

**RESOLUTION 2026-27**

**A RESOLUTION TO APPROPRIATE FUNDS AND ADOPT  
THE FINAL BUDGET OF THE VILLAGE CENTER  
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 10, 2026 and set September 9, 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 adoption; 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 9<sup>th</sup> 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 VILLAGE CENTER COMMUNITY  
DEVELOPMENT DISTRICT;**

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

|                                        |                      |
|----------------------------------------|----------------------|
| <b>Recreation Amenities Division</b>   | <b>\$ 80,860,038</b> |
| <b>General Fund</b>                    | <b>\$ 84,204,447</b> |
| <b>Village Center Service Area</b>     | <b>\$ 14,827,453</b> |
| <b>Little Sumter Service Area</b>      | <b>\$ 21,490,576</b> |
| <b>Department of Safety</b>            | <b>\$ 65,262,620</b> |
| <b>Village Center Road Maintenance</b> | <b>\$ 465,563</b>    |
| <b>Rolling Acres Plaza</b>             | <b>\$ 82,756</b>     |
| <b>Village of Spanish Springs</b>      | <b>\$ 3,050,034</b>  |
| <b>Community Standards</b>             | <b>\$ 388,069</b>    |
| <b>The Enrichment Academy</b>          | <b>\$ 1,094,226</b>  |
| <b>Health Self Insurance Fund</b>      | <b>\$ 12,112,944</b> |

2. The maintenance assessments shall be levied at the rates based on the schedules attached as exhibits 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 9<sup>th</sup> day of September 2026.

VILLAGE CENTER COMMUNITY  
DEVELOPMENT DISTRICT



Kelly Flores, Chair



Kenneth C. Blocker, Secretary

## FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                              | DESCRIPTION | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>FINAL<br>BUDGET |
|----------------------------------------|-------------|---------------------|-------------------------------|------------------------------|--------------------------------------|----------------------------|
| Fund: 20.421 RAD                       |             |                     |                               |                              |                                      |                            |
| ESTIMATED REVENUES                     |             |                     |                               |                              |                                      |                            |
| 341.318 AMENITY FEES                   |             | 51,217,326          | 52,988,632                    | 52,988,632                   | 39,427,937                           | 54,533,660                 |
| 341.901 VETERANS BRICK SALE            |             | 2,896               | 2,000                         | 2,000                        | 0                                    | 2,000                      |
| 341.905 PROPERTY DAMAGE REIMBURSEMENTS |             | 11,896              | 9,000                         | 9,000                        | 18,111                               | 9,000                      |
| 341.908 ELECTRIC REIMBURSEMENT         |             | 7,519               | 7,000                         | 7,000                        | 5,350                                | 7,000                      |
| 341.909 COPIES-PUBLIC/T-S              |             | 0                   | 20                            | 20                           | 0                                    | 20                         |
| 341.910 SALES TAX COLLECTION ALLOWANCE |             | 779                 | 1,080                         | 1,080                        | 674                                  | 1,080                      |
| 341.911 LIEN FEES                      |             | 8,680               | 5,000                         | 5,000                        | 5,460                                | 5,000                      |
| 341.915 RETURN CHECK FEES              |             | 0                   | 0                             | 0                            | (12)                                 | 0                          |
| 341.917 INSURANCE REIMBURSEMENT        |             | 146,526             | 0                             | 0                            | 9,273                                | 0                          |
| 341.918 ACCESS CD FEE/NT-S             |             | 226,508             | 225,000                       | 225,000                      | 184,296                              | 537,000                    |
| 341.919 GATE REPAIR FEES               |             | 41,500              | 27,000                        | 27,000                       | 28,750                               | 30,000                     |
| 341.921 AMENITY LATE PENALTY FEE       |             | 102,842             | 80,000                        | 80,000                       | 85,509                               | 90,000                     |
| 341.922 COPIES-PUBLIC/T-L              |             | 8                   | 0                             | 0                            | 0                                    | 0                          |
| 341.924 ACCESS CD FEE/T-S              |             | 1,200               | 4,500                         | 4,500                        | 1,000                                | 2,500                      |
| 341.999 MISCELLANEOUS REVENUE          |             | 41,973              | 20,000                        | 20,000                       | 2,871                                | 20,000                     |
| 342.901 HOME/BUS WATCH/T-S             |             | 18,900              | 20,000                        | 20,000                       | 11,824                               | 15,000                     |
| 342.903 FIRE SAFETY (FUTURES)          |             | 951                 | 0                             | 0                            | 1,102                                | 0                          |
| 342.910 HOME BUS WATCH/T-L             |             | 1,623               | 1,500                         | 1,500                        | 1,332                                | 1,500                      |
| 342.911 HOME BUS WATCH/T-M             |             | 517                 | 500                           | 500                          | 387                                  | 500                        |
| 347.203 DAILY TRAIL/T-S                |             | 81,534              | 100,000                       | 100,000                      | 78,021                               | 100,000                    |
| 347.204 DAILY CART RNT/T-S             |             | 1,583               | 2,800                         | 2,800                        | 1,128                                | 1,500                      |
| 347.205 DAILY GRN FEE/T-S              |             | 67,635              | 80,000                        | 80,000                       | 61,719                               | 80,000                     |
| 347.208 ANNUAL TRAIL/T-S               |             | 1,421,186           | 1,050,000                     | 1,050,000                    | 1,811,175                            | 1,300,000                  |
| 347.215 LIFESTYLE-GEN/NT-S             |             | 27,779              | 30,000                        | 30,000                       | 9,052                                | 30,000                     |
| 347.216 LIFESTYLE-GLB/NT-S             |             | 78,222              | 60,000                        | 60,000                       | 47,341                               | 60,000                     |
| 347.220 LIFESTYLE-GEN/NT-L             |             | 1,405               | 2,500                         | 2,500                        | 3,860                                | 3,500                      |
| 347.221 LIFESTYLE-GEN/NT-M             |             | 1,716               | 1,500                         | 1,500                        | 1,076                                | 1,500                      |
| 347.229 LIFESTYLE-GLB/NT-L             |             | 22,709              | 23,000                        | 23,000                       | 30,805                               | 23,000                     |
| 347.230 LIFESTYLE-GLB/NT-M             |             | 507                 | 500                           | 500                          | 725                                  | 500                        |
| 347.231 LF MERCH-GLB/T-S               |             | 1,200               | 500                           | 500                          | 1,314                                | 500                        |
| 347.232 LF MERCH-GLB/T-L               |             | 90                  | 0                             | 0                            | 342                                  | 0                          |
| 347.236 ANNUAL TRAIL/T-L               |             | 8,755               | 15,000                        | 15,000                       | 4,072                                | 10,000                     |
| 347.237 ANNUAL TRAIL/T-M               |             | 7,119               | 15,000                        | 15,000                       | 4,742                                | 10,000                     |
| 347.240 DAILY TRAIL/T-L                |             | 68,128              | 60,000                        | 60,000                       | 81,741                               | 90,000                     |
| 347.241 DAILY TRAIL/T-M                |             | 56,594              | 60,000                        | 60,000                       | 50,819                               | 60,000                     |
| 347.242 DAILY CART RNT/T-L             |             | 2,265               | 2,900                         | 2,900                        | 2,628                                | 3,000                      |
| 347.243 DAILY CART RNT/T-M             |             | 1,510               | 2,500                         | 2,500                        | 1,305                                | 2,500                      |
| 347.244 DAILY GRN FEE/T-L              |             | 57,752              | 60,000                        | 60,000                       | 71,257                               | 85,000                     |
| 347.245 DAILY GRN FEE/T-M              |             | 48,358              | 60,000                        | 60,000                       | 45,418                               | 60,000                     |
| 347.298 MISC REC REV/T-L               |             | 250                 | 500                           | 500                          | 130                                  | 500                        |
| 347.299 MISC REC REV/T-S               |             | 0                   | 1,000                         | 1,000                        | 1,040                                | 1,000                      |
| 361.101 INT INCOME - CFB               |             | 20,750              | 10,000                        | 10,000                       | 17,714                               | 4,800                      |
| 361.102 INT INCOME - CASH EQUIV        |             | 1,712,000           | 958,000                       | 958,000                      | 915,441                              | 1,061,800                  |
| 361.103 INT INCOME - USB               |             | 325,905             | 184,000                       | 184,000                      | 145,105                              | 185,000                    |
| 361.306 FLGIT-UNREALIZED GAIN/LOSS     |             | 751,526             | 0                             | 0                            | 391,889                              | 0                          |
| 361.307 LTP UNREALIZED GAIN/LOSS       |             | 1,013,945           | 0                             | 0                            | 727,052                              | 0                          |
| 361.309 FLFIT-UNREALIZED GAIN/LOSS     |             | 14,626              | 0                             | 0                            | (118,292)                            | 0                          |
| 361.407 LTP REALIZED GAIN/LOSS         |             | 442,373             | 500,000                       | 500,000                      | 617,324                              | 342,500                    |
| 361.409 FLFIT-REALIZED GAIN/LOSS       |             | 679,297             | 550,000                       | 550,000                      | 546,940                              | 582,400                    |
| 362.002 ATM LEASE/T-S                  |             | 8,474               | 9,000                         | 9,000                        | 9,673                                | 15,000                     |
| 362.006 VENDING MACHINES               |             | 1,847               | 2,000                         | 2,000                        | 156                                  | 2,000                      |

## FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                | DESCRIPTION                    | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>FINAL<br>BUDGET |
|--------------------------|--------------------------------|---------------------|-------------------------------|------------------------------|--------------------------------------|----------------------------|
| Fund: 20.421 RAD         |                                |                     |                               |                              |                                      |                            |
| ESTIMATED REVENUES       |                                |                     |                               |                              |                                      |                            |
| 362.008                  | RV FEES                        | 220,363             | 240,000                       | 240,000                      | 163,625                              | 240,000                    |
| 362.009                  | RM RENTALS/T-L                 | 21,156              | 32,500                        | 32,500                       | (1,638)                              | 0                          |
| 362.010                  | RM RENTALS/T-S                 | 231,270             | 250,000                       | 250,000                      | (2,413)                              | 0                          |
| 362.011                  | RM RENTALS/T-M                 | 16,233              | 17,500                        | 17,500                       | 0                                    | 0                          |
| 362.012                  | RENTS & LEASES/T-S             | 8,832               | 1,600                         | 1,600                        | 0                                    | 0                          |
| 362.015                  | RM RENTALS/NT-L                | 9,862               | 15,000                        | 15,000                       | 23,112                               | 30,000                     |
| 362.016                  | RM RENTALS/NT-S                | 8,676               | 12,500                        | 12,500                       | 226,997                              | 250,000                    |
| 362.017                  | RM RENTALS/NT-M                | 3,581               | 1,500                         | 1,500                        | 14,813                               | 17,500                     |
| 362.018                  | RV LATE PENALTY FEE            | 185                 | 150                           | 150                          | 185                                  | 150                        |
| 362.020                  | ATM LEASE/T-L                  | 4,708               | 5,000                         | 5,000                        | 4,837                                | 5,000                      |
| 362.021                  | ATM LEASE/T-M                  | 5,650               | 6,000                         | 6,000                        | 5,804                                | 6,000                      |
| 362.023                  | RENTS & LEASES/NT-S            | 0                   | 0                             | 0                            | 1,352                                | 1,500                      |
| 365.001                  | SALES OF SURPLUS MATERIAL & SC | 7,266               | 0                             | 0                            | 13,415                               | 0                          |
| 669.901                  | (ADD)/USE-WORKING CAPITAL      | 0                   | 19,342,470                    | 19,354,470                   | 0                                    | 5,518,637                  |
| 669.903                  | (ADD)/USE-GENERAL R&R          | 0                   | 10,294,281                    | 11,865,431                   | 0                                    | 15,420,991                 |
| TOTAL ESTIMATED REVENUES |                                | 59,296,466          | 87,450,433                    | 89,033,583                   | 45,796,665                           | 80,860,038                 |
| APPROPRIATIONS           |                                |                     |                               |                              |                                      |                            |
| 311                      | ADMINISTRATIVE SVCS            | 1,364,286           | 1,160,468                     | 1,160,468                    | 870,353                              | 1,104,662                  |
| 311                      | COMMUNITY WATCH SVCS           | 3,391,682           | 3,420,960                     | 3,420,960                    | 2,565,720                            | 3,536,226                  |
| 311                      | CUSTOMER SERVICE               | 772,569             | 458,498                       | 458,498                      | 349,813                              | 501,090                    |
| 311                      | GOLF MAINT                     | 358,873             | 356,780                       | 356,780                      | 267,587                              | 434,806                    |
| 311                      | GOLF OPERATIONS                | 1,386,150           | 1,356,928                     | 1,356,928                    | 1,017,697                            | 1,493,804                  |
| 311                      | PROPERTY MGMT SVCS             | 1,230,186           | 1,450,585                     | 1,450,585                    | 1,087,939                            | 1,380,828                  |
| 311                      | RECREATION SERVICES            | 4,903,198           | 4,478,688                     | 4,478,688                    | 3,359,016                            | 4,656,441                  |
| 312                      | ENGINEERING SERVICES           | 138,758             | 277,954                       | 280,204                      | 61,980                               | 202,299                    |
| 313                      | LEGAL SERVICES                 | 149,353             | 100,000                       | 100,000                      | 113,868                              | 100,000                    |
| 316                      | DEED COMPLIANCE SVCS           | 13,153              | 8,666                         | 8,666                        | 4,306                                | 9,573                      |
| 319                      | OTHER PROFESSIONAL SVCS        | 116,296             | 87,222                        | 87,222                       | 40,261                               | 75,710                     |
| 321                      | ACCOUNTING SERVICES            | 1,000               | 1,000                         | 1,000                        | 1,000                                | 1,000                      |
| 322                      | AUDITING SERVICES              | 22,439              | 25,473                        | 28,318                       | 16,000                               | 25,473                     |
| 323                      | TRUSTEE SERVICES               | 8,620               | 8,620                         | 8,620                        | 8,620                                | 8,620                      |
| 341                      | JANITORIAL SVCS                | 1,148,310           | 1,360,067                     | 1,360,427                    | 905,357                              | 1,379,524                  |
| 343                      | SYSTEMS MGMT SUPPORT           | 141,220             | 149,027                       | 142,962                      | 108,159                              | 203,131                    |
| 345                      | DEPT OF SAFETY                 | 1,091,763           | 1,093,816                     | 1,093,816                    | 819,260                              | 1,092,347                  |
| 401                      | TRAVEL & PER DIEM              | 264                 | 1,100                         | 1,100                        | 254                                  | 600                        |
| 411                      | TELEPHONE                      | 21,790              | 25,750                        | 25,750                       | 16,420                               | 16,000                     |
| 412                      | POSTAGE                        | 0                   | 100                           | 100                          | 0                                    | 0                          |
| 413                      | CABLE                          | 65,893              | 68,658                        | 68,658                       | 40,833                               | 62,888                     |
| 431                      | ELECTRICITY                    | 1,063,125           | 1,266,353                     | 1,269,555                    | 643,940                              | 1,082,023                  |
| 432                      | NATURAL GAS                    | 204,865             | 203,994                       | 217,244                      | 212,278                              | 292,100                    |
| 433                      | WATER & SEWER                  | 137,771             | 151,739                       | 152,739                      | 111,978                              | 170,682                    |
| 434                      | IRRIGATION WATER               | 283,805             | 333,868                       | 354,533                      | 175,183                              | 296,882                    |
| 436                      | SOLID WASTE                    | 156,933             | 147,364                       | 149,864                      | 109,269                              | 153,013                    |
| 442                      | EQUIPMENT RENTAL               | 2,147               | 2,500                         | 2,800                        | 1,291                                | 3,100                      |
| 444                      | STORAGE UNIT RENTAL            | 16,034              | 25,956                        | 25,956                       | 6,380                                | 25,956                     |
| 451                      | CASUALTY & LIABILITY INSUR     | 1,412,375           | 1,591,374                     | 1,526,195                    | 1,137,893                            | 1,631,568                  |
| 452                      | INSURANCE DEDUCTIBLE PYMTS     | 14,505              | 0                             | 11,000                       | 15,824                               | 0                          |
| 461                      | EQUIPMENT MAINTENANCE          | 15,914              | 26,840                        | 26,840                       | 11,219                               | 28,840                     |
| 462                      | BUILDING/STRUCTURE MAINT       | 4,034,779           | 4,602,778                     | 5,050,812                    | 1,878,210                            | 4,722,909                  |
| 463                      | LANDSCAPE MAINT-RECURRING      | 2,064,278           | 8,662,329                     | 8,763,546                    | 6,301,518                            | 8,639,087                  |

## FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION                     | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>FINAL<br>BUDGET |
|----------------------------------------------|---------------------------------|---------------------|-------------------------------|------------------------------|--------------------------------------|----------------------------|
| Fund: 20.421 RAD                             |                                 |                     |                               |                              |                                      |                            |
| APPROPRIATIONS                               |                                 |                     |                               |                              |                                      |                            |
| 464                                          | LANDSCAPE MAINT-NON RECURRING   | 532,079             | 755,200                       | 1,092,312                    | 366,420                              | 1,060,500                  |
| 466                                          | POOL MAINTENANCE                | 720,936             | 756,991                       | 725,904                      | 474,032                              | 711,053                    |
| 467                                          | GATE MAINTENANCE                | 156,712             | 300,000                       | 290,000                      | 63,265                               | 315,527                    |
| 468                                          | IRRIGATION REPAIR               | 217,527             | 376,541                       | 393,641                      | 210,536                              | 389,153                    |
| 469                                          | OTHER MAINTENANCE               | 5,295,272           | 2,043,137                     | 1,717,328                    | 688,370                              | 1,040,849                  |
| 471                                          | PRINTING & BINDING              | 62                  | 500                           | 679                          | 89                                   | 0                          |
| 484                                          | LIFESTYLE EVENTS-GENERAL        | 19,800              | 36,000                        | 38,800                       | 14,092                               | 44,000                     |
| 486                                          | LIFESTYLE EVENTS-GLOBAL         | (24)                | 0                             | 0                            | 0                                    | 0                          |
| 491                                          | BANK CHARGES                    | 33,923              | 85,000                        | 85,000                       | 25,172                               | 45,000                     |
| 492                                          | MAINT & BOND ASSESSMENTS        | 85,363              | 0                             | 76,000                       | 55,960                               | 0                          |
| 493                                          | PERMITS & LICENSES              | 5,592               | 7,350                         | 7,350                        | 0                                    | 9,892                      |
| 494                                          | OVERAGE & SHORTAGE              | 275                 | 0                             | 0                            | 262                                  | 0                          |
| 497                                          | LEGAL ADVERTISING               | 7,476               | 9,000                         | 9,000                        | 3,070                                | 9,000                      |
| 499                                          | MISC CURRENT CHARGES            | 2,260               | 2,500                         | 2,500                        | 1,130                                | 12,500                     |
| 511                                          | OFFICE SUPPLIES                 | 9,195               | 17,250                        | 18,050                       | 8,383                                | 17,384                     |
| 521                                          | GASOLINE/DIESEL                 | 5,346               | 6,765                         | 8,265                        | 3,692                                | 11,300                     |
| 522                                          | OPERATING SUPPLIES              | 100,550             | 140,030                       | 139,330                      | 68,640                               | 140,733                    |
| 523                                          | RECREATION SUPPLIES             | 63,556              | 114,120                       | 112,020                      | 57,550                               | 80,977                     |
| 524                                          | NON CAPITAL FF&E                | 360,649             | 2,494,224                     | 2,567,295                    | 173,421                              | 1,410,849                  |
| 525                                          | NON CAPITAL HARDWARE/SOFTWARE   | 0                   | 0                             | 0                            | 1,004                                | 0                          |
| 529                                          | OPERATING SUPPLIES OTHER        | 1,193               | 1,742,950                     | 1,742,950                    | 1,587,170                            | 1,620,000                  |
| 546                                          | SUBSCRIPTIONS - MEMBERSHIP FEES | 0                   | 3,960                         | 3,960                        | 3,960                                | 3,960                      |
| 591                                          | DEPRECIATION EXPENSE            | 4,125,126           | 0                             | 0                            | 0                                    | 0                          |
| 622                                          | BUILDINGS                       | 4,485,563           | 25,672,670                    | 24,793,121                   | 9,077,973                            | 12,627,122                 |
| 633                                          | INFRASTRUCTURE                  | 3,603,460           | 4,099,002                     | 5,882,456                    | 1,892,998                            | 7,030,332                  |
| 642                                          | CAPITAL FF&E                    | 1,120,933           | 361,750                       | 366,750                      | 119,478                              | 622,637                    |
| 710                                          | PRINCIPAL                       | 6,840,000           | 7,135,000                     | 7,135,000                    | 7,135,000                            | 3,320,000                  |
| 721                                          | INTEREST EXP - SR DEBT          | 4,924,378           | 4,585,038                     | 4,585,038                    | 3,438,780                            | 4,506,088                  |
| 911                                          | TRANS TO GENERAL R&R            | 11,000,000          | 3,800,000                     | 3,800,000                    | 2,850,002                            | 12,500,000                 |
| TOTAL APPROPRIATIONS                         |                                 | 69,449,536          | 87,450,433                    | 89,033,583                   | 50,579,875                           | 80,860,038                 |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.421 |                                 | (10,153,070)        | 0                             | 0                            | (4,783,210)                          | 0                          |

## FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                 | DESCRIPTION | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>FINAL<br>BUDGET |
|-------------------------------------------|-------------|---------------------|-------------------------------|------------------------------|--------------------------------------|----------------------------|
| Fund: 20.001 GENERAL FUND                 |             |                     |                               |                              |                                      |                            |
| ESTIMATED REVENUES                        |             |                     |                               |                              |                                      |                            |
| 334.901 ST FEMA CLAIM REIM                |             | 10,862              | 0                             | 0                            | 0                                    | 0                          |
| 338.001 MGMT FEES FROM D1                 |             | 126,966             | 94,877                        | 94,877                       | 71,159                               | 95,344                     |
| 338.002 MGMT FEES FROM D2                 |             | 159,491             | 91,298                        | 91,298                       | 68,474                               | 87,502                     |
| 338.003 MGMT FEES FROM D3                 |             | 161,108             | 104,619                       | 104,619                      | 78,465                               | 97,034                     |
| 338.004 MGMT FEES FROM D4                 |             | 262,772             | 246,851                       | 246,851                      | 185,141                              | 243,099                    |
| 338.005 MGMT FEES FROM D5                 |             | 313,162             | 313,162                       | 313,162                      | 234,874                              | 311,900                    |
| 338.006 MGMT FEES FROM D6                 |             | 337,396             | 337,396                       | 337,396                      | 253,048                              | 347,778                    |
| 338.007 MGMT FEES FROM D7                 |             | 245,739             | 229,209                       | 229,209                      | 171,909                              | 229,612                    |
| 338.008 MGMT FEES FROM D8                 |             | 273,898             | 250,512                       | 250,512                      | 187,884                              | 259,398                    |
| 338.009 MGMT FEES FROM D9                 |             | 287,738             | 281,393                       | 281,393                      | 211,046                              | 287,835                    |
| 338.010 MGMT FEES FROM D10                |             | 313,529             | 313,529                       | 313,529                      | 235,148                              | 355,987                    |
| 338.011 MGMT FEES FROM LSL                |             | 191,048             | 95,031                        | 95,031                       | 71,274                               | 90,714                     |
| 338.016 MGMT FEES FROM RA                 |             | 12,366              | 2,126                         | 2,126                        | 1,595                                | 2,068                      |
| 338.017 MGMT FEES FROM VOSS               |             | 167,032             | 63,603                        | 63,603                       | 47,703                               | 62,284                     |
| 338.018 MGMT FEES FROM BROWNWOOD          |             | 69,018              | 42,011                        | 42,011                       | 31,511                               | 40,479                     |
| 338.019 MGMT FEES FROM LSSA               |             | 546,209             | 518,488                       | 518,488                      | 388,867                              | 383,699                    |
| 338.020 MGMT FEES FROM VCSA               |             | 406,916             | 441,132                       | 441,132                      | 330,849                              | 215,120                    |
| 338.021 MGMT FEES FROM NSU                |             | 930,039             | 771,365                       | 771,365                      | 578,525                              | 608,911                    |
| 338.023 MGMT FEES FROM ROAD MAINT         |             | 1,811               | 2,303                         | 2,303                        | 1,730                                | 2,500                      |
| 338.024 MGMT FEES FROM SAFETY             |             | 1,864,048           | 1,722,826                     | 1,722,826                    | 1,292,125                            | 2,530,198                  |
| 338.025 MGMT FEES FROM MISC               |             | 39,570              | 0                             | 0                            | 0                                    | 175,000                    |
| 338.041 MGMT FEES FROM SL FITNESS         |             | 857,772             | 825,449                       | 825,449                      | 619,088                              | 858,761                    |
| 338.043 ADM FEES FROM RAD                 |             | 1,364,286           | 1,160,468                     | 1,160,468                    | 870,353                              | 1,104,662                  |
| 338.044 CW FEES FROM RAD                  |             | 3,391,682           | 3,420,960                     | 3,420,960                    | 2,565,720                            | 3,536,226                  |
| 338.045 PROP MGMT FROM RAD                |             | 1,230,186           | 1,450,585                     | 1,450,585                    | 1,087,939                            | 1,380,828                  |
| 338.046 REC FEES FROM RAD                 |             | 6,648,221           | 6,192,396                     | 6,192,396                    | 4,644,300                            | 6,899,895                  |
| 338.047 ADM FEES FROM SLAD                |             | 2,223,599           | 2,521,635                     | 2,521,635                    | 1,891,227                            | 2,349,663                  |
| 338.048 CW FEES FROM SLAD                 |             | 7,065,677           | 8,026,022                     | 8,026,022                    | 6,019,517                            | 8,345,325                  |
| 338.049 PROP MGMT FROM SLAD               |             | 2,092,630           | 3,108,866                     | 3,108,866                    | 2,331,650                            | 2,937,078                  |
| 338.050 RECREATION FEES FROM SLAD         |             | 14,936,195          | 18,261,920                    | 18,261,920                   | 13,696,445                           | 19,021,423                 |
| 338.051 MGMT FEES FROM SSF                |             | 605,846             | 583,890                       | 583,890                      | 437,919                              | 550,805                    |
| 338.053 MGMT FEES FROM D11                |             | 146,459             | 103,760                       | 103,760                      | 77,822                               | 105,504                    |
| 338.055 MGMT FEES-D12                     |             | 330,188             | 320,926                       | 320,926                      | 240,697                              | 320,926                    |
| 338.103 MGMT FEES FROM TEA                |             | 108,138             | 84,406                        | 84,406                       | 63,307                               | 91,356                     |
| 338.106 MGMT FEES FROM D13                |             | 337,495             | 311,998                       | 311,998                      | 234,001                              | 311,998                    |
| 338.108 MGMT FEES FROM CSU                |             | 629,352             | 516,439                       | 516,439                      | 387,331                              | 391,975                    |
| 338.114 CUSTOMER SVC FROM RAD             |             | 772,569             | 458,498                       | 458,498                      | 343,874                              | 501,090                    |
| 338.115 CUSTOMER SVC FROM SLAD            |             | 1,578,901           | 1,073,250                     | 1,073,250                    | 804,939                              | 1,181,902                  |
| 338.116 MGMT FEES FROM SSU                |             | 658,394             | 543,707                       | 543,707                      | 407,783                              | 510,700                    |
| 338.117 MGMT FEES FROM D14                |             | 202,936             | 194,602                       | 133,542                      | 100,158                              | 157,113                    |
| 338.118 MGMT FEES FROM MIDDLETON          |             | 210,636             | 232,627                       | 232,627                      | 174,472                              | 204,958                    |
| 338.124 MGMT FEES FROM COLEMAN            |             | 841                 | 747                           | 747                          | 561                                  | 747                        |
| 338.125 MGMT FEES FROM D15                |             | 392,666             | 291,197                       | 291,197                      | 218,399                              | 362,938                    |
| 338.128 MGMT FEES FROM D16                |             | 980                 | 0                             | 1,624                        | 1,219                                | 307,385                    |
| 338.129 MGMT FEES FROM MIDDLETON DT       |             | 0                   | 0                             | 13,641                       | 10,233                               | 12,990                     |
| 338.130 MGMT FEES FROM EASTPORT SQUARE    |             | 0                   | 0                             | 5,724                        | 4,293                                | 17,231                     |
| 338.131 MGMT FEES FROM EASTPORT AMENITIES |             | 0                   | 0                             | 40,071                       | 30,054                               | 36,386                     |
| 341.301 ADMIN FEES FROM DEVELOPER         |             | 114,275             | 529,114                       | 529,114                      | 410,059                              | 663,242                    |
| 341.302 REC FEES FROM DEV                 |             | 2,373,677           | 2,470,700                     | 2,470,700                    | 1,663,466                            | 3,209,477                  |
| 341.304 GOLF MGMT FEES FROM DEVELOPER     |             | 11,972,052          | 14,328,820                    | 14,328,820                   | 10,944,222                           | 15,013,491                 |
| 341.313 ADM FEE FR TRI-COUNTY SNTN        |             | 150,894             | 117,778                       | 117,778                      | 88,333                               | 148,157                    |

## FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                 | DESCRIPTION                          | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>FINAL<br>BUDGET |
|---------------------------|--------------------------------------|---------------------|-------------------------------|------------------------------|--------------------------------------|----------------------------|
| Fund: 20.001 GENERAL FUND |                                      |                     |                               |                              |                                      |                            |
| ESTIMATED REVENUES        |                                      |                     |                               |                              |                                      |                            |
| 341.317                   | CW FROM DEVELOPER                    | 1,546,580           | 1,707,469                     | 1,707,469                    | 974,612                              | 2,259,156                  |
| 341.321                   | ADM FEE GPU                          | 145,950             | 174,166                       | 174,166                      | 130,624                              | 325,138                    |
| 341.322                   | ADM FEE MU                           | 37,869              | 40,269                        | 40,269                       | 30,201                               | 85,080                     |
| 341.905                   | PROPERTY DAMAGE REIMBURSEMENTS       | 2,209               | 0                             | 0                            | 5,604                                | 0                          |
| 341.917                   | INSURANCE REIMBURSEMENT              | 10,221              | 0                             | 0                            | 3,850                                | 0                          |
| 341.918                   | ACCESS CD FEE/NT-S                   | 130                 | 0                             | 0                            | (130)                                | 0                          |
| 341.999                   | MISCELLANEOUS REVENUE                | 21,869              | 12,000                        | 12,000                       | 18,512                               | 12,000                     |
| 361.101                   | INT INCOME - CFB                     | 84,803              | 70,000                        | 70,000                       | 57,376                               | 70,000                     |
| 361.102                   | INT INCOME - CASH EQUIV              | 470,132             | 500,000                       | 500,000                      | 183,930                              | 227,900                    |
| 361.306                   | FLGIT-UNREALIZED GAIN/LOSS           | 230,094             | 0                             | 0                            | 101,577                              | 0                          |
| 361.307                   | LTP UNREALIZED GAIN/LOSS             | 344,092             | 0                             | 0                            | 247,179                              | 0                          |
| 361.309                   | FLFIT-UNREALIZED GAIN/LOSS           | 5,322               | 0                             | 0                            | (43,833)                             | 0                          |
| 361.407                   | LTP REALIZED GAIN/LOSS               | 153,884             | 200,000                       | 200,000                      | 209,874                              | 200,000                    |
| 361.409                   | FLFIT-REALIZED GAIN/LOSS             | 230,324             | 100,000                       | 100,000                      | 187,557                              | 196,700                    |
| 364.001                   | DISPOSITION OF FIXED ASSETS          | 102,800             | 0                             | 0                            | 0                                    | 0                          |
| 365.001                   | SALES OF SURPLUS MATERIAL & SC       | 6,231               | 0                             | 0                            | 31,973                               | 0                          |
| 366.010                   | DONATIONS - OTHER                    | 58,475              | 0                             | 0                            | 41,300                               | 0                          |
| 366.011                   | DONATION - MISC                      | 0                   | 0                             | 0                            | 8,870                                | 0                          |
| 669.901                   | (ADD)/USE-WORKING CAPITAL            | 0                   | 6,810,502                     | 7,267,452                    | 0                                    | 3,774,203                  |
| 338.132                   | MGMT FEES FROM HEALTH INSURANCE FUND | 0                   | 0                             | 0                            | 0                                    | 93,576                     |
| TOTAL ESTIMATED REVENUES  |                                      | 70,568,250          | 82,666,897                    | 83,123,847                   | 56,999,784                           | 84,204,447                 |
| APPROPRIATIONS            |                                      |                     |                               |                              |                                      |                            |
| 325                       | SURPLUS REFUND                       | 24,434              | 0                             | 0                            | 0                                    | 0                          |
| 121                       | REGULAR SALARY & WAGES               | 45,171,092          | 49,606,462                    | 49,520,811                   | 40,646,435                           | 51,519,201                 |
| 141                       | OVERTIME                             | 1,426,897           | 1,604,977                     | 1,521,256                    | 228,681                              | 1,375,531                  |
| 211                       | SOCIAL SECURITY TAXES                | 1,237,329           | 1,796,785                     | 1,827,961                    | 1,100,257                            | 1,911,592                  |
| 212                       | MEDICARE TAXES                       | 658,896             | 808,325                       | 833,091                      | 579,893                              | 854,537                    |
| 221                       | RETIREMENT CONTR-EMPLOYER            | 1,510,988           | 1,919,912                     | 1,955,064                    | 1,325,532                            | 2,028,226                  |
| 222                       | RETIREMENT CONTR-EMPLOYER MATCH      | 405,890             | 760,419                       | 765,249                      | 379,837                              | 814,592                    |
| 231                       | HEALTH & LIFE INSURANCE              | 4,978,059           | 7,428,407                     | 7,456,190                    | 4,495,166                            | 5,975,788                  |
| 232                       | HSA - EMPLOYER PORTION               | 192,189             | 384,000                       | 287,252                      | 199,096                              | 326,600                    |
| 241                       | WORKER'S COMPENSATION                | 681,869             | 730,585                       | 732,150                      | 816,900                              | 930,125                    |
| 251                       | UNEMPLOYMENT COMPENSATION            | 4,710               | 6,089                         | 9,389                        | 5,584                                | 8,878                      |
| 312                       | ENGINEERING SERVICES                 | 37,310              | 4,114                         | 11,304                       | 8,902                                | 1,000                      |
| 313                       | LEGAL SERVICES                       | 120,701             | 110,000                       | 96,599                       | 72,975                               | 112,000                    |
| 319                       | OTHER PROFESSIONAL SVCS              | 87,277              | 110,945                       | 121,445                      | 48,974                               | 309,408                    |
| 322                       | AUDITING SERVICES                    | 9,500               | 0                             | 13,750                       | 13,750                               | 0                          |
| 341                       | JANITORIAL SVCS                      | 200,027             | 244,939                       | 239,939                      | 158,336                              | 229,360                    |
| 342                       | HEALTH SERVICES                      | 2,059               | 150,000                       | 150,000                      | 3,251                                | 143,952                    |
| 343                       | SYSTEMS MGMT SUPPORT                 | 4,113,102           | 5,064,079                     | 5,070,329                    | 3,190,000                            | 5,362,494                  |
| 344                       | PAYROLL SERVICES                     | 515,266             | 600,000                       | 600,000                      | 316,319                              | 600,000                    |
| 349                       | MISC CONTRACTUAL SVCS                | 111,184             | 149,201                       | 163,102                      | 75,315                               | 161,950                    |
| 401                       | TRAVEL & PER DIEM                    | 56,245              | 132,041                       | 134,005                      | 39,433                               | 92,025                     |
| 411                       | TELEPHONE                            | 335,890             | 351,612                       | 353,142                      | 300,090                              | 453,317                    |
| 412                       | POSTAGE                              | 358,376             | 344,162                       | 343,675                      | 287,975                              | 375,962                    |
| 413                       | CABLE                                | 5,487               | 6,925                         | 6,925                        | 3,851                                | 5,900                      |
| 431                       | ELECTRICITY                          | 76,261              | 70,500                        | 74,500                       | 99,878                               | 71,406                     |
| 432                       | NATURAL GAS                          | 812                 | 700                           | 700                          | 455                                  | 850                        |
| 433                       | WATER & SEWER                        | 19,653              | 5,800                         | 36,800                       | 27,417                               | 33,000                     |
| 436                       | SOLID WASTE                          | 11,222              | 25,463                        | 25,463                       | 10,961                               | 13,520                     |

## FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION                     | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>FINAL<br>BUDGET |
|----------------------------------------------|---------------------------------|---------------------|-------------------------------|------------------------------|--------------------------------------|----------------------------|
| Fund: 20.001 GENERAL FUND                    |                                 |                     |                               |                              |                                      |                            |
| APPROPRIATIONS                               |                                 |                     |                               |                              |                                      |                            |
| 437                                          | CHILLED WATER                   | 22,016              | 61,800                        | 61,800                       | 1,836                                | 4,550                      |
| 441                                          | OFFICE LEASES                   | 1,547,647           | 2,250,000                     | 2,250,000                    | 1,883,325                            | 2,016,462                  |
| 442                                          | EQUIPMENT RENTAL                | 163,591             | 183,505                       | 185,215                      | 129,429                              | 215,971                    |
| 443                                          | VEHICLE RENTAL                  | 1,658,925           | 1,933,502                     | 1,916,852                    | 1,274,236                            | 2,482,604                  |
| 444                                          | STORAGE UNIT RENTAL             | 2,694               | 3,500                         | 3,500                        | 1,760                                | 3,050                      |
| 445                                          | GROUND LEASE                    | 29,910              | 40,000                        | 51,730                       | 31,630                               | 50,000                     |
| 451                                          | CASUALTY & LIABILITY INSUR      | 4,364               | 6,165                         | 6,165                        | 11,732                               | 20,461                     |
| 461                                          | EQUIPMENT MAINTENANCE           | 9,073               | 32,200                        | 32,200                       | 5,299                                | 16,400                     |
| 462                                          | BUILDING/STRUCTURE MAINT        | 212,841             | 142,277                       | 152,277                      | 62,694                               | 131,439                    |
| 464                                          | LANDSCAPE MAINT-NON RECURRING   | 0                   | 0                             | 1,448                        | 0                                    | 0                          |
| 465                                          | VEHICLE REPAIR & MAINT          | 199,284             | 200,814                       | 217,464                      | 98,294                               | 227,352                    |
| 469                                          | OTHER MAINTENANCE               | 55,668              | 55,200                        | 68,200                       | 30,673                               | 46,000                     |
| 471                                          | PRINTING & BINDING              | 1,163,686           | 1,257,850                     | 1,235,205                    | 722,628                              | 1,341,827                  |
| 472                                          | ID/GATE CARDS                   | 158,574             | 380,675                       | 380,675                      | 93,439                               | 201,652                    |
| 482                                          | VOLUNTEER RECOGNITION           | 72,805              | 160,000                       | 109,220                      | 82,516                               | 164,000                    |
| 483                                          | COMMUNITY RELATIONS             | 20,951              | 21,070                        | 87,915                       | 53,755                               | 89,670                     |
| 484                                          | LIFESTYLE EVENTS-GENERAL        | 0                   | 0                             | 0                            | 277                                  | 0                          |
| 486                                          | LIFESTYLE EVENTS-GLOBAL         | 241,874             | 347,910                       | 357,910                      | 337,159                              | 450,000                    |
| 491                                          | BANK CHARGES                    | 274,298             | 350,180                       | 350,180                      | 214,781                              | 300,180                    |
| 493                                          | PERMITS & LICENSES              | 275                 | 1,800                         | 1,800                        | 50                                   | 825                        |
| 497                                          | LEGAL ADVERTISING               | 476                 | 800                           | 800                          | 512                                  | 500                        |
| 499                                          | MISC CURRENT CHARGES            | 641,655             | 550                           | 60,550                       | 35,985                               | 300                        |
| 511                                          | OFFICE SUPPLIES                 | 65,395              | 92,075                        | 90,632                       | 35,602                               | 45,720                     |
| 521                                          | GASOLINE/DIESEL                 | 255,191             | 245,030                       | 250,503                      | 179,549                              | 261,970                    |
| 522                                          | OPERATING SUPPLIES              | 478,166             | 838,602                       | 820,496                      | 351,919                              | 625,550                    |
| 523                                          | RECREATION SUPPLIES             | 31,826              | 30,000                        | 30,000                       | 29,351                               | 30,000                     |
| 524                                          | NON CAPITAL FF&E                | 1,702,342           | 221,240                       | 201,540                      | 29,378                               | 98,397                     |
| 525                                          | NON CAPITAL HARDWARE/SOFTWARE   | 457,660             | 898,426                       | 891,426                      | 358,113                              | 1,168,238                  |
| 526                                          | METER SUPPLIES                  | 0                   | 25,000                        | 19,000                       | 0                                    | 25,000                     |
| 529                                          | OPERATING SUPPLIES OTHER        | 555                 | 2,500                         | 2,500                        | 95                                   | 0                          |
| 541                                          | BOOKS & PUBLICATIONS            | 2,632               | 7,450                         | 8,212                        | 3,348                                | 3,249                      |
| 542                                          | TRAINING & EDUCATION            | 59,518              | 215,685                       | 224,730                      | 51,956                               | 198,245                    |
| 543                                          | PROFESSIONAL DUES               | 46,733              | 70,839                        | 72,839                       | 52,203                               | 62,310                     |
| 544                                          | REGISTRATION FEES               | 11,659              | 19,550                        | 18,562                       | 2,034                                | 20,700                     |
| 545                                          | TUITION ASSISTANCE              | 10,719              | 41,000                        | 41,000                       | 8,642                                | 57,000                     |
| 546                                          | SUBSCRIPTIONS - MEMBERSHIP FEES | 779                 | 0                             | 1,000                        | 779                                  | 0                          |
| 622                                          | BUILDINGS                       | 1,102,912           | 0                             | 0                            | 0                                    | 0                          |
| 633                                          | INFRASTRUCTURE                  | 43,749              | 0                             | 0                            | 0                                    | 0                          |
| 642                                          | CAPITAL FF&E                    | 338,316             | 113,260                       | 570,210                      | 561,365                              | 133,611                    |
| TOTAL APPROPRIATIONS                         |                                 | 73,441,484          | 82,666,897                    | 83,123,847                   | 61,171,607                           | 84,204,447                 |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.001 |                                 | (2,873,234)         | 0                             | 0                            | (4,171,823)                          | 0                          |

## FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                              | DESCRIPTION | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>FINAL<br>BUDGET |
|----------------------------------------|-------------|---------------------|-------------------------------|------------------------------|--------------------------------------|----------------------------|
| Fund: 20.423 VCSA                      |             |                     |                               |                              |                                      |                            |
| ESTIMATED REVENUES                     |             |                     |                               |                              |                                      |                            |
| 329.500 CIAC                           |             | 39,156              | 0                             | 0                            | 0                                    | 0                          |
| 341.911 LIEN FEES                      |             | 160                 | 0                             | 0                            | 0                                    | 0                          |
| 341.917 INSURANCE REIMBURSEMENT        |             | 284,260             | 0                             | 0                            | 0                                    | 0                          |
| 341.999 MISCELLANEOUS REVENUE          |             | 385                 | 2,000                         | 2,000                        | 307                                  | 1,000                      |
| 343.601 WATER FEES - RESIDENTIAL       |             | 3,239,288           | 3,273,480                     | 3,273,480                    | 2,531,622                            | 3,672,900                  |
| 343.602 WATER FEES - COMMERCIAL        |             | 359,581             | 367,200                       | 367,200                      | 247,370                              | 407,400                    |
| 343.603 SEWER FEES - RESIDENTIAL       |             | 4,619,842           | 4,536,000                     | 4,536,000                    | 3,716,294                            | 5,238,450                  |
| 343.604 SEWER FEES - COMMERCIAL        |             | 434,360             | 438,480                       | 438,480                      | 305,857                              | 492,450                    |
| 343.609 RECONNECT FEES                 |             | 26,583              | 15,000                        | 15,000                       | 24,980                               | 29,400                     |
| 343.610 FIRE PROTECTION WATER          |             | 26,097              | 24,840                        | 24,840                       | 21,431                               | 29,400                     |
| 343.611 METERED IRRIGATION WATER       |             | 536,572             | 486,000                       | 486,000                      | 388,299                              | 607,950                    |
| 343.613 RETURNED CHECK FEES (\$25)     |             | 8,489               | 7,000                         | 7,000                        | 6,135                                | 9,450                      |
| 343.615 OTHER MISC WATER & SEWER       |             | 48,553              | 20,000                        | 20,000                       | 44,808                               | 20,000                     |
| 343.616 UTILITY LATE PENALTY FEE       |             | 16,902              | 15,000                        | 15,000                       | 15,141                               | 18,900                     |
| 361.101 INT INCOME - CFB               |             | 26,438              | 7,000                         | 7,000                        | 12,269                               | 3,600                      |
| 361.102 INT INCOME - CASH EQUIV        |             | 316,211             | 154,000                       | 154,000                      | 168,196                              | 173,000                    |
| 361.306 FLGIT-UNREALIZED GAIN/LOSS     |             | 170,626             | 0                             | 0                            | 85,084                               | 0                          |
| 361.307 LTP UNREALIZED GAIN/LOSS       |             | 210,965             | 0                             | 0                            | 153,202                              | 0                          |
| 361.309 FLFIT-UNREALIZED GAIN/LOSS     |             | 2,261               | 0                             | 0                            | (28,375)                             | 0                          |
| 361.407 LTP REALIZED GAIN/LOSS         |             | 112,402             | 0                             | 0                            | 130,080                              | 73,800                     |
| 361.409 FLFIT-REALIZED GAIN/LOSS       |             | 157,555             | 0                             | 0                            | 127,125                              | 134,600                    |
| 365.001 SALES OF SURPLUS MATERIAL & SC |             | 2,749               | 5,000                         | 5,000                        | 3,092                                | 5,000                      |
| 369.303 SETTLEMENTS                    |             | 4,428,099           | 0                             | 0                            | 0                                    | 0                          |
| 669.901 (ADD)/USE-WORKING CAPITAL      |             | 0                   | (1,851,128)                   | 2,161,594                    | 0                                    | 1,227,153                  |
| 669.903 (ADD)/USE-GENERAL R&R          |             | 0                   | 811,000                       | 883,408                      | 0                                    | 1,393,000                  |
| TOTAL ESTIMATED REVENUES               |             | 15,067,534          | 8,310,872                     | 12,396,002                   | 7,952,917                            | 13,537,453                 |
| APPROPRIATIONS                         |             |                     |                               |                              |                                      |                            |
| 311 ADMINISTRATIVE SVCS                |             | 166,922             | 441,132                       | 441,132                      | 330,849                              | 257,748                    |
| 311 MANAGEMENT FEES                    |             | 239,994             | 0                             | 0                            | 0                                    | 0                          |
| 312 ENGINEERING SERVICES               |             | 799,849             | 972,570                       | 788,995                      | 405,604                              | 1,019,093                  |
| 313 LEGAL SERVICES                     |             | 34,611              | 14,000                        | 14,000                       | 14,113                               | 10,000                     |
| 319 OTHER PROFESSIONAL SVCS            |             | 9,959               | 15,232                        | 34,232                       | 9,701                                | 13,860                     |
| 322 AUDITING SERVICES                  |             | 4,596               | 0                             | 2,500                        | 2,500                                | 5,000                      |
| 323 TRUSTEE SERVICES                   |             | 0                   | 4,579                         | 2,079                        | 0                                    | 0                          |
| 343 SYSTEMS MGMT SUPPORT               |             | 57,317              | 56,920                        | 105,152                      | 82,126                               | 61,692                     |
| 349 MISC CONTRACTUAL SVCS              |             | 2,482,871           | 2,905,600                     | 2,924,594                    | 2,185,090                            | 3,328,500                  |
| 431 ELECTRICITY                        |             | 508,455             | 546,000                       | 544,000                      | 342,374                              | 615,000                    |
| 432 NATURAL GAS                        |             | 485                 | 0                             | 2,000                        | 1,445                                | 2,500                      |
| 433 WATER & SEWER                      |             | 6,482               | 1,500                         | 1,500                        | 0                                    | 1,500                      |
| 442 EQUIPMENT RENTAL                   |             | 5,124               | 10,000                        | 10,000                       | 2,917                                | 20,000                     |
| 451 CASUALTY & LIABILITY INSUR         |             | 59,367              | 72,471                        | 72,471                       | 47,730                               | 76,095                     |
| 461 EQUIPMENT MAINTENANCE              |             | 2,296               | 0                             | 0                            | 0                                    | 0                          |
| 462 BUILDING/STRUCTURE MAINT           |             | 788,058             | 648,665                       | 417,369                      | 123,590                              | 1,015,100                  |
| 463 LANDSCAPE MAINT-RECURRING          |             | 6,861               | 7,861                         | 7,861                        | 4,574                                | 7,861                      |
| 464 LANDSCAPE MAINT-NON RECURRING      |             | 0                   | 0                             | 0                            | 0                                    | 4,000                      |
| 493 PERMITS & LICENSES                 |             | 6,050               | 6,075                         | 6,075                        | 50                                   | 6,050                      |
| 497 LEGAL ADVERTISING                  |             | 82                  | 100                           | 100                          | 0                                    | 100                        |
| 499 MISC CURRENT CHARGES               |             | 0                   | 0                             | 1,700                        | 1,698                                | 2,000                      |
| 524 NON CAPITAL FF&E                   |             | 0                   | 0                             | 1,800                        | 1,799                                | 0                          |
| 525 NON CAPITAL HARDWARE/SOFTWARE      |             | 0                   | 5,000                         | 6,190                        | 0                                    | 7,000                      |

## FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION              | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>FINAL<br>BUDGET |
|----------------------------------------------|--------------------------|---------------------|-------------------------------|------------------------------|--------------------------------------|----------------------------|
| Fund: 20.423 VCSA                            |                          |                     |                               |                              |                                      |                            |
| APPROPRIATIONS                               |                          |                     |                               |                              |                                      |                            |
| 526                                          | METER SUPPLIES           | 70,542              | 60,000                        | 53,110                       | 11,246                               | 60,000                     |
| 529                                          | OPERATING SUPPLIES OTHER | 144,034             | 201,250                       | 201,250                      | 105,627                              | 211,313                    |
| 543                                          | PROFESSIONAL DUES        | 323                 | 325                           | 331                          | 331                                  | 325                        |
| 591                                          | DEPRECIATION EXPENSE     | 1,729,623           | 0                             | 0                            | 0                                    | 0                          |
| 622                                          | BUILDINGS                | 0                   | 15,000                        | 25,000                       | 15,871                               | 80,000                     |
| 633                                          | INFRASTRUCTURE           | 9,059,541           | 2,326,592                     | 6,732,561                    | 3,602,981                            | 6,732,716                  |
| TOTAL APPROPRIATIONS                         |                          | 16,183,442          | 8,310,872                     | 12,396,002                   | 7,292,216                            | 13,537,453                 |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.423 |                          | (1,115,908)         | 0                             | 0                            | 660,701                              | 0                          |

## FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                              | DESCRIPTION | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>FINAL<br>BUDGET |
|----------------------------------------|-------------|---------------------|-------------------------------|------------------------------|--------------------------------------|----------------------------|
| Fund: 20.422 LSSA                      |             |                     |                               |                              |                                      |                            |
| ESTIMATED REVENUES                     |             |                     |                               |                              |                                      |                            |
| 329.500 CIAC                           |             | 91,908              | 0                             | 0                            | 12,029                               | 0                          |
| 341.999 MISCELLANEOUS REVENUE          |             | 376                 | 1,000                         | 1,000                        | 255                                  | 1,000                      |
| 343.601 WATER FEES - RESIDENTIAL       |             | 6,263,962           | 5,895,750                     | 5,895,750                    | 4,849,719                            | 6,695,000                  |
| 343.602 WATER FEES - COMMERCIAL        |             | 687,906             | 598,500                       | 598,500                      | 489,237                              | 743,660                    |
| 343.603 SEWER FEES - RESIDENTIAL       |             | 6,429,413           | 6,300,000                     | 6,300,000                    | 5,050,055                            | 6,952,500                  |
| 343.604 SEWER FEES - COMMERCIAL        |             | 871,807             | 735,000                       | 735,000                      | 640,068                              | 942,450                    |
| 343.609 RECONNECT FEES                 |             | 28,486              | 24,000                        | 24,000                       | 24,389                               | 24,000                     |
| 343.610 FIRE PROTECTION WATER          |             | 49,948              | 40,000                        | 40,000                       | 39,580                               | 50,000                     |
| 343.611 METERED IRRIGATION WATER       |             | 862,061             | 735,000                       | 735,000                      | 574,141                              | 927,000                    |
| 343.613 RETURNED CHECK FEES (\$25)     |             | 12,093              | 8,000                         | 8,000                        | 8,185                                | 12,360                     |
| 343.615 OTHER MISC WATER & SEWER       |             | 59,049              | 20,000                        | 20,000                       | 39,412                               | 20,000                     |
| 343.616 UTILITY LATE PENALTY FEE       |             | 26,587              | 20,000                        | 20,000                       | 26,244                               | 25,750                     |
| 361.101 INT INCOME - CFB               |             | 20,868              | 9,000                         | 9,000                        | 15,924                               | 3,600                      |
| 361.102 INT INCOME - CASH EQUIV        |             | 597,091             | 353,000                       | 353,000                      | 259,596                              | 291,400                    |
| 361.103 INT INCOME - USB               |             | 142,033             | 55,000                        | 55,000                       | 74,204                               | 96,000                     |
| 361.306 FLGIT-UNREALIZED GAIN/LOSS     |             | 263,609             | 0                             | 0                            | 136,205                              | 0                          |
| 361.307 LTP UNREALIZED GAIN/LOSS       |             | 384,459             | 0                             | 0                            | 275,926                              | 0                          |
| 361.309 FLFIT-UNREALIZED GAIN/LOSS     |             | 8,536               | 0                             | 0                            | (43,111)                             | 0                          |
| 361.407 LTP REALIZED GAIN/LOSS         |             | 170,884             | 0                             | 0                            | 234,283                              | 130,000                    |
| 361.409 FLFIT-REALIZED GAIN/LOSS       |             | 222,779             | 0                             | 0                            | 195,181                              | 200,100                    |
| 365.001 SALES OF SURPLUS MATERIAL & SC |             | 3,764               | 7,000                         | 7,000                        | 4,836                                | 5,000                      |
| 669.901 (ADD)/USE-WORKING CAPITAL      |             | 0                   | 770,446                       | 1,873,501                    | 0                                    | 3,016,714                  |
| 669.903 (ADD)/USE-GENERAL R&R          |             | 0                   | 3,000,000                     | 3,000,000                    | 0                                    | 0                          |
| TOTAL ESTIMATED REVENUES               |             | 17,197,619          | 18,571,696                    | 19,674,751                   | 12,906,358                           | 20,136,534                 |
| APPROPRIATIONS                         |             |                     |                               |                              |                                      |                            |
| 311 ADMINISTRATIVE SVCS                |             | 208,934             | 518,488                       | 518,488                      | 388,867                              | 320,406                    |
| 311 MANAGEMENT FEES                    |             | 337,275             | 0                             | 0                            | 0                                    | 0                          |
| 312 ENGINEERING SERVICES               |             | 790,671             | 1,033,000                     | 1,066,425                    | 496,005                              | 1,147,697                  |
| 313 LEGAL SERVICES                     |             | 335,248             | 108,000                       | 106,700                      | 10,754                               | 8,000                      |
| 319 OTHER PROFESSIONAL SVCS            |             | 13,598              | 33,539                        | 37,939                       | 11,949                               | 16,921                     |
| 321 ACCOUNTING SERVICES                |             | 1,000               | 1,000                         | 1,000                        | 1,000                                | 1,000                      |
| 322 AUDITING SERVICES                  |             | 5,827               | 4,919                         | 7,764                        | 3,000                                | 4,558                      |
| 323 TRUSTEE SERVICES                   |             | 8,620               | 8,620                         | 8,620                        | 8,620                                | 8,620                      |
| 343 SYSTEMS MGMT SUPPORT               |             | 68,774              | 71,365                        | 86,970                       | 64,283                               | 83,430                     |
| 349 MISC CONTRACTUAL SVCS              |             | 2,546,854           | 3,036,000                     | 3,036,000                    | 2,228,426                            | 3,406,500                  |
| 414 INTERNET                           |             | 8,290               | 0                             | 3,300                        | 3,245                                | 0                          |
| 431 ELECTRICITY                        |             | 625,338             | 735,000                       | 732,500                      | 425,639                              | 745,000                    |
| 433 WATER & SEWER                      |             | 7,719               | 500                           | 500                          | 31                                   | 20,500                     |
| 442 EQUIPMENT RENTAL                   |             | 61,342              | 9,000                         | 71,500                       | 51,404                               | 49,000                     |
| 451 CASUALTY & LIABILITY INSUR         |             | 79,015              | 146,405                       | 146,405                      | 63,376                               | 91,281                     |
| 462 BUILDING/STRUCTURE MAINT           |             | 882,057             | 891,874                       | 1,145,588                    | 865,628                              | 1,262,236                  |
| 463 LANDSCAPE MAINT-RECURRING          |             | 12,305              | 13,306                        | 13,906                       | 8,779                                | 13,306                     |
| 464 LANDSCAPE MAINT-NON RECURRING      |             | 2,250               | 2,500                         | 21,900                       | 20,508                               | 2,000                      |
| 465 VEHICLE REPAIR & MAINT             |             | 12,561              | 0                             | 12,230                       | 8,672                                | 0                          |
| 491 BANK CHARGES                       |             | 0                   | 0                             | 100                          | 12                                   | 0                          |
| 493 PERMITS & LICENSES                 |             | 11,025              | 6,075                         | 6,075                        | 25                                   | 10,075                     |
| 497 LEGAL ADVERTISING                  |             | 44                  | 250                           | 250                          | 21                                   | 50                         |
| 524 NON CAPITAL FF&E                   |             | 0                   | 0                             | 1,800                        | 1,799                                | 0                          |
| 525 NON CAPITAL HARDWARE/SOFTWARE      |             | 0                   | 5,000                         | 5,000                        | 0                                    | 5,000                      |
| 526 METER SUPPLIES                     |             | 97,797              | 70,000                        | 63,155                       | 7,356                                | 70,000                     |

## FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>FINAL<br>BUDGET |
|----------------------------------------------|-------------|---------------------|-------------------------------|------------------------------|--------------------------------------|----------------------------|
| Fund: 20.422 LSSA                            |             |                     |                               |                              |                                      |                            |
| APPROPRIATIONS                               |             |                     |                               |                              |                                      |                            |
| 529 OPERATING SUPPLIES OTHER                 |             | 252,366             | 304,750                       | 327,250                      | 201,307                              | 346,500                    |
| 543 PROFESSIONAL DUES                        |             | 323                 | 0                             | 331                          | 331                                  | 0                          |
| 591 DEPRECIATION EXPENSE                     |             | 1,509,003           | 0                             | 0                            | 0                                    | 0                          |
| 622 BUILDINGS                                |             | 258,345             | 0                             | 0                            | 0                                    | 0                          |
| 633 INFRASTRUCTURE                           |             | 8,250,669           | 5,345,836                     | 6,014,786                    | 1,078,116                            | 6,390,865                  |
| 641 VEHICLES                                 |             | 543,292             | 90,000                        | 16,000                       | 0                                    | 0                          |
| 642 CAPITAL FF&E                             |             | 61,348              | 0                             | 86,000                       | 0                                    | 0                          |
| 710 PRINCIPAL                                |             | 2,815,000           | 2,930,000                     | 2,930,000                    | 2,930,000                            | 3,070,000                  |
| 721 INTEREST EXP - SR DEBT                   |             | 2,275,944           | 2,206,269                     | 2,206,269                    | 1,602,447                            | 2,063,589                  |
| 911 TRANS TO GENERAL R&R                     |             | 1,000,000           | 1,000,000                     | 1,000,000                    | 750,001                              | 1,000,000                  |
| 991 SETTLEMENT PROJECTS                      |             | 178,250             | 0                             | 0                            | 0                                    | 0                          |
| TOTAL APPROPRIATIONS                         |             | 23,261,084          | 18,571,696                    | 19,674,751                   | 11,231,601                           | 20,136,534                 |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.422 |             | (6,063,465)         | 0                             | 0                            | 1,674,757                            | 0                          |

## FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                         | DESCRIPTION                     | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>FINAL<br>BUDGET |
|-----------------------------------|---------------------------------|---------------------|-------------------------------|------------------------------|--------------------------------------|----------------------------|
| Fund: 20.124 SRF FIRE SAFETY      |                                 |                     |                               |                              |                                      |                            |
| ESTIMATED REVENUES                |                                 |                     |                               |                              |                                      |                            |
| 325.212                           | FIRE ASSESS - LAKE RESIDENTIAL  | 2,398,167           | 3,601,516                     | 3,601,516                    | 3,149,384                            | 3,126,326                  |
| 329.100                           | INSPECTION FEE                  | 116,509             | 95,000                        | 95,000                       | 83,746                               | 115,000                    |
| 334.203                           | GRANT                           | 0                   | 0                             | 124,659                      | 124,658                              | 0                          |
| 335.211                           | FIREFIGHTER SUPPLEMENTAL COMP   | 55,613              | 55,000                        | 55,000                       | 28,930                               | 56,000                     |
| 338.033                           | SAFETY FEES FROM RAD (CURRENT)  | 1,090,812           | 1,092,738                     | 1,092,738                    | 818,158                              | 1,090,878                  |
| 338.034                           | SAFETY FEES FROM SLAD (CURRENT) | 2,282,390           | 2,546,508                     | 2,546,508                    | 1,911,411                            | 2,548,564                  |
| 338.035                           | SAFETY FEES FROM SLAD (FUTURE)  | 264,325             | 0                             | 0                            | 0                                    | 0                          |
| 338.036                           | SUMTER CO FIRE ASSESS REV SHAR  | 19,122,746          | 16,477,832                    | 16,477,832                   | 17,007,617                           | 25,922,663                 |
| 338.039                           | SUMTER CO MEDICAL ASSESS REV S  | 11,943,934          | 13,034,682                    | 13,034,682                   | 9,784,612                            | 13,121,015                 |
| 338.100                           | SAFETY FEES FROM RAD (FUTURE)   | 951                 | 1,078                         | 1,078                        | 979                                  | 1,469                      |
| 338.126                           | FUTURES                         | 277,750             | 402,941                       | 402,941                      | 308,040                              | 555,256                    |
| 339.201                           | FIRE PROTECT-FRUITLAND PARK     | 423,644             | 434,356                       | 434,356                      | 494,293                              | 678,836                    |
| 341.600                           | UF REIMBURSEMENT                | 190,661             | 564,334                       | 564,334                      | 427,819                              | 639,255                    |
| 341.908                           | ELECTRIC REIMBURSEMENT          | 4,155               | 0                             | 0                            | 3,327                                | 0                          |
| 341.917                           | INSURANCE REIMBURSEMENT         | 15,423              | 0                             | 0                            | 230,612                              | 0                          |
| 341.999                           | MISCELLANEOUS REVENUE           | 61,933              | 90,000                        | 90,000                       | 86,589                               | 90,000                     |
| 342.401                           | CPR CLASS FEES                  | 4,765               | 7,500                         | 7,500                        | 2,095                                | 2,000                      |
| 342.602                           | VPSD TRANSPORT REVENUE          | 9,476,785           | 11,225,000                    | 11,225,000                   | 8,398,251                            | 11,650,000                 |
| 342.905                           | TUITION REIMBURSEMENT           | 28,714              | 0                             | 0                            | 0                                    | 0                          |
| 361.101                           | INT INCOME - CFB                | 116,748             | 140,000                       | 140,000                      | 60,287                               | 60,000                     |
| 361.102                           | INT INCOME - CASH EQUIV         | 579,507             | 500,000                       | 500,000                      | 478,072                              | 617,400                    |
| 361.103                           | INT INCOME - USB                | 5,787               | 0                             | 0                            | 15,252                               | 0                          |
| 361.306                           | FLGIT-UNREALIZED GAIN/LOSS      | 78,688              | 0                             | 0                            | 41,200                               | 0                          |
| 361.307                           | LTP UNREALIZED GAIN/LOSS        | 290,358             | 0                             | 0                            | 207,523                              | 0                          |
| 361.309                           | FLFIT-UNREALIZED GAIN/LOSS      | 3,717               | 0                             | 0                            | (15,477)                             | 0                          |
| 361.407                           | LTP REALIZED GAIN/LOSS          | 119,864             | 90,000                        | 90,000                       | 176,203                              | 210,000                    |
| 361.409                           | FLFIT-REALIZED GAIN/LOSS        | 80,109              | 45,000                        | 45,000                       | 69,341                               | 50,000                     |
| 364.001                           | DISPOSITION OF FIXED ASSETS     | 30,850              | 0                             | 0                            | 474,271                              | 0                          |
| 366.005                           | DONATION - EE APPRECIATION      | 15,860              | 0                             | 0                            | 0                                    | 0                          |
| 384.003                           | DEBT PROCEEDS                   | 30,547,861          | 0                             | 1,100,000                    | 0                                    | 0                          |
| 669.901 (ADD)/USE-WORKING CAPITAL |                                 | 0                   | (994,589)                     | 3,645,851                    | 0                                    | (323,864)                  |
| 669.903 (ADD)/USE-GENERAL R&R     |                                 | 0                   | 5,133,500                     | 5,133,500                    | 0                                    | 5,051,822                  |
| TOTAL ESTIMATED REVENUES          |                                 | 79,628,626          | 54,542,396                    | 60,407,495                   | 44,367,193                           | 65,262,620                 |
| APPROPRIATIONS                    |                                 |                     |                               |                              |                                      |                            |
| 121                               | REGULAR SALARY & WAGES          | 13,922,758          | 15,582,081                    | 15,582,081                   | 12,273,365                           | 21,312,978                 |
| 141                               | OVERTIME                        | 5,750,181           | 5,782,536                     | 5,782,536                    | 5,118,174                            | 5,220,049                  |
| 211                               | SOCIAL SECURITY TAXES           | 1,166,936           | 1,321,599                     | 1,321,599                    | 1,030,182                            | 1,511,844                  |
| 212                               | MEDICARE TAXES                  | 273,287             | 309,523                       | 309,523                      | 242,644                              | 354,173                    |
| 221                               | RETIREMENT CONTR-EMPLOYER       | 3,650,701           | 4,263,193                     | 4,258,193                    | 3,306,577                            | 4,413,180                  |
| 222                               | RETIREMENT CONTR-EMPLOYER MATCH | 471,933             | 639,467                       | 639,467                      | 432,922                              | 731,608                    |
| 231                               | HEALTH & LIFE INSURANCE         | 3,816,943           | 5,030,559                     | 4,959,789                    | 3,527,352                            | 8,847,745                  |
| 235                               | FF CANCER BENEFIT               | 96,368              | 53,800                        | 104,570                      | 78,256                               | 127,800                    |
| 241                               | WORKER'S COMPENSATION           | 551,053             | 695,904                       | 695,904                      | 684,439                              | 752,055                    |
| 311                               | MANAGEMENT FEES                 | 1,864,048           | 1,722,826                     | 1,722,826                    | 1,292,125                            | 2,530,198                  |
| 312                               | ENGINEERING SERVICES            | 120                 | 12,000                        | 12,000                       | 5,190                                | 12,000                     |
| 313                               | LEGAL SERVICES                  | 94,161              | 95,000                        | 95,000                       | 27,171                               | 95,000                     |
| 314                               | TAX COLLECTOR FEES              | 25,385              | 32,520                        | 41,520                       | 38,049                               | 33,500                     |
| 319                               | OTHER PROFESSIONAL SVCS         | 590,605             | 692,639                       | 691,214                      | 345,799                              | 678,113                    |
| 322                               | AUDITING SERVICES               | 8,068               | 12,000                        | 14,845                       | 12,000                               | 13,387                     |
| 323                               | TRUSTEE SERVICES                | 0                   | 0                             | 0                            | 3,750                                | 3,750                      |
| 341                               | JANITORIAL SVCS                 | 9,688               | 10,465                        | 10,465                       | 7,266                                | 16,147                     |
| 342                               | HEALTH SERVICES                 | 189,749             | 267,000                       | 262,000                      | 20,140                               | 216,500                    |

## FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>FINAL<br>BUDGET |
|----------------------------------------------|-------------|---------------------|-------------------------------|------------------------------|--------------------------------------|----------------------------|
| Fund: 20.124 SRF FIRE SAFETY                 |             |                     |                               |                              |                                      |                            |
| APPROPRIATIONS                               |             |                     |                               |                              |                                      |                            |
| 343 SYSTEMS MGMT SUPPORT                     |             | 23,376              | 0                             | 0                            | 0                                    | 705                        |
| 344 PAYROLL SERVICES                         |             | 49,941              | 71,933                        | 69,088                       | 37,642                               | 75,530                     |
| 349 MISC CONTRACTUAL SVCS                    |             | 389,516             | 542,940                       | 498,490                      | 300,119                              | 392,215                    |
| 401 TRAVEL & PER DIEM                        |             | 21,341              | 61,110                        | 56,110                       | 19,575                               | 53,468                     |
| 411 TELEPHONE                                |             | 2,076               | 2,000                         | 0                            | 0                                    | 0                          |
| 412 POSTAGE                                  |             | 1,524               | 2,015                         | 2,015                        | 1,159                                | 2,110                      |
| 413 CABLE                                    |             | 4,957               | 6,000                         | 6,000                        | 2,743                                | 5,650                      |
| 431 ELECTRICITY                              |             | 149,728             | 128,000                       | 128,000                      | 117,876                              | 169,745                    |
| 432 NATURAL GAS                              |             | 19,173              | 23,441                        | 23,441                       | 22,681                               | 17,615                     |
| 433 WATER & SEWER                            |             | 34,667              | 30,750                        | 55,250                       | 41,279                               | 50,100                     |
| 434 IRRIGATION WATER                         |             | 26,124              | 21,762                        | 22,012                       | 18,882                               | 31,760                     |
| 436 SOLID WASTE                              |             | 12,754              | 22,123                        | 22,123                       | 16,797                               | 30,155                     |
| 441 OFFICE LEASES                            |             | 297,421             | 101,377                       | 101,377                      | 74,760                               | 102,915                    |
| 442 EQUIPMENT RENTAL                         |             | 15,430              | 5,200                         | 5,200                        | 3,780                                | 5,625                      |
| 443 VEHICLE RENTAL                           |             | 34,476              | 1,823,260                     | 164,093                      | 0                                    | 75,000                     |
| 451 CASUALTY & LIABILITY INSUR               |             | 429,368             | 413,691                       | 413,691                      | 331,885                              | 493,874                    |
| 461 EQUIPMENT MAINTENANCE                    |             | 439,258             | 560,695                       | 542,620                      | 223,089                              | 436,795                    |
| 462 BUILDING/STRUCTURE MAINT                 |             | 533,873             | 298,429                       | 609,899                      | 252,985                              | 583,140                    |
| 463 LANDSCAPE MAINT-RECURRING                |             | 77,607              | 91,158                        | 108,309                      | 75,839                               | 106,267                    |
| 464 LANDSCAPE MAINT-NON RECURRING            |             | 18,147              | 19,700                        | 18,900                       | 3,798                                | 36,750                     |
| 465 VEHICLE REPAIR & MAINT                   |             | 20,687              | 0                             | 0                            | 0                                    | 0                          |
| 468 IRRIGATION REPAIR                        |             | 1,440               | 5,190                         | 5,190                        | 1,614                                | 5,671                      |
| 469 OTHER MAINTENANCE                        |             | 43,350              | 243,330                       | 243,330                      | 194,157                              | 19,000                     |
| 491 BANK CHARGES                             |             | 30,191              | 40,335                        | 40,335                       | 24,088                               | 41,545                     |
| 493 PERMITS & LICENSES                       |             | 1,692               | 42,335                        | 42,335                       | 5,757                                | 37,905                     |
| 497 LEGAL ADVERTISING                        |             | 245                 | 0                             | 0                            | 0                                    | 0                          |
| 511 OFFICE SUPPLIES                          |             | 19,420              | 21,500                        | 21,500                       | 8,144                                | 22,560                     |
| 521 GASOLINE/DIESEL                          |             | 312,211             | 293,500                       | 296,500                      | 261,075                              | 378,514                    |
| 522 OPERATING SUPPLIES                       |             | 1,334,173           | 1,466,406                     | 1,484,356                    | 760,602                              | 1,711,895                  |
| 524 NON CAPITAL FF&E                         |             | 1,151,907           | 968,060                       | 934,088                      | 539,815                              | 969,335                    |
| 525 NON CAPITAL HARDWARE/SOFTWARE            |             | 30,736              | 0                             | 21,250                       | 12,284                               | 0                          |
| 529 OPERATING SUPPLIES OTHER                 |             | 60,815              | 116,100                       | 126,550                      | 47,864                               | 91,650                     |
| 541 BOOKS & PUBLICATIONS                     |             | 10,759              | 18,525                        | 18,025                       | 6,072                                | 19,390                     |
| 542 TRAINING & EDUCATION                     |             | 99,517              | 169,045                       | 169,045                      | 93,789                               | 136,765                    |
| 543 PROFESSIONAL DUES                        |             | 3,365               | 14,925                        | 15,425                       | 4,431                                | 16,455                     |
| 545 TUITION ASSISTANCE                       |             | 49,447              | 197,000                       | 142,500                      | 21,710                               | 144,000                    |
| 611 LAND                                     |             | 4,980,000           | 0                             | 0                            | 0                                    | 0                          |
| 622 BUILDINGS                                |             | 19,569,134          | 422,500                       | 402,881                      | 44,750                               | 1,100,000                  |
| 623 LEASEHOLD IMPROVEMENTS                   |             | 1,332,451           | 3,500,000                     | 3,500,000                    | 64,998                               | 3,314,237                  |
| 633 INFRASTRUCTURE                           |             | 226,575             | 0                             | 0                            | 0                                    | 0                          |
| 641 VEHICLES                                 |             | 1,885,012           | 0                             | 3,931,402                    | 3,931,397                            | 0                          |
| 642 CAPITAL FF&E                             |             | 935,836             | 1,211,000                     | 3,069,487                    | 2,598,935                            | 637,585                    |
| 710 PRINCIPAL                                |             | 0                   | 120,000                       | 120,000                      | 120,000                              | 305,000                    |
| 714 NOTES                                    |             | 142,921             | 138,411                       | 1,101,802                    | 617,868                              | 846,116                    |
| 720 INTEREST                                 |             | 145,829             | 678,440                       | 678,440                      | 1,092,548                            | 1,317,150                  |
| 724 INTEREST EXP - NOTES                     |             | 84,296              | 83,833                        | 611,130                      | 349,719                              | 412,381                    |
| 730 MISC BOND EXPENSES                       |             | 124,411             | 0                             | 38,509                       | 38,509                               | 0                          |
| 911 TRANS TO GENERAL R&R                     |             | 3,669,650           | 4,043,265                     | 4,043,265                    | 3,032,451                            | 4,196,020                  |
| TOTAL APPROPRIATIONS                         |             | 71,328,811          | 54,542,396                    | 60,407,495                   | 43,862,867                           | 65,262,620                 |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.124 |             | 8,299,815           | 0                             | 0                            | 504,326                              | 0                          |

## FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION                    | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>FINAL<br>BUDGET |
|----------------------------------------------|--------------------------------|---------------------|-------------------------------|------------------------------|--------------------------------------|----------------------------|
| Fund: 20.123 ROAD MAINTENANCE                |                                |                     |                               |                              |                                      |                            |
| ESTIMATED REVENUES                           |                                |                     |                               |                              |                                      |                            |
| 325.214                                      | CAM & ROAD MAINTENANCE ASSESSM | 35,226              | 39,484                        | 39,484                       | 38,500                               | 42,842                     |
| 361.101                                      | INT INCOME - CFB               | 1,371               | 1,000                         | 1,000                        | 1,129                                | 1,500                      |
| 361.102                                      | INT INCOME - CASH EQUIV        | 23,193              | 13,000                        | 13,000                       | 13,104                               | 20,000                     |
| 361.105                                      | INTEREST INCOME-TAX COLLECTOR  | 7                   | 0                             | 0                            | 0                                    | 0                          |
| 361.306                                      | FLGIT-UNREALIZED GAIN/LOSS     | 7,227               | 0                             | 0                            | 3,893                                | 0                          |
| 361.307                                      | LTP UNREALIZED GAIN/LOSS       | 14,860              | 0                             | 0                            | 10,703                               | 0                          |
| 361.309                                      | FLFIT-UNREALIZED GAIN/LOSS     | 352                 | 0                             | 0                            | (2,580)                              | 0                          |
| 361.407                                      | LTP REALIZED GAIN/LOSS         | 6,764               | 0                             | 0                            | 9,088                                | 7,000                      |
| 361.409                                      | FLFIT-REALIZED GAIN/LOSS       | 13,980              | 0                             | 0                            | 11,557                               | 15,000                     |
| 381.005                                      | TRANSFER IN - SPECIAL REVENUE  | 62,230              | 69,920                        | 69,920                       | 52,445                               | 69,920                     |
| 669.901 (ADD)/USE-WORKING CAPITAL            |                                | 0                   | 36,464                        | 36,464                       | 0                                    | 8,811                      |
| 669.903 (ADD)/USE-GENERAL R&R                |                                | 0                   | 316,412                       | 316,412                      | 0                                    | 300,490                    |
| TOTAL ESTIMATED REVENUES                     |                                | 165,210             | 476,280                       | 476,280                      | 137,839                              | 465,563                    |
| APPROPRIATIONS                               |                                |                     |                               |                              |                                      |                            |
| 311                                          | MANAGEMENT FEES                | 1,811               | 2,303                         | 2,303                        | 1,730                                | 2,500                      |
| 314                                          | TAX COLLECTOR FEES             | 661                 | 823                           | 823                          | 770                                  | 893                        |
| 319                                          | OTHER PROFESSIONAL SVCS        | 346                 | 742                           | 742                          | 193                                  | 680                        |
| 462                                          | BUILDING/STRUCTURE MAINT       | 151,861             | 56,000                        | 56,000                       | 46,286                               | 61,000                     |
| 633                                          | INFRASTRUCTURE                 | 0                   | 316,412                       | 316,412                      | 164,751                              | 300,490                    |
| 911                                          | TRANS TO GENERAL R&R           | 100,000             | 100,000                       | 100,000                      | 75,001                               | 100,000                    |
| TOTAL APPROPRIATIONS                         |                                | 254,679             | 476,280                       | 476,280                      | 288,731                              | 465,563                    |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.123 |                                | (89,469)            | 0                             | 0                            | (150,892)                            | 0                          |

