deposits	21,175,448	21,175,448	21,498,860	21,917,633	22,356,918	22,794,892	23,243,464
Expenditures - Operating	19,885,093	19,885,093	20,103,757	20,243,213	20,976,203	21,179,212	22,202,752
Plant Replacements Non-Recurring	1,051,026	1,051,026	950,303	978,900	1,017,250	1,058,000	1,088,000
Capital Improvement Plan Expenditures	410,874	410,874	1,619,492	454,117	358,802	1,067,935	0
Ending Balance	3,529,513	3,529,513	2,354,821	2,596,224	2,600,887	2,090,632	2,043,344

RESERVES

General R & R	Amended FY25-26	Projected 2025-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
Beginning Balance	577,577	577,577	577,577	12,577	12,577	12,577	12,577
Deposits	0	0	0	0	0	0	
LSL Shoreline Revetment	565,000	0	565,000	0	0	0	0
Ending Balance	12,577	577,577	12,577	12,577	12,577	12,577	12,577

FY 25-26 Operating Budget	20,936,119
1 Month	1,744,677

Fitness Fund
Adjustments since Proposed Budget
FY 2026-27

- No changes from the Proposed Budget to the Final Budget

Proposed Budget	**$**	**1,286,546**
Final Budget	**$**	**1,286,546**

FITNESS - WORKING CAPITAL AND RESERVE BALANCES

Working Capital	2025-26 Amended	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	4,226,485	4,217,525	4,624,279	4,910,001	5,390,705	5,215,923
Deposits	1,406,000	1,693,300	1,732,525	1,772,732	1,813,942	1,856,184
Expenditures	1,414,960	1,286,546	1,446,803	1,292,028	1,988,724	1,673,620
Ending Balance	4,217,525	4,624,279	4,910,001	5,390,705	5,215,923	5,398,487

RESERVES

General R&R	2025-26 Amended	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	939,505	939,505	939,505	939,505	939,505	939,505
Deposits	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0
Ending Balance	939,505	939,505	939,505	939,505	939,505	939,505

FY25-26 Operating Budget	$1,414,960
3-Month	$353,740
4-Month	$471,653