**ROAD MAINTENANCE**  
**Assessment Allocation Worksheet**  
**For Year Ending September 30, 2027**

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                  | FY2026-27 Assessment |
|----------------------------------------------|----------|------------------------|----------------|-----------------------|----------------------|
| Village Green Office Complex                 | VC       | 902 Avenida Central    | 3,000          | Office 1 story        | \$ 300.00            |
| Fiesta Bowl                                  | VC       | 890 Avenida Central    | 31,976         | Bowling Alley/Rink    | \$ 3,197.60          |
| La Plaza Grande South                        | LPGS     |                        | 251,326        |                       | \$ 25,132.60         |
| La Plaza Grande West                         | LPGW     |                        | 67,864         |                       | \$ 6,786.40          |
| Total Square Footage                         |          |                        | 354,166        | Total Assessment      | \$ 35,416.60         |
|                                              |          |                        |                |                       |                      |
| AAA Auto Club - The Villages of Lake-Sumter  | VC       | 955 Bichara Boulevard  | 9,398          | Prof. Office          | \$ 939.80            |
| Total Square Footage                         |          |                        | 9,398          | Total Assessment      | \$ 939.80            |
|                                              |          |                        |                |                       |                      |
| Applebees                                    | VC       | 1009 Bichara Boulevard | 4,738          | Restaurant            | \$ 473.80            |
| Burger King                                  | VC       | 1007 Bichara Boulevard | 4,290          | Restaurant            | \$ 429.00            |
| Taco Bell, Kentucky Fried Chicken, Pizza Hut | VC       | 1005 Bichara Boulevard | 3,545          | Restaurant            | \$ 354.50            |
| Perkins                                      | VC       | 905 Bichara Boulevard  | 5,770          | Restaurant            | \$ 577.00            |
| Wendy's                                      | VC       | 1011 Bichara Boulevard | 3,313          | Restaurant            | \$ 331.30            |
| CVS                                          | VC       | 860 Avenida Central    | 11,200         | Pharmacy              | \$ 1,120.00          |
| The Villages Car Wash                        | VC       | 970 Bichara Blvd.      | 6,400          | Car Wash              | \$ 640.00            |
| Gatenbien's Garage                           | VC       | 903 Avenida Central    | 10,352         | Golf Cart Service Ctr | \$ 1,035.20          |
| Total Square Footage                         |          |                        | 49,608         | Total Assessment      | \$ 4,960.80          |
|                                              |          |                        |                |                       |                      |
| Elan @ Spanish Springs                       |          |                        | 33,100         | Assisted Living       | \$ 3,310.00          |
| Total Square Footage                         |          |                        | 33,100         | Total Assessment      | \$ 3,310.00          |
|                                              |          |                        |                |                       |                      |
| Subtotal Direct Road Maintenance Bills       |          |                        |                | \$                    | 44,627.20            |
|                                              |          |                        |                |                       |                      |
| Target                                       | T        | Target Project         | 119,703        | Retail                | \$ 11,970.30         |
| Salon Jaylee                                 | T        | Target Project         | 3,400          | Prof. Office          | \$ 340.00            |
| Vacant                                       | T        | Target Project         | 2,800          | Retail                | \$ 280.00            |
| Ross                                         | T        | Target Project         | 30,001         | Retail                | \$ 3,000.10          |
| Beall's Outlet                               | T        | Target Project         | 25,099         | Retail                | \$ 2,509.90          |
| TJ Max                                       | T        | Target Project         | 31,574         | Retail                | \$ 3,157.40          |
| Skechers                                     | T        | Target Project         | 9,548          | Retail                | \$ 954.80            |
| Petco                                        | T        | Target Project         | 15,329         | Retail                | \$ 1,532.90          |
| Michael's                                    | T        | Target Project         | 20,304         | Retail                | \$ 2,030.40          |
| Retail A1                                    | T        | Target Project         | 9,600          | Retail                | \$ 960.00            |
| Retail A2                                    | T        | Target Project         | 9,600          | Retail                | \$ 960.00            |
| Carrabba's                                   | T        | Target Project         | 6,238          | Restaurant            | \$ 623.80            |
| Outback                                      | T        | Target Project         | 6,116          | Restaurant            | \$ 611.60            |
| Chick-fil-A                                  | T        | Target Project         | 3,972          | Restaurant            | \$ 397.20            |
| Staples                                      | T        | Target Project         | 15,000         | Retail                | \$ 1,500.00          |
| Total Square Footage                         |          |                        | 308,284        | Total Assessment      | \$ 30,828.40         |
|                                              |          |                        |                |                       |                      |
| Spanish Springs Buildings                    |          |                        | 436,832        | Total Assessment      | \$ 43,683.20         |
|                                              |          |                        |                | \$                    | 74,511.60            |
|                                              |          |                        |                |                       |                      |
| Total three projects Roads                   |          |                        | 1,191,388      |                       | \$ 119,138.80        |

## FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION                    | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>FINAL<br>BUDGET |
|----------------------------------------------|--------------------------------|---------------------|-------------------------------|------------------------------|--------------------------------------|----------------------------|
| Fund: 20.122 ROLLING ACRES                   |                                |                     |                               |                              |                                      |                            |
| ESTIMATED REVENUES                           |                                |                     |                               |                              |                                      |                            |
| 325.214                                      | CAM & ROAD MAINTENANCE ASSESSM | 103,362             | 103,362                       | 103,362                      | 132,958                              | 103,362                    |
| 361.101                                      | INT INCOME - CFB               | 1,147               | 1,000                         | 1,000                        | 777                                  | 1,000                      |
| 361.102                                      | INT INCOME - CASH EQUIV        | 19,930              | 13,000                        | 13,000                       | 14,131                               | 20,000                     |
| 361.105                                      | INTEREST INCOME-TAX COLLECTOR  | 33                  | 0                             | 0                            | 0                                    | 0                          |
| 361.307                                      | LTP UNREALIZED GAIN/LOSS       | 5,634               | 0                             | 0                            | 4,058                                | 0                          |
| 361.407                                      | LTP REALIZED GAIN/LOSS         | 2,565               | 5,000                         | 5,000                        | 3,445                                | 2,500                      |
| 669.901                                      | (ADD)/USE-WORKING CAPITAL      | 0                   | (38,114)                      | (38,114)                     | 0                                    | (44,106)                   |
| TOTAL ESTIMATED REVENUES                     |                                | 132,671             | 84,248                        | 84,248                       | 155,369                              | 82,756                     |
| APPROPRIATIONS                               |                                |                     |                               |                              |                                      |                            |
| 311                                          | MANAGEMENT FEES                | 12,366              | 2,126                         | 2,126                        | 1,595                                | 2,068                      |
| 314                                          | TAX COLLECTOR FEES             | 1,939               | 2,771                         | 2,771                        | 2,659                                | 2,771                      |
| 319                                          | OTHER PROFESSIONAL SVCS        | 135                 | 370                           | 370                          | 77                                   | 341                        |
| 431                                          | ELECTRICITY                    | 541                 | 670                           | 670                          | 439                                  | 548                        |
| 434                                          | IRRIGATION WATER               | 7,068               | 10,000                        | 10,000                       | 9,015                                | 10,317                     |
| 462                                          | BUILDING/STRUCTURE MAINT       | 0                   | 2,000                         | 2,000                        | 0                                    | 0                          |
| 463                                          | LANDSCAPE MAINT-RECURRING      | 31,583              | 30,033                        | 30,033                       | 19,309                               | 30,033                     |
| 464                                          | LANDSCAPE MAINT-NON RECURRING  | 6,351               | 6,800                         | 6,800                        | 4,220                                | 7,500                      |
| 467                                          | GATE MAINTENANCE               | 422                 | 0                             | 0                            | 0                                    | 0                          |
| 468                                          | IRRIGATION REPAIR              | 47                  | 500                           | 500                          | 0                                    | 200                        |
| 916                                          | TRANS TO ROAD MAINT FUND       | 25,791              | 28,978                        | 28,978                       | 21,736                               | 28,978                     |
| TOTAL APPROPRIATIONS                         |                                | 86,243              | 84,248                        | 84,248                       | 59,050                               | 82,756                     |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.122 |                                | 46,428              | 0                             | 0                            | 96,319                               | 0                          |

**ROLLING ACRES**  
**Assessment Allocation Worksheet**  
**For Year Ending September 30, 2027**

| <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 2026-27 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION                    | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>FINAL<br>BUDGET |
|----------------------------------------------|--------------------------------|---------------------|-------------------------------|------------------------------|--------------------------------------|----------------------------|
| Fund: 20.121 VOSS                            |                                |                     |                               |                              |                                      |                            |
| ESTIMATED REVENUES                           |                                |                     |                               |                              |                                      |                            |
| 325.214                                      | CAM & ROAD MAINTENANCE ASSESSM | 2,149,215           | 2,153,814                     | 2,153,814                    | 2,153,814                            | 2,161,698                  |
| 341.905                                      | PROPERTY DAMAGE REIMBURSEMENTS | 1,152               | 0                             | 0                            | 10,327                               | 0                          |
| 341.999                                      | MISCELLANEOUS REVENUE          | 4,683               | 3,500                         | 3,500                        | 14                                   | 1,500                      |
| 361.101                                      | INT INCOME - CFB               | 1,459               | 1,000                         | 1,000                        | 5,666                                | 5,000                      |
| 361.102                                      | INT INCOME - CASH EQUIV        | 67,750              | 54,000                        | 54,000                       | 29,719                               | 54,000                     |
| 361.105                                      | INTEREST INCOME-TAX COLLECTOR  | 400                 | 0                             | 0                            | 0                                    | 0                          |
| 361.306                                      | FLGIT-UNREALIZED GAIN/LOSS     | 11,881              | 0                             | 0                            | 3,678                                | 0                          |
| 361.307                                      | LTP UNREALIZED GAIN/LOSS       | 37,231              | 0                             | 0                            | 26,816                               | 0                          |
| 361.309                                      | FLFIT-UNREALIZED GAIN/LOSS     | 352                 | 0                             | 0                            | (2,580)                              | 0                          |
| 361.407                                      | LTP REALIZED GAIN/LOSS         | 16,948              | 40,000                        | 40,000                       | 22,769                               | 20,000                     |
| 361.409                                      | FLFIT-REALIZED GAIN/LOSS       | 13,980              | 10,000                        | 10,000                       | 11,557                               | 15,000                     |
| 362.003                                      | GROUND LEASE (T)               | 1,403               | 1,420                         | 1,420                        | 1,487                                | 1,561                      |
| 362.019                                      | RENTS & LEASES/T-L             | 20,575              | 21,460                        | 21,460                       | 0                                    | 21,830                     |
| 362.022                                      | RENTS & LEASES/NT-L            | 0                   | 0                             | 0                            | 10,039                               | 0                          |
| 669.901                                      | (ADD)/USE-WORKING CAPITAL      | 0                   | (40,521)                      | (40,521)                     | 0                                    | 168,702                    |
| 669.903                                      | (ADD)/USE-GENERAL R&R          | 0                   | 0                             | 815,569                      | 0                                    | 600,743                    |
| TOTAL ESTIMATED REVENUES                     |                                | 2,327,029           | 2,244,673                     | 3,060,242                    | 2,273,306                            | 3,050,034                  |
| APPROPRIATIONS                               |                                |                     |                               |                              |                                      |                            |
| 311                                          | MANAGEMENT FEES                | 167,032             | 63,603                        | 63,603                       | 47,703                               | 62,284                     |
| 312                                          | ENGINEERING SERVICES           | 4,874               | 0                             | 0                            | 0                                    | 0                          |
| 313                                          | LEGAL SERVICES                 | 5,724               | 2,000                         | 2,000                        | 486                                  | 2,000                      |
| 314                                          | TAX COLLECTOR FEES             | 40,439              | 44,871                        | 43,171                       | 43,126                               | 45,904                     |
| 319                                          | OTHER PROFESSIONAL SVCS        | 1,651               | 3,114                         | 3,114                        | 1,053                                | 2,788                      |
| 341                                          | JANITORIAL SVCS                | 89,103              | 93,806                        | 93,806                       | 66,604                               | 93,806                     |
| 343                                          | SYSTEMS MGMT SUPPORT           | 100,133             | 106,212                       | 96,212                       | 64,892                               | 126,499                    |
| 401                                          | TRAVEL & PER DIEM              | 179                 | 0                             | 0                            | 0                                    | 1,200                      |
| 431                                          | ELECTRICITY                    | 82,308              | 91,213                        | 71,213                       | 53,421                               | 82,113                     |
| 432                                          | NATURAL GAS                    | 331                 | 1,133                         | 633                          | 0                                    | 1,133                      |
| 433                                          | WATER & SEWER                  | 4,261               | 4,500                         | 4,500                        | 3,217                                | 4,263                      |
| 434                                          | IRRIGATION WATER               | 24,777              | 30,900                        | 28,900                       | 21,605                               | 25,965                     |
| 444                                          | STORAGE UNIT RENTAL            | 2,046               | 4,000                         | 2,200                        | 1,125                                | 4,000                      |
| 462                                          | BUILDING/STRUCTURE MAINT       | 254,283             | 317,171                       | 296,171                      | 195,299                              | 251,547                    |
| 463                                          | LANDSCAPE MAINT-RECURRING      | 332,933             | 177,682                       | 316,456                      | 208,811                              | 317,081                    |
| 464                                          | LANDSCAPE MAINT-NON RECURRING  | 73,584              | 73,700                        | 73,700                       | 45,707                               | 99,000                     |
| 468                                          | IRRIGATION REPAIR              | 5,569               | 14,280                        | 14,280                       | 2,197                                | 13,965                     |
| 469                                          | OTHER MAINTENANCE              | 341,536             | 409,629                       | 383,929                      | 131,872                              | 455,453                    |
| 497                                          | LEGAL ADVERTISING              | 1,277               | 0                             | 0                            | 0                                    | 0                          |
| 499                                          | MISC CURRENT CHARGES           | 58,947              | 65,825                        | 63,751                       | 57,975                               | 65,825                     |
| 522                                          | OPERATING SUPPLIES             | 1,412               | 5,000                         | 4,000                        | 1,694                                | 2,500                      |
| 524                                          | NON CAPITAL FF&E               | 108,750             | 145,092                       | 40,092                       | 16,179                               | 2,000                      |
| 633                                          | INFRASTRUCTURE                 | 534,825             | 0                             | 867,569                      | 856,578                              | 799,766                    |
| 911                                          | TRANS TO GENERAL R&R           | 550,000             | 550,000                       | 550,000                      | 412,501                              | 550,000                    |
| 916                                          | TRANS TO ROAD MAINT FUND       | 36,439              | 40,942                        | 40,942                       | 30,709                               | 40,942                     |
| TOTAL APPROPRIATIONS                         |                                | 2,822,413           | 2,244,673                     | 3,060,242                    | 2,262,754                            | 3,050,034                  |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.121 |                                | (495,384)           | 0                             | 0                            | 10,552                               | 0                          |

**VOSS**  
**Combined Assessment Allocation Worksheet**  
For Year Ending September 30, 2027

| Description                               | Ownership     | Bldg Sq Ft | % Sq FT | Common Area<br>Maintenance<br>Annual Assessment | Road<br>Maintenance<br>Assessment | FY 26-27 Total<br>Assessment |
|-------------------------------------------|---------------|------------|---------|-------------------------------------------------|-----------------------------------|------------------------------|
|                                           |               |            |         | \$6.340900                                      | \$0.100000                        | \$6.440900                   |
| 1) Citrus Exchange                        | VOC           | 43,013     | 12.40%  | \$ 272,741.13                                   | \$ 4,301.30                       | \$ 277,042.43                |
| 2) El Mercado                             | VOC           | 15,360     | 4.43%   | \$ 97,396.22                                    | \$ 1,536.00                       | \$ 98,932.22                 |
| 3) Shoppes of Spanish Springs             | VOC           | 13,806     | 3.98%   | \$ 87,542.47                                    | \$ 1,380.60                       | \$ 88,923.07                 |
| 4) Spanish Springs Station                | VOC           | 1,626      | 0.47%   | \$ 10,310.30                                    | \$ 162.60                         | \$ 10,472.90                 |
| 5) H G Seymour                            | VOC           | 18,035     | 5.20%   | \$ 114,358.13                                   | \$ 1,803.50                       | \$ 116,161.63                |
| 6) El Rialto                              | VOC - Theatre | 28,125     | 8.11%   | \$ 178,337.81                                   | \$ 2,812.50                       | \$ 181,150.31                |
| 7) La Salle - Seely Bldg                  | VOC           | 9,295      | 2.68%   | \$ 58,938.67                                    | \$ 929.50                         | \$ 59,868.17                 |
| 8) Van Patten Bldg                        | VOC           | 67,649     | 19.50%  | \$ 428,955.54                                   | \$ 6,764.90                       | \$ 435,720.44                |
| 9) Sharon L. Morse Performing Arts Center | VOC           | 12,240     | 3.53%   | \$ 77,612.62                                    | \$ 4,895.70                       | \$ 82,508.32                 |
|                                           |               | 48,957     |         |                                                 |                                   |                              |

**Subtotal - Villages Operating Co.** **209,149** **60.30%** **\$ 1,326,192.89** **\$ 24,586.60** **\$ 1,350,779.49**

|                           |     |        |        |               |             |               |
|---------------------------|-----|--------|--------|---------------|-------------|---------------|
| 10) La Reina Bldg         | VOC | 79,458 | 22.90% | \$ 503,835.23 | \$ 7,945.80 | \$ 511,781.03 |
| 11) La Reina Chiller Bldg | VOC | 1,275  | 0.37%  | \$ 8,084.65   | \$ 127.50   | \$ 8,212.15   |

**Total - Villages Family Co.** **80,733** **23.27%** **\$ 511,919.88** **\$ 8,073.30** **\$ 519,993.18**

|                                     |     |        |        |               |             |               |
|-------------------------------------|-----|--------|--------|---------------|-------------|---------------|
| 12) Towne Place Suites Marriott     | JHM | 17,296 | 4.99%  | \$ 109,672.21 | \$ 6,918.20 | \$ 116,590.41 |
|                                     |     | 69,182 |        |               |             |               |
| 13) PB Smythe Bldg                  | VOC | 40,621 | 11.71% | \$ 257,573.70 | \$ 4,062.10 | \$ 261,635.80 |
| 15) Citizen's First Bank Drive-Thru | CFB | 430    | 0.12%  | \$ 2,726.59   | \$ 43.00    | \$ 2,769.59   |

**TOTALS** **CAM** **346,954** **100%** **\$ 2,208,085.27** **\$ 43,683.20** **\$ 2,251,768.47**

**ROAD** **436,832**

**Budget Revenue (96%)** **2,161,698**  
**Tax Collector (2%)** **45,035**

## FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION                    | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>FINAL<br>BUDGET |
|----------------------------------------------|--------------------------------|---------------------|-------------------------------|------------------------------|--------------------------------------|----------------------------|
| Fund: 20.125 COMMUNITY STANDARDS FUND        |                                |                     |                               |                              |                                      |                            |
| ESTIMATED REVENUES                           |                                |                     |                               |                              |                                      |                            |
| 338.056                                      | CS FEES FROM RAD               | 13,153              | 8,666                         | 8,666                        | 4,306                                | 9,573                      |
| 338.058                                      | COMM STD FEE FR D1             | 5,107               | 4,455                         | 4,455                        | 2,988                                | 10,721                     |
| 338.059                                      | COMM STD FEE FR D2             | 3,307               | 2,971                         | 2,971                        | 1,660                                | 2,959                      |
| 338.060                                      | COMM STD FEE FR D3             | 1,899               | 2,745                         | 2,745                        | 1,455                                | 2,180                      |
| 338.061                                      | COMM STD FEE FR D4             | 11,673              | 5,408                         | 5,408                        | 5,218                                | 22,554                     |
| 338.062                                      | COMM STD FEE FR D5             | 4,182               | 2,802                         | 2,802                        | 3,009                                | 4,487                      |
| 338.063                                      | COMM STD FEE FR D6             | 6,850               | 14,124                        | 14,124                       | 3,915                                | 13,774                     |
| 338.064                                      | COMM STD FEE FR D7             | 586                 | 419                           | 419                          | 1,451                                | 671                        |
| 338.065                                      | COMM STD FEE FR D8             | 9,903               | 5,055                         | 5,055                        | 5,589                                | 9,986                      |
| 338.066                                      | COMM STD FEE FR D9             | 5,157               | 4,279                         | 4,279                        | 3,337                                | 4,578                      |
| 338.067                                      | COMM STD FEE FR D10            | 8,326               | 6,671                         | 6,671                        | 3,815                                | 6,017                      |
| 338.111                                      | COMM STD FEE FR D11            | 5,258               | 4,710                         | 4,710                        | 6,282                                | 6,723                      |
| 338.112                                      | COMM STD FEE FR D12            | 16,106              | 12,378                        | 12,378                       | 5,254                                | 13,143                     |
| 338.113                                      | COMM STD FEE FR D13            | 33,330              | 27,269                        | 27,269                       | 12,897                               | 25,666                     |
| 338.212                                      | COMM ST FEE FR M-A             | 15,851              | 0                             | 0                            | 9,760                                | 19,746                     |
| 338.214                                      | COMM STD FEE FR D14            | 15,914              | 0                             | 0                            | 10,285                               | 16,175                     |
| 338.215                                      | COMM STD FEE FR D15            | 19,200              | 0                             | 0                            | 20,712                               | 27,442                     |
| 341.303                                      | COMM STAND FEES FROM DEVELOPER | 0                   | 21,224                        | 21,224                       | 0                                    | 10,474                     |
| 341.999                                      | MISCELLANEOUS REVENUE          | 35                  | 0                             | 0                            | 25                                   | 0                          |
| 354.001                                      | DEED COMPLIANCE FINES          | 334,977             | 146,000                       | 146,000                      | 76,364                               | 160,000                    |
| 361.101                                      | INT INCOME - CFB               | 1,163               | 1,000                         | 1,000                        | 854                                  | 500                        |
| 361.102                                      | INT INCOME - CASH EQUIV        | 23,558              | 15,000                        | 15,000                       | 20,262                               | 17,200                     |
| 361.307                                      | LTP UNREALIZED GAIN/LOSS       | 10,900              | 0                             | 0                            | 7,851                                | 0                          |
| 361.407                                      | LTP REALIZED GAIN/LOSS         | 4,962               | 0                             | 0                            | 6,666                                | 3,500                      |
| TOTAL ESTIMATED REVENUES                     |                                | 551,397             | 285,176                       | 285,176                      | 213,955                              | 388,069                    |
| APPROPRIATIONS                               |                                |                     |                               |                              |                                      |                            |
| 313                                          | LEGAL SERVICES                 | 179,433             | 191,000                       | 141,000                      | 69,160                               | 220,550                    |
| 319                                          | OTHER PROFESSIONAL SVCS        | 248                 | 526                           | 526                          | 137                                  | 474                        |
| 349                                          | MISC CONTRACTUAL SVCS          | 46,375              | 50,000                        | 100,000                      | 63,990                               | 95,000                     |
| 412                                          | POSTAGE                        | 7,075               | 5,650                         | 5,650                        | 4,763                                | 10,045                     |
| 469                                          | OTHER MAINTENANCE              | 21,225              | 36,000                        | 36,000                       | 9,688                                | 60,000                     |
| 497                                          | LEGAL ADVERTISING              | 1,037               | 2,000                         | 2,000                        | 812                                  | 2,000                      |
| 992                                          | BAD DEBT EXPENSE - GOVT        | (99,556)            | 0                             | 0                            | 0                                    | 0                          |
| TOTAL APPROPRIATIONS                         |                                | 155,837             | 285,176                       | 285,176                      | 148,550                              | 388,069                    |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.125 |                                | 395,560             | 0                             | 0                            | 65,405                               | 0                          |

## FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION                     | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>FINAL<br>BUDGET |
|----------------------------------------------|---------------------------------|---------------------|-------------------------------|------------------------------|--------------------------------------|----------------------------|
| Fund: 20.425 THE ENRICHMENT ACADEMY          |                                 |                     |                               |                              |                                      |                            |
| ESTIMATED REVENUES                           |                                 |                     |                               |                              |                                      |                            |
| 341.999                                      | MISCELLANEOUS REVENUE           | 167                 | 100                           | 100                          | 194                                  | 100                        |
| 347.217                                      | MERCHANDISE/T-S                 | 20                  | 0                             | 0                            | 9                                    | 0                          |
| 347.246                                      | THE ENRICHMENT ACADEMY-S        | 1,193,498           | 980,000                       | 980,000                      | 1,293,768                            | 1,034,250                  |
| 347.247                                      | THE ENRICHMENT ACADEMY-M        | 12,328              | 15,000                        | 15,000                       | 13,436                               | 5,250                      |
| 347.248                                      | THE ENRICHMENT ACADEMY-L        | 7,922               | 5,000                         | 5,000                        | 5,445                                | 10,500                     |
| 361.101                                      | INT INCOME - CFB                | 5,453               | 2,000                         | 2,000                        | 3,763                                | 1,200                      |
| 361.102                                      | INT INCOME - CASH EQUIV         | 62,380              | 34,000                        | 34,000                       | 51,167                               | 46,500                     |
| 361.307                                      | LTP UNREALIZED GAIN/LOSS        | 1,296               | 0                             | 0                            | 933                                  | 0                          |
| 361.407                                      | LTP REALIZED GAIN/LOSS          | 590                 | 0                             | 0                            | 793                                  | 400                        |
| 669.901                                      | (ADD)/USE-WORKING CAPITAL       | 0                   | (92,574)                      | (92,574)                     | 0                                    | (3,974)                    |
| TOTAL ESTIMATED REVENUES                     |                                 | 1,283,654           | 943,526                       | 943,526                      | 1,369,508                            | 1,094,226                  |
| APPROPRIATIONS                               |                                 |                     |                               |                              |                                      |                            |
| 121                                          | REGULAR SALARY & WAGES          | 154,277             | 219,219                       | 219,219                      | 172,595                              | 249,165                    |
| 141                                          | OVERTIME                        | 1,257               | 1,000                         | 1,000                        | 68                                   | 1,000                      |
| 211                                          | SOCIAL SECURITY TAXES           | 8,013               | 12,402                        | 12,402                       | 8,085                                | 12,974                     |
| 212                                          | MEDICARE TAXES                  | 2,212               | 3,179                         | 3,179                        | 2,407                                | 3,613                      |
| 221                                          | RETIREMENT CONTR-EMPLOYER       | 9,257               | 12,491                        | 12,491                       | 9,576                                | 13,067                     |
| 222                                          | RETIREMENT CONTR-EMPLOYER MATCH | 3,829               | 5,353                         | 5,353                        | 3,188                                | 5,600                      |
| 231                                          | HEALTH & LIFE INSURANCE         | 21,890              | 54,423                        | 54,323                       | 41,303                               | 59,196                     |
| 241                                          | WORKER'S COMPENSATION           | 1,200               | 1,515                         | 1,515                        | 1,490                                | 1,565                      |
| 311                                          | MANAGEMENT FEES                 | 108,138             | 84,406                        | 84,406                       | 63,307                               | 91,356                     |
| 313                                          | LEGAL SERVICES                  | 0                   | 500                           | 500                          | 0                                    | 500                        |
| 319                                          | OTHER PROFESSIONAL SVCS         | 4,671               | 40,038                        | 40,138                       | 11,067                               | 40,115                     |
| 343                                          | SYSTEMS MGMT SUPPORT            | 0                   | 300                           | 300                          | 0                                    | 300                        |
| 349                                          | MISC CONTRACTUAL SVCS           | 478,334             | 400,000                       | 400,000                      | 439,923                              | 525,000                    |
| 401                                          | TRAVEL & PER DIEM               | 0                   | 500                           | 500                          | 54                                   | 1,000                      |
| 461                                          | EQUIPMENT MAINTENANCE           | 0                   | 500                           | 500                          | 0                                    | 500                        |
| 471                                          | PRINTING & BINDING              | 33,053              | 50,000                        | 50,000                       | 19,355                               | 50,000                     |
| 491                                          | BANK CHARGES                    | 41,402              | 29,000                        | 29,000                       | 48,257                               | 27,275                     |
| 511                                          | OFFICE SUPPLIES                 | 911                 | 2,000                         | 2,000                        | 1,066                                | 1,000                      |
| 522                                          | OPERATING SUPPLIES              | 5,037               | 6,700                         | 6,700                        | 4,547                                | 6,000                      |
| 524                                          | NON CAPITAL FF&E                | 6,720               | 20,000                        | 20,000                       | 5,066                                | 5,000                      |
| TOTAL APPROPRIATIONS                         |                                 | 880,201             | 943,526                       | 943,526                      | 831,354                              | 1,094,226                  |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.425 |                                 | 403,453             | 0                             | 0                            | 538,154                              | 0                          |

## FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION                | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>FINAL<br>BUDGET |
|----------------------------------------------|----------------------------|---------------------|-------------------------------|------------------------------|--------------------------------------|----------------------------|
| Fund: 20.501 HEALTH SELF INSURANCE FUND      |                            |                     |                               |                              |                                      |                            |
| ESTIMATED REVENUES                           |                            |                     |                               |                              |                                      |                            |
| 341.200                                      | SERVICE FEES               | 9,551,710           | 13,224,980                    | 13,224,980                   | 8,599,169                            | 12,119,764                 |
| 341.201                                      | REBATE - PHARMACY          | 621,931             | 0                             | 0                            | 519,682                              | 729,720                    |
| 341.999                                      | MISCELLANEOUS REVENUE      | 147,374             | 0                             | 0                            | 0                                    | 0                          |
| 361.101                                      | INT INCOME - CFB           | 114,096             | 65,000                        | 65,000                       | 141,280                              | 234,248                    |
| 361.102                                      | INT INCOME - CASH EQUIV    | 0                   | 0                             | 0                            | 11,003                               | 0                          |
| 389.901                                      | START UP FUNDS             | 550,000             | 0                             | 0                            | 0                                    | 0                          |
| 669.901                                      | (ADD)/USE-WORKING CAPITAL  | 0                   | (1,019,152)                   | (1,019,152)                  | 0                                    | (970,788)                  |
| TOTAL ESTIMATED REVENUES                     |                            | 10,985,111          | 12,270,828                    | 12,270,828                   | 9,271,134                            | 12,112,944                 |
| APPROPRIATIONS                               |                            |                     |                               |                              |                                      |                            |
| 311                                          | MANAGEMENT FEES            | 0                   | 0                             | 0                            | 0                                    | 103,000                    |
| 319                                          | OTHER PROFESSIONAL SVCS    | 0                   | 1,500                         | 1,500                        | 0                                    | 1,500                      |
| 451                                          | CASUALTY & LIABILITY INSUR | 618,761             | 777,220                       | 777,220                      | 517,049                              | 800,441                    |
| 452                                          | INSURANCE DEDUCTIBLE PYMTS | 801,007             | 1,727,108                     | 1,727,108                    | 680,067                              | 1,128,728                  |
| 453                                          | SELF INS - CLAIMS          | 6,172,383           | 9,765,000                     | 9,765,000                    | 5,634,630                            | 10,079,275                 |
| TOTAL APPROPRIATIONS                         |                            | 7,592,151           | 12,270,828                    | 12,270,828                   | 6,831,746                            | 12,112,944                 |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.501 |                            | 3,392,960           | 0                             | 0                            | 2,439,388                            | 0                          |

# FOR INFORMATION ONLY

Board Supervisors,

Attached are additional items for your information:

- 1) The **VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT** Budget with the Proposed and Final columns which reflects the changes made throughout the budget process. The changes since the Proposed Budget are highlighted in yellow.
- 2) List of adjustments made since Proposed Budget.
- 3) Working Capital and Reserve Spreadsheet
- 4) Capital Projects List

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

Brandy

| FISCAL YEAR 2026-27 BUDGET REPORT      |             |            |            |            |               |            |            |            |          |
|----------------------------------------|-------------|------------|------------|------------|---------------|------------|------------|------------|----------|
|                                        |             | 2024-25    | 2025-26    | 2025-26    | 2025-26       | 2026-27    | 2026-27    | 2026-27    | 2026-27  |
| GL NUMBER                              | DESCRIPTION | ACTIVITY   | ORIGINAL   | AMENDED    | ACTIVITY      | PROPOSED   | FINAL      | FINAL      | FINAL    |
|                                        |             |            | BUDGET     | BUDGET     | THRU 06/30/26 | BUDGET     | BUDGET     | AMT CHANGE | % CHANGE |
| Fund: 20.421 RAD                       |             |            |            |            |               |            |            |            |          |
| ESTIMATED REVENUES                     |             |            |            |            |               |            |            |            |          |
| 341.318 AMENITY FEES                   |             | 51,217,326 | 52,988,632 | 52,988,632 | 39,427,937    | 53,667,245 | 54,533,660 | 866,415    | 1.61     |
| 341.901 VETERANS BRICK SALE            |             | 2,896      | 2,000      | 2,000      | 0             | 2,000      | 2,000      | 0          | 0.00     |
| 341.905 PROPERTY DAMAGE REIMBURSEMENTS |             | 11,896     | 9,000      | 9,000      | 18,111        | 9,000      | 9,000      | 0          | 0.00     |
| 341.908 ELECTRIC REIMBURSEMENT         |             | 7,519      | 7,000      | 7,000      | 5,350         | 7,000      | 7,000      | 0          | 0.00     |
| 341.909 COPIES-PUBLIC/T-S              |             | 0          | 20         | 20         | 0             | 20         | 20         | 0          | 0.00     |
| 341.910 SALES TAX COLLECTION ALLOWANCE |             | 779        | 1,080      | 1,080      | 674           | 1,080      | 1,080      | 0          | 0.00     |
| 341.911 LIEN FEES                      |             | 8,680      | 5,000      | 5,000      | 5,460         | 5,000      | 5,000      | 0          | 0.00     |
| 341.915 RETURN CHECK FEES              |             | 0          | 0          | 0          | (12)          | 0          | 0          | 0          | 0.00     |
| 341.917 INSURANCE REIMBURSEMENT        |             | 146,526    | 0          | 0          | 9,273         | 0          | 0          | 0          | 0.00     |
| 341.918 ACCESS CD FEE/NT-S             |             | 226,508    | 225,000    | 225,000    | 184,296       | 537,000    | 537,000    | 0          | 0.00     |
| 341.919 GATE REPAIR FEES               |             | 41,500     | 27,000     | 27,000     | 28,750        | 30,000     | 30,000     | 0          | 0.00     |
| 341.921 AMENITY LATE PENALTY FEE       |             | 102,842    | 80,000     | 80,000     | 85,509        | 90,000     | 90,000     | 0          | 0.00     |
| 341.922 COPIES-PUBLIC/T-L              |             | 8          | 0          | 0          | 0             | 0          | 0          | 0          | 0.00     |
| 341.924 ACCESS CD FEE/T-S              |             | 1,200      | 4,500      | 4,500      | 1,000         | 2,500      | 2,500      | 0          | 0.00     |
| 341.999 MISCELLANEOUS REVENUE          |             | 41,973     | 20,000     | 20,000     | 2,871         | 20,000     | 20,000     | 0          | 0.00     |
| 342.901 HOME/BUS WATCH/T-S             |             | 18,900     | 20,000     | 20,000     | 11,824        | 15,000     | 15,000     | 0          | 0.00     |
| 342.903 FIRE SAFETY (FUTURES)          |             | 951        | 0          | 0          | 1,102         | 0          | 0          | 0          | 0.00     |
| 342.910 HOME BUS WATCH/T-L             |             | 1,623      | 1,500      | 1,500      | 1,332         | 1,500      | 1,500      | 0          | 0.00     |
| 342.911 HOME BUS WATCH/T-M             |             | 517        | 500        | 500        | 387           | 500        | 500        | 0          | 0.00     |
| 347.203 DAILY TRAIL/T-S                |             | 81,534     | 100,000    | 100,000    | 78,021        | 100,000    | 100,000    | 0          | 0.00     |
| 347.204 DAILY CART RNT/T-S             |             | 1,583      | 2,800      | 2,800      | 1,128         | 1,500      | 1,500      | 0          | 0.00     |
| 347.205 DAILY GRN FEE/T-S              |             | 67,635     | 80,000     | 80,000     | 61,719        | 80,000     | 80,000     | 0          | 0.00     |
| 347.208 ANNUAL TRAIL/T-S               |             | 1,421,186  | 1,050,000  | 1,050,000  | 1,811,175     | 1,300,000  | 1,300,000  | 0          | 0.00     |
| 347.215 LIFESTYLE-GEN/NT-S             |             | 27,779     | 30,000     | 30,000     | 9,052         | 30,000     | 30,000     | 0          | 0.00     |
| 347.216 LIFESTYLE-GLB/NT-S             |             | 78,222     | 60,000     | 60,000     | 47,341        | 60,000     | 60,000     | 0          | 0.00     |
| 347.220 LIFESTYLE-GEN/NT-L             |             | 1,405      | 2,500      | 2,500      | 3,860         | 3,500      | 3,500      | 0          | 0.00     |
| 347.221 LIFESTYLE-GEN/NT-M             |             | 1,716      | 1,500      | 1,500      | 1,076         | 1,500      | 1,500      | 0          | 0.00     |
| 347.229 LIFESTYLE-GLB/NT-L             |             | 22,709     | 23,000     | 23,000     | 30,805        | 23,000     | 23,000     | 0          | 0.00     |
| 347.230 LIFESTYLE-GLB/NT-M             |             | 507        | 500        | 500        | 725           | 500        | 500        | 0          | 0.00     |
| 347.231 LF MERCH-GLB/T-S               |             | 1,200      | 500        | 500        | 1,314         | 500        | 500        | 0          | 0.00     |
| 347.232 LF MERCH-GLB/T-L               |             | 90         | 0          | 0          | 342           | 0          | 0          | 0          | 0.00     |
| 347.236 ANNUAL TRAIL/T-L               |             | 8,755      | 15,000     | 15,000     | 4,072         | 10,000     | 10,000     | 0          | 0.00     |
| 347.237 ANNUAL TRAIL/T-M               |             | 7,119      | 15,000     | 15,000     | 4,742         | 10,000     | 10,000     | 0          | 0.00     |
| 347.240 DAILY TRAIL/T-L                |             | 68,128     | 60,000     | 60,000     | 81,741        | 90,000     | 90,000     | 0          | 0.00     |
| 347.241 DAILY TRAIL/T-M                |             | 56,594     | 60,000     | 60,000     | 50,819        | 60,000     | 60,000     | 0          | 0.00     |
| 347.242 DAILY CART RNT/T-L             |             | 2,265      | 2,900      | 2,900      | 2,628         | 3,000      | 3,000      | 0          | 0.00     |
| 347.243 DAILY CART RNT/T-M             |             | 1,510      | 2,500      | 2,500      | 1,305         | 2,500      | 2,500      | 0          | 0.00     |
| 347.244 DAILY GRN FEE/T-L              |             | 57,752     | 60,000     | 60,000     | 71,257        | 85,000     | 85,000     | 0          | 0.00     |
| 347.245 DAILY GRN FEE/T-M              |             | 48,358     | 60,000     | 60,000     | 45,418        | 60,000     | 60,000     | 0          | 0.00     |
| 347.298 MISC REC REV/T-L               |             | 250        | 500        | 500        | 130           | 500        | 500        | 0          | 0.00     |
| 347.299 MISC REC REV/T-S               |             | 0          | 1,000      | 1,000      | 1,040         | 1,000      | 1,000      | 0          | 0.00     |
| 361.101 INT INCOME - CFB               |             | 20,750     | 10,000     | 10,000     | 17,714        | 4,800      | 4,800      | 0          | 0.00     |
| 361.102 INT INCOME - CASH EQUIV        |             | 1,712,000  | 958,000    | 958,000    | 915,441       | 1,061,800  | 1,061,800  | 0          | 0.00     |
| 361.103 INT INCOME - USB               |             | 325,905    | 184,000    | 184,000    | 145,105       | 185,000    | 185,000    | 0          | 0.00     |
| 361.306 FLGIT-UNREALIZED GAIN/LOSS     |             | 751,526    | 0          | 0          | 391,889       | 0          | 0          | 0          | 0.00     |
| 361.307 LTP UNREALIZED GAIN/LOSS       |             | 1,013,945  | 0          | 0          | 727,052       | 0          | 0          | 0          | 0.00     |
| 361.309 FLFIT-UNREALIZED GAIN/LOSS     |             | 14,626     | 0          | 0          | (118,292)     | 0          | 0          | 0          | 0.00     |
| 361.407 LTP REALIZED GAIN/LOSS         |             | 442,373    | 500,000    | 500,000    | 617,324       | 342,500    | 342,500    | 0          | 0.00     |
| 361.409 FLFIT-REALIZED GAIN/LOSS       |             | 679,297    | 550,000    | 550,000    | 546,940       | 582,400    | 582,400    | 0          | 0.00     |
| 362.002 ATM LEASE/T-S                  |             | 8,474      | 9,000      | 9,000      | 9,673         | 15,000     | 15,000     | 0          | 0.00     |
| 362.006 VENDING MACHINES               |             | 1,847      | 2,000      | 2,000      | 156           | 2,000      | 2,000      | 0          | 0.00     |

| FISCAL YEAR 2026-27 BUDGET REPORT |                                |            |            |            |               |            |            |            |          |
|-----------------------------------|--------------------------------|------------|------------|------------|---------------|------------|------------|------------|----------|
|                                   |                                | 2024-25    | 2025-26    | 2025-26    | 2025-26       | 2026-27    | 2026-27    | 2026-27    | 2026-27  |
| GL NUMBER                         | DESCRIPTION                    | ACTIVITY   | ORIGINAL   | AMENDED    | ACTIVITY      | PROPOSED   | FINAL      | FINAL      | FINAL    |
|                                   |                                |            | BUDGET     | BUDGET     | THRU 06/30/26 | BUDGET     | BUDGET     | AMT CHANGE | % CHANGE |
| Fund: 20.421 RAD                  |                                |            |            |            |               |            |            |            |          |
| ESTIMATED REVENUES                |                                |            |            |            |               |            |            |            |          |
| 362.008                           | RV FEES                        | 220,363    | 240,000    | 240,000    | 163,625       | 240,000    | 240,000    | 0          | 0.00     |
| 362.009                           | RM RENTALS/T-L                 | 21,156     | 32,500     | 32,500     | (1,638)       | 0          | 0          | 0          | 0.00     |
| 362.010                           | RM RENTALS/T-S                 | 231,270    | 250,000    | 250,000    | (2,413)       | 0          | 0          | 0          | 0.00     |
| 362.011                           | RM RENTALS/T-M                 | 16,233     | 17,500     | 17,500     | 0             | 0          | 0          | 0          | 0.00     |
| 362.012                           | RENTS & LEASES/T-S             | 8,832      | 1,600      | 1,600      | 0             | 0          | 0          | 0          | 0.00     |
| 362.015                           | RM RENTALS/NT-L                | 9,862      | 15,000     | 15,000     | 23,112        | 30,000     | 30,000     | 0          | 0.00     |
| 362.016                           | RM RENTALS/NT-S                | 8,676      | 12,500     | 12,500     | 226,997       | 250,000    | 250,000    | 0          | 0.00     |
| 362.017                           | RM RENTALS/NT-M                | 3,581      | 1,500      | 1,500      | 14,813        | 17,500     | 17,500     | 0          | 0.00     |
| 362.018                           | RV LATE PENALTY FEE            | 185        | 150        | 150        | 185           | 150        | 150        | 0          | 0.00     |
| 362.020                           | ATM LEASE/T-L                  | 4,708      | 5,000      | 5,000      | 4,837         | 5,000      | 5,000      | 0          | 0.00     |
| 362.021                           | ATM LEASE/T-M                  | 5,650      | 6,000      | 6,000      | 5,804         | 6,000      | 6,000      | 0          | 0.00     |
| 362.023                           | RENTS & LEASES/NT-S            | 0          | 0          | 0          | 1,352         | 1,500      | 1,500      | 0          | 0.00     |
| 365.001                           | SALES OF SURPLUS MATERIAL & SC | 7,266      | 0          | 0          | 13,415        | 0          | 0          | 0          | 0.00     |
| 669.901                           | (ADD)/USE-WORKING CAPITAL      | 0          | 19,342,470 | 19,354,470 | 0             | 5,800,051  | 5,518,637  | (281,414)  | (4.85)   |
| 669.903                           | (ADD)/USE-GENERAL R&R          | 0          | 10,294,281 | 11,865,431 | 0             | 14,283,348 | 15,420,991 | 1,137,643  | 7.96     |
| TOTAL ESTIMATED REVENUES          |                                | 59,296,466 | 87,450,433 | 89,033,583 | 45,796,665    | 79,137,394 | 80,860,038 | 1,722,644  | 2.18     |
| APPROPRIATIONS                    |                                |            |            |            |               |            |            |            |          |
| 311                               | ADMINISTRATIVE SVCS            | 1,364,286  | 1,160,468  | 1,160,468  | 870,353       | 1,104,662  | 1,104,662  | 0          | 0.00     |
| 311                               | COMMUNITY WATCH SVCS           | 3,391,682  | 3,420,960  | 3,420,960  | 2,565,720     | 3,536,226  | 3,536,226  | 0          | 0.00     |
| 311                               | CUSTOMER SERVICE               | 772,569    | 458,498    | 458,498    | 349,813       | 501,090    | 501,090    | 0          | 0.00     |
| 311                               | GOLF MAINT                     | 358,873    | 356,780    | 356,780    | 267,587       | 434,806    | 434,806    | 0          | 0.00     |
| 311                               | GOLF OPERATIONS                | 1,386,150  | 1,356,928  | 1,356,928  | 1,017,697     | 1,493,804  | 1,493,804  | 0          | 0.00     |
| 311                               | PROPERTY MGMT SVCS             | 1,230,186  | 1,450,585  | 1,450,585  | 1,087,939     | 1,380,828  | 1,380,828  | 0          | 0.00     |
| 311                               | RECREATION SERVICES            | 4,903,198  | 4,478,688  | 4,478,688  | 3,359,016     | 4,656,441  | 4,656,441  | 0          | 0.00     |
| 312                               | ENGINEERING SERVICES           | 138,758    | 277,954    | 280,204    | 61,980        | 189,039    | 202,299    | 13,260     | 7.01     |
| 313                               | LEGAL SERVICES                 | 149,353    | 100,000    | 100,000    | 113,868       | 100,000    | 100,000    | 0          | 0.00     |
| 316                               | DEED COMPLIANCE SVCS           | 13,153     | 8,666      | 8,666      | 4,306         | 9,574      | 9,573      | (1)        | (0.01)   |
| 319                               | OTHER PROFESSIONAL SVCS        | 116,296    | 87,222     | 87,222     | 40,261        | 75,710     | 75,710     | 0          | 0.00     |
| 321                               | ACCOUNTING SERVICES            | 1,000      | 1,000      | 1,000      | 1,000         | 1,000      | 1,000      | 0          | 0.00     |
| 322                               | AUDITING SERVICES              | 22,439     | 25,473     | 28,318     | 16,000        | 25,473     | 25,473     | 0          | 0.00     |
| 323                               | TRUSTEE SERVICES               | 8,620      | 8,620      | 8,620      | 8,620         | 8,620      | 8,620      | 0          | 0.00     |
| 341                               | JANITORIAL SVCS                | 1,148,310  | 1,360,067  | 1,360,427  | 905,357       | 1,379,524  | 1,379,524  | 0          | 0.00     |
| 343                               | SYSTEMS MGMT SUPPORT           | 141,220    | 149,027    | 142,962    | 108,159       | 191,741    | 203,131    | 11,390     | 5.94     |
| 345                               | DEPT OF SAFETY                 | 1,091,763  | 1,093,816  | 1,093,816  | 819,260       | 1,092,347  | 1,092,347  | 0          | 0.00     |
| 401                               | TRAVEL & PER DIEM              | 264        | 1,100      | 1,100      | 254           | 600        | 600        | 0          | 0.00     |
| 411                               | TELEPHONE                      | 21,790     | 25,750     | 25,750     | 16,420        | 16,000     | 16,000     | 0          | 0.00     |
| 412                               | POSTAGE                        | 0          | 100        | 100        | 0             | 0          | 0          | 0          | 0.00     |
| 413                               | CABLE                          | 65,893     | 68,658     | 68,658     | 40,833        | 62,888     | 62,888     | 0          | 0.00     |
| 431                               | ELECTRICITY                    | 1,063,125  | 1,266,353  | 1,269,555  | 643,940       | 1,082,023  | 1,082,023  | 0          | 0.00     |
| 432                               | NATURAL GAS                    | 204,865    | 203,994    | 217,244    | 212,278       | 292,100    | 292,100    | 0          | 0.00     |
| 433                               | WATER & SEWER                  | 137,771    | 151,739    | 152,739    | 111,978       | 170,682    | 170,682    | 0          | 0.00     |
| 434                               | IRRIGATION WATER               | 283,805    | 333,868    | 354,533    | 175,183       | 296,882    | 296,882    | 0          | 0.00     |
| 436                               | SOLID WASTE                    | 156,933    | 147,364    | 149,864    | 109,269       | 153,013    | 153,013    | 0          | 0.00     |
| 442                               | EQUIPMENT RENTAL               | 2,147      | 2,500      | 2,800      | 1,291         | 3,100      | 3,100      | 0          | 0.00     |
| 444                               | STORAGE UNIT RENTAL            | 16,034     | 25,956     | 25,956     | 6,380         | 25,956     | 25,956     | 0          | 0.00     |
| 451                               | CASUALTY & LIABILITY INSUR     | 1,412,375  | 1,591,374  | 1,526,195  | 1,137,893     | 1,631,568  | 1,631,568  | 0          | 0.00     |
| 452                               | INSURANCE DEDUCTIBLE PYMTS     | 14,505     | 0          | 11,000     | 15,824        | 0          | 0          | 0          | 0.00     |
| 461                               | EQUIPMENT MAINTENANCE          | 15,914     | 26,840     | 26,840     | 11,219        | 28,840     | 28,840     | 0          | 0.00     |
| 462                               | BUILDING/STRUCTURE MAINT       | 4,034,779  | 4,602,778  | 5,050,812  | 1,878,210     | 4,806,334  | 4,722,909  | (83,425)   | (1.74)   |
| 463                               | LANDSCAPE MAINT-RECURRING      | 2,064,278  | 8,662,329  | 8,763,546  | 6,301,518     | 8,639,087  | 8,639,087  | 0          | 0.00     |

| FISCAL YEAR 2026-27 BUDGET REPORT            |             |                     |                               |                              |                                      |                               |                            |                                |                              |
|----------------------------------------------|-------------|---------------------|-------------------------------|------------------------------|--------------------------------------|-------------------------------|----------------------------|--------------------------------|------------------------------|
| GL NUMBER                                    | DESCRIPTION | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>PROPOSED<br>BUDGET | 2026-27<br>FINAL<br>BUDGET | 2026-27<br>FINAL<br>AMT CHANGE | 2026-27<br>FINAL<br>% CHANGE |
| Fund: 20.421 RAD                             |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| APPROPRIATIONS                               |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| 464 LANDSCAPE MAINT-NON RECURRING            |             | 532,079             | 755,200                       | 1,092,312                    | 366,420                              | 910,500                       | 1,060,500                  | 150,000                        | 16.47                        |
| 466 POOL MAINTENANCE                         |             | 720,936             | 756,991                       | 725,904                      | 474,032                              | 711,053                       | 711,053                    | 0                              | 0.00                         |
| 467 GATE MAINTENANCE                         |             | 156,712             | 300,000                       | 290,000                      | 63,265                               | 315,527                       | 315,527                    | 0                              | 0.00                         |
| 468 IRRIGATION REPAIR                        |             | 217,527             | 376,541                       | 393,641                      | 210,536                              | 389,153                       | 389,153                    | 0                              | 0.00                         |
| 469 OTHER MAINTENANCE                        |             | 5,295,272           | 2,043,137                     | 1,717,328                    | 688,370                              | 1,040,849                     | 1,040,849                  | 0                              | 0.00                         |
| 471 PRINTING & BINDING                       |             | 62                  | 500                           | 679                          | 89                                   | 0                             | 0                          | 0                              | 0.00                         |
| 484 LIFESTYLE EVENTS-GENERAL                 |             | 19,800              | 36,000                        | 38,800                       | 14,092                               | 44,000                        | 44,000                     | 0                              | 0.00                         |
| 486 LIFESTYLE EVENTS-GLOBAL                  |             | (24)                | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 491 BANK CHARGES                             |             | 33,923              | 85,000                        | 85,000                       | 25,172                               | 45,000                        | 45,000                     | 0                              | 0.00                         |
| 492 MAINT & BOND ASSESSMENTS                 |             | 85,363              | 0                             | 76,000                       | 55,960                               | 0                             | 0                          | 0                              | 0.00                         |
| 493 PERMITS & LICENSES                       |             | 5,592               | 7,350                         | 7,350                        | 0                                    | 9,892                         | 9,892                      | 0                              | 0.00                         |
| 494 OVERAGE & SHORTAGE                       |             | 275                 | 0                             | 0                            | 262                                  | 0                             | 0                          | 0                              | 0.00                         |
| 497 LEGAL ADVERTISING                        |             | 7,476               | 9,000                         | 9,000                        | 3,070                                | 9,000                         | 9,000                      | 0                              | 0.00                         |
| 499 MISC CURRENT CHARGES                     |             | 2,260               | 2,500                         | 2,500                        | 1,130                                | 12,500                        | 12,500                     | 0                              | 0.00                         |
| 511 OFFICE SUPPLIES                          |             | 9,195               | 17,250                        | 18,050                       | 8,383                                | 17,384                        | 17,384                     | 0                              | 0.00                         |
| 521 GASOLINE/DIESEL                          |             | 5,346               | 6,765                         | 8,265                        | 3,692                                | 11,300                        | 11,300                     | 0                              | 0.00                         |
| 522 OPERATING SUPPLIES                       |             | 100,550             | 140,030                       | 139,330                      | 68,640                               | 140,733                       | 140,733                    | 0                              | 0.00                         |
| 523 RECREATION SUPPLIES                      |             | 63,556              | 114,120                       | 112,020                      | 57,550                               | 80,977                        | 80,977                     | 0                              | 0.00                         |
| 524 NON CAPITAL FF&E                         |             | 360,649             | 2,494,224                     | 2,567,295                    | 173,421                              | 917,072                       | 1,410,849                  | 493,777                        | 53.84                        |
| 525 NON CAPITAL HARDWARE/SOFTWARE            |             | 0                   | 0                             | 0                            | 1,004                                | 0                             | 0                          | 0                              | 0.00                         |
| 529 OPERATING SUPPLIES OTHER                 |             | 1,193               | 1,742,950                     | 1,742,950                    | 1,587,170                            | 1,620,000                     | 1,620,000                  | 0                              | 0.00                         |
| 546 SUBSCRIPTIONS - MEMBERSHIP FEES          |             | 0                   | 3,960                         | 3,960                        | 3,960                                | 3,960                         | 3,960                      | 0                              | 0.00                         |
| 591 DEPRECIATION EXPENSE                     |             | 4,125,126           | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 622 BUILDINGS                                |             | 4,485,563           | 25,672,670                    | 24,793,121                   | 9,077,973                            | 12,013,347                    | 12,627,122                 | 613,775                        | 5.11                         |
| 633 INFRASTRUCTURE                           |             | 3,603,460           | 4,099,002                     | 5,882,456                    | 1,892,998                            | 6,506,464                     | 7,030,332                  | 523,868                        | 8.05                         |
| 642 CAPITAL FF&E                             |             | 1,120,933           | 361,750                       | 366,750                      | 119,478                              | 622,637                       | 622,637                    | 0                              | 0.00                         |
| 710 PRINCIPAL                                |             | 6,840,000           | 7,135,000                     | 7,135,000                    | 7,135,000                            | 3,320,000                     | 3,320,000                  | 0                              | 0.00                         |
| 721 INTEREST EXP - SR DEBT                   |             | 4,924,378           | 4,585,038                     | 4,585,038                    | 3,438,780                            | 4,506,088                     | 4,506,088                  | 0                              | 0.00                         |
| 911 TRANS TO GENERAL R&R                     |             | 11,000,000          | 3,800,000                     | 3,800,000                    | 2,850,002                            | 12,500,000                    | 12,500,000                 | 0                              | 0.00                         |
| TOTAL APPROPRIATIONS                         |             | 69,449,536          | 87,450,433                    | 89,033,583                   | 50,579,875                           | 79,137,394                    | 80,860,038                 | 1,722,644                      | 2.18                         |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.421 |             | (10,153,070)        | 0                             | 0                            | (4,783,210)                          | 0                             | 0                          | 0                              | 0.00                         |

**Recreation Amenity Division (RAD) Fund**  
**Changes made since Approved Proposed Budget**  
**FY 2026-27**

**REVENUES**

- **341.318 Amenity Fees** – Increased \$866,415 due to updated projections through June and updated CPI projections based on recent CPI activity.

**EXPENDITURES**

**VC Recreation**

- **524 Non-Capital FF&E** – Increased \$493,777 due to the following re-budgeted projects: Mulberry Grove RRC Chair replacement and Saddlebrook VRC Billiards Furniture Replacement.

**VC Golf**

- **312 Engineering Services** - Increased \$13,260 due to a portion of the Hawke's Bay geological anomaly monitoring being re-budgeted.
- **464 Non-Recurring Landscape Maintenance** – Increased \$150,000 due to turf nursery projects at Amberwood and Chula Vista.
- **622 Buildings** – Decreased \$150,000 due to the Saddlebrook golf course renovation project being postponed to FY2027-28.
- **633 Infrastructure** – Increased \$317,618 due to the addition of additional course enhancements at areas with course renovations and re-budgeted El Santiago and El Diablo golf course renovation projects. This increase was partially offset by the Saddlebrook golf course renovation project, which was postponed to FY2027-28.

**VC Property Management**

- **462 Building/Structure Maintenance** – Decreased by (\$83,425) due to a decrease in contract pricing for the wall painting services.
- **622 Buildings** – Increased \$763,775 due to re-budgeting the following projects: Savannah RRC restroom renovations, Silver Lake VRC sound system replacement, and roof replacement projects at La Hacienda RRC, Saddlebrook Softball Field, Paradise Postal, Valle Verde Postal, Briar Meadow Postal, and Chatham Postal.

- **633 Infrastructure** – Increased \$206,250 due to an increase in contract pricing for mill and overlay services, as well as re-budgeting the Lake Laguna water transfer line project.

#### **Non-Departmental**

- **316 Deed Compliance Services** – Decreased by (\$1) due to final cost allocation adjustments.
- **343 Systems Management Support** – Increased by \$11,390 due to increased costs for Asset Management / GIS software systems.

|                                     |                     |
|-------------------------------------|---------------------|
| <b>Proposed Budget</b>              | <b>\$79,137,394</b> |
| Building/Structure Maintenance      | (83,425)            |
| Buildings                           | 613,775             |
| Deed Compliance Services            | (1)                 |
| Engineering Services                | 13,260              |
| Infrastructure                      | 523,868             |
| Non-Capital FF&E                    | 493,777             |
| Non-Recurring Landscape Maintenance | 150,000             |
| Systems Management Support          | 11,390              |
| <b>Final Budget</b>                 | <b>\$80,860,038</b> |

## RAD - WORKING CAPITAL AND RESERVE BALANCES

| <b>WORKING CAPITAL</b>           | <b>2025-26<br/>Amended</b> | <b>2025-26<br/>Projected</b> | <b>2026-27</b> | <b>2027-28</b> | <b>2028-29</b> | <b>2029-30</b> | <b>2030-31</b> |
|----------------------------------|----------------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|
| Beginning Balance                | 53,204,557                 | 53,204,557                   | 39,389,435     | 33,870,798     | 31,301,895     | 35,527,038     | 40,102,299     |
| Deposits                         | 46,093,644                 | 46,093,644                   | 52,094,322     | 48,724,250     | 49,563,554     | 50,411,083     | 51,298,582     |
| Expenditures                     | 41,378,906                 | 40,904,739                   | 39,193,359     | 38,322,503     | 38,812,761     | 39,249,672     | 41,851,841     |
| Plant Replacements Non-Recurring | 1,092,312                  | 1,049,942                    | 1,060,500      | 970,650        | 1,025,650      | 1,086,150      | 1,105,100      |
| Transfer to General R & R        | 3,800,000                  | 3,800,000                    | 12,500,000     | 12,000,000     | 5,500,000      | 5,500,000      | 7,500,000      |
| Paradise Rec Center              | 19,013,185                 | 14,154,085                   | 4,859,100      | -              | -              | -              | -              |
| Ending Balance                   | 34,013,798                 | 39,389,435                   | 33,870,798     | 31,301,895     | 35,527,038     | 40,102,299     | 40,943,940     |

| <b>Debt Service</b> | <b>2025-26<br/>Amended</b> | <b>2025-26<br/>Projected</b> | <b>2026-27</b> | <b>2027-28</b> | <b>2028-29</b> | <b>2029-30</b> | <b>2030-31</b> |
|---------------------|----------------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|
| Beginning Balance   | 920,391                    | 920,391                      | 920,391        | 920,391        | 920,391        | 920,391        | 920,391        |
| Deposits            | 11,720,038                 | 11,720,038                   | 7,826,088      | 11,699,018     | 11,693,064     | 11,688,322     | 11,656,250     |
| Expenditures        | 11,720,038                 | 11,720,038                   | 7,826,088      | 11,699,018     | 11,693,064     | 11,688,322     | 11,656,250     |
| Ending Balance      | 920,391                    | 920,391                      | 920,391        | 920,391        | 920,391        | 920,391        | 920,391        |

## RESERVES

| <b>General R&amp;R</b>    | <b>2025-26<br/>Amended</b> | <b>2025-26<br/>Projected</b> | <b>2026-27</b> | <b>2027-28</b> | <b>2028-29</b> | <b>2029-30</b> | <b>2030-31</b> |
|---------------------------|----------------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|
| Beginning Balance         | 25,054,653                 | 25,054,653                   | 21,588,801     | 18,667,810     | 15,416,458     | 18,075,244     | 20,840,484     |
| Deposits                  | 3,800,000                  | 3,800,000                    | 12,500,000     | 12,000,000     | 5,500,000      | 5,500,000      | 7,500,000      |
| Fire Alarm Panels         | 241,750                    | 241,750                      | -              | -              | -              | -              | -              |
| Executive Golf Fuel Tanks | 125,000                    | 123,113                      | -              | -              | -              | -              | -              |
| Capital Expenditures      | 11,662,392                 | 6,900,989                    | 15,420,991     | 15,251,352     | 2,841,214      | 2,734,760      | 12,776,100     |
| Ending Balance            | 16,825,511                 | 21,588,801                   | 18,667,810     | 15,416,458     | 18,075,244     | 20,840,484     | 15,564,384     |

| <b>Settlement Proceeds</b> | <b>2025-26<br/>Amended</b> | <b>2025-26<br/>Projected</b> | <b>2026-27</b> | <b>2027-28</b> | <b>2028-29</b> | <b>2029-30</b> | <b>2030-31</b> |
|----------------------------|----------------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|
| September 2024 Balance     | 6,957,822                  | 6,957,822                    | 7,082,822      | 7,082,822      | 7,082,822      | 7,082,822      | 7,082,822      |
| Est. Interest              | 60,000                     | 125,000                      | -              | -              | -              | -              | -              |
| Ending Balance             | 7,017,822                  | 7,082,822                    | 7,082,822      | 7,082,822      | 7,082,822      | 7,082,822      | 7,082,822      |

|                           |            |
|---------------------------|------------|
| FY 25-26 Operating Budget | 42,471,218 |
| 3 Months                  | 10,617,805 |
| 4 Months                  | 14,157,073 |

**FY 2026-27  
RECREATION AMENITY DIVISION FUND  
CAPITAL PROJECTS**

| Account     | Location                                     | Description                                                            | Final                | Funding Source  |
|-------------|----------------------------------------------|------------------------------------------------------------------------|----------------------|-----------------|
|             | <b>Golf Maintenance 30-32</b>                |                                                                        |                      |                 |
| 166-572.622 | El Santiago & El Diablo                      | Satellite Shop Roof Repair                                             | \$ 30,000            | General R&R     |
| 166-572.622 | El Santiago & El Diablo                      | Starter Shack Renovation                                               | 130,000              | General R&R     |
| 166-572.633 | El Santiago                                  | Cart Path Renovation                                                   | 95,000               | General R&R     |
| 166-572.633 | El Santiago                                  | Golf Course Renovation <b>(Re-budgeted)</b>                            | 421,085              | General R&R     |
| 167-572.622 | Walnut Grove                                 | Add Lean-To Structure - West side of GMF                               | 30,000               | General R&R     |
| 170-572.633 | Silver Lake                                  | Repair and Replenish Coquina Areas                                     | 80,000               | General R&R     |
| 170-572.633 | Silver Lake                                  | Redo Bulkhead at Hole #5                                               | 80,000               | General R&R     |
| 171-572.633 | Hill Top                                     | Add Drainage                                                           | 80,000               | General R&R     |
| 173-572.633 | Mira Mesa                                    | Bunker Sand Replenishment                                              | 124,000              | General R&R     |
| 175-572.633 | El Diablo                                    | Course Enhancements - Sod & Riprap                                     | 110,000              | General R&R     |
| 175-572.633 | El Diablo                                    | Golf Course Renovation <b>(Re-budgeted)</b>                            | 1,166,533            | General R&R     |
| 176-572.622 | Hawkes Bay                                   | Roof Replacement                                                       | 100,000              | General R&R     |
| 176-572.633 | Hawkes Bay                                   | Golf Course Renovation                                                 | 1,995,000            | General R&R     |
| 177-572.633 | Saddlebrook                                  | Golf Course Renovation <i>(Postponed to FY2027-28)</i>                 | -                    | General R&R     |
| 179-572.633 | Oakleigh & Amberwood                         | Parking Lot Mill & Overlay                                             | 310,000              | General R&R     |
| 179-572.633 | Oakleigh                                     | Golf Course Renovation                                                 | 1,770,000            | General R&R     |
|             |                                              | <b>Total Golf Maintenance</b>                                          | <b>\$ 6,521,618</b>  |                 |
|             | <b>Pump Stations 50-52</b>                   |                                                                        |                      |                 |
| 000-539.633 | Lake Laguna                                  | Install Water Transfer Line to Lake Cortez System <b>(Re-Budgeted)</b> | \$ 162,150           | General R&R     |
| 179-539.642 | Oakleigh                                     | MC-28 Skid Replacement                                                 | 334,037              | General R&R     |
|             |                                              | <b>Total Pump Stations</b>                                             | <b>\$ 496,187</b>    |                 |
|             | <b>Regional Recreation Centers 50-53</b>     |                                                                        |                      |                 |
| 001-539.622 | Paradise                                     | Recreation Center Rebuild <b>(Re-budgeted)</b>                         | \$ 4,859,100         | Working Capital |
| 002-539.622 | La Hacienda                                  | Recreation Center Renovation - Professional Services                   | 650,000              | General R&R     |
| 002-539.622 | La Hacienda                                  | Roof Replacement <b>(Re-budgeted)</b>                                  | 116,000              | General R&R     |
| 002-539.633 | La Hacienda                                  | Pool Renovation                                                        | 138,000              | General R&R     |
| 003-539.622 | Savannah                                     | Chiller Replacement                                                    | 3,200,000            | General R&R     |
| 003-539.622 | Savannah                                     | Restroom Remodel <b>(Re-budgeted)</b>                                  | 322,775              | General R&R     |
| 004-539.622 | Mulberry Grove                               | HVAC Replacement <b>(Re-budgeted)</b>                                  | 745,968              | General R&R     |
|             |                                              | <b>Total Regional Recreation Centers</b>                               | <b>\$ 10,031,843</b> |                 |
|             | <b>Village Recreation Centers 50-54</b>      |                                                                        |                      |                 |
| 011-539.622 | Silver Lake                                  | Sound System Repalcement <b>(Re-budgeted)</b>                          | \$ 75,000            | General R&R     |
| 011-539.622 | Silver Lake                                  | HVAC Replacement <b>(Re-budgeted)</b>                                  | 381,500              | General R&R     |
| 012-539.622 | Southside                                    | Roof Replacement (Main Building & Pool Pavilion)                       | 71,000               | General R&R     |
| 012-539.633 | Southside                                    | Parking Lot Mill & Overlay                                             | 65,040               | General R&R     |
| 013-539.622 | Chula Vista                                  | HVAC Replacement <b>(Re-budgeted)</b>                                  | 542,622              | General R&R     |
| 015-539.633 | El Santiago                                  | Sport Court Fence Replacement                                          | 70,000               | General R&R     |
| 016-539.622 | Saddlebrook                                  | Roof Replacement                                                       | 276,000              | General R&R     |
| 017-539.622 | Chatham                                      | HVAC Replacement <b>(Re-budgeted)</b>                                  | 589,157              | General R&R     |
|             |                                              | <b>Total Village Recreation Centers</b>                                | <b>\$ 2,070,319</b>  |                 |
|             | <b>Neighborhood Recreation Centers 50-55</b> |                                                                        |                      |                 |
| 052-539.633 | Hilltop                                      | Parking Lot Mill & Overlay                                             | \$ 145,956           | General R&R     |
|             |                                              | <b>Total Neighborhood Recreation Centers</b>                           | <b>\$ 145,956</b>    |                 |
|             | <b>Parks/Athletic Fields 50-56</b>           |                                                                        |                      |                 |
| 100-539.633 | Paradise                                     | Sport Court Fence Replacement (Re-Scheduled to FY2027-28)              | \$ -                 | General R&R     |
| 101-539.622 | Saddlebrook Softball                         | Roof Replacement <b>(Re-budgeted)</b>                                  | 76,000               | General R&R     |
| 110-539.633 | Rolling Acres Woodshop                       | Parking Lot Mill & Overlay                                             | 82,072               | General R&R     |
|             |                                              | <b>Total Parks/Athletic Fields</b>                                     | <b>\$ 158,072</b>    |                 |
|             | <b>Non-Facility Maintenance 50-57</b>        |                                                                        |                      |                 |
| 000-539.642 | Gates                                        | Long-Range Card Reader Implementation                                  | 288,600              | General R&R     |
|             |                                              | <b>Total Non-Facility Maintenance</b>                                  | <b>\$ 288,600</b>    |                 |
|             | <b>Postal Centers 50-58</b>                  |                                                                        |                      |                 |
| 117-539.622 | Paradise                                     | Roof Replacement <b>(Re-budgeted)</b>                                  | \$ 63,000            | General R&R     |
| 120-539.622 | Valle Verde                                  | Roof Replacement <b>(Re-budgeted)</b>                                  | 48,000               | General R&R     |
| 120-539.633 | Valle Verde                                  | Parking Lot Mill & Overlay                                             | 73,842               | General R&R     |
| 127-539.622 | Polo Ridge                                   | Roof Replacement                                                       | 83,000               | General R&R     |
| 129-539.633 | Glenbrook                                    | Parking Lot Mill & Overlay                                             | 81,648               | General R&R     |
| 132-539.633 | Woodbury                                     | Parking Lot Mill & Overlay                                             | 65,613               | General R&R     |
| 133-539.622 | Briar Meadow                                 | Roof Replacement <b>(Re-budgeted)</b>                                  | 32,000               | General R&R     |
| 134-539.633 | Calumet Grove                                | Parking Lot Mill & Overlay                                             | 54,393               | General R&R     |
| 135-539.622 | Piedmont                                     | Roof Replacement                                                       | 35,000               | General R&R     |
| 144-539.622 | Chatham                                      | Roof Replacement <b>(Re-budgeted)</b>                                  | 31,000               | General R&R     |
|             |                                              | <b>Total Postal Centers</b>                                            | <b>\$ 567,496</b>    |                 |
|             |                                              | <b>Total RAD Capital Projects</b>                                      | <b>\$ 20,280,091</b> |                 |

FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                 | DESCRIPTION | 2024-25    | 2025-26    | 2025-26    | 2025-26       | 2026-27    | 2026-27    | 2026-27    | 2026-27  |
|-------------------------------------------|-------------|------------|------------|------------|---------------|------------|------------|------------|----------|
|                                           |             | ACTIVITY   | ORIGINAL   | AMENDED    | ACTIVITY      | PROPOSED   | FINAL      | FINAL      | FINAL    |
|                                           |             |            | BUDGET     | BUDGET     | THRU 06/30/26 | BUDGET     | BUDGET     | AMT CHANGE | % CHANGE |
| Fund: 20.001 GENERAL FUND                 |             |            |            |            |               |            |            |            |          |
| ESTIMATED REVENUES                        |             |            |            |            |               |            |            |            |          |
| 334.901 ST FEMA CLAIM REIM                |             | 10,862     | 0          | 0          | 0             | 0          | 0          | 0          | 0.00     |
| 338.001 MGMT FEES FROM D1                 |             | 126,966    | 94,877     | 94,877     | 71,159        | 95,344     | 95,344     | 0          | 0.00     |
| 338.002 MGMT FEES FROM D2                 |             | 159,491    | 91,298     | 91,298     | 68,474        | 87,502     | 87,502     | 0          | 0.00     |
| 338.003 MGMT FEES FROM D3                 |             | 161,108    | 104,619    | 104,619    | 78,465        | 97,034     | 97,034     | 0          | 0.00     |
| 338.004 MGMT FEES FROM D4                 |             | 262,772    | 246,851    | 246,851    | 185,141       | 243,099    | 243,099    | 0          | 0.00     |
| 338.005 MGMT FEES FROM D5                 |             | 313,162    | 313,162    | 313,162    | 234,874       | 311,900    | 311,900    | 0          | 0.00     |
| 338.006 MGMT FEES FROM D6                 |             | 337,396    | 337,396    | 337,396    | 253,048       | 347,778    | 347,778    | 0          | 0.00     |
| 338.007 MGMT FEES FROM D7                 |             | 245,739    | 229,209    | 229,209    | 171,909       | 229,612    | 229,612    | 0          | 0.00     |
| 338.008 MGMT FEES FROM D8                 |             | 273,898    | 250,512    | 250,512    | 187,884       | 259,398    | 259,398    | 0          | 0.00     |
| 338.009 MGMT FEES FROM D9                 |             | 287,738    | 281,393    | 281,393    | 211,046       | 287,835    | 287,835    | 0          | 0.00     |
| 338.010 MGMT FEES FROM D10                |             | 313,529    | 313,529    | 313,529    | 235,148       | 355,987    | 355,987    | 0          | 0.00     |
| 338.011 MGMT FEES FROM LSL                |             | 191,048    | 95,031     | 95,031     | 71,274        | 90,714     | 90,714     | 0          | 0.00     |
| 338.016 MGMT FEES FROM RA                 |             | 12,366     | 2,126      | 2,126      | 1,595         | 2,068      | 2,068      | 0          | 0.00     |
| 338.017 MGMT FEES FROM VOSS               |             | 167,032    | 63,603     | 63,603     | 47,703        | 62,284     | 62,284     | 0          | 0.00     |
| 338.018 MGMT FEES FROM BROWNWOOD          |             | 69,018     | 42,011     | 42,011     | 31,511        | 40,479     | 40,479     | 0          | 0.00     |
| 338.019 MGMT FEES FROM LSSA               |             | 546,209    | 518,488    | 518,488    | 388,867       | 383,699    | 383,699    | 0          | 0.00     |
| 338.020 MGMT FEES FROM VCSA               |             | 406,916    | 441,132    | 441,132    | 330,849       | 215,120    | 215,120    | 0          | 0.00     |
| 338.021 MGMT FEES FROM NSU                |             | 930,039    | 771,365    | 771,365    | 578,525       | 608,911    | 608,911    | 0          | 0.00     |
| 338.023 MGMT FEES FROM ROAD MAINT         |             | 1,811      | 2,303      | 2,303      | 1,730         | 2,500      | 2,500      | 0          | 0.00     |
| 338.024 MGMT FEES FROM SAFETY             |             | 1,864,048  | 1,722,826  | 1,722,826  | 1,292,125     | 2,530,198  | 2,530,198  | 0          | 0.00     |
| 338.025 MGMT FEES FROM MISC               |             | 39,570     | 0          | 0          | 0             | 175,000    | 175,000    | 0          | 0.00     |
| 338.041 MGMT FEES FROM SL FITNESS         |             | 857,772    | 825,449    | 825,449    | 619,088       | 858,761    | 858,761    | 0          | 0.00     |
| 338.043 ADM FEES FROM RAD                 |             | 1,364,286  | 1,160,468  | 1,160,468  | 870,353       | 1,104,662  | 1,104,662  | 0          | 0.00     |
| 338.044 CW FEES FROM RAD                  |             | 3,391,682  | 3,420,960  | 3,420,960  | 2,565,720     | 3,536,226  | 3,536,226  | 0          | 0.00     |
| 338.045 PROP MGMT FROM RAD                |             | 1,230,186  | 1,450,585  | 1,450,585  | 1,087,939     | 1,380,828  | 1,380,828  | 0          | 0.00     |
| 338.046 REC FEES FROM RAD                 |             | 6,648,221  | 6,192,396  | 6,192,396  | 4,644,300     | 6,899,895  | 6,899,895  | 0          | 0.00     |
| 338.047 ADM FEES FROM SLAD                |             | 2,223,599  | 2,521,635  | 2,521,635  | 1,891,227     | 2,349,663  | 2,349,663  | 0          | 0.00     |
| 338.048 CW FEES FROM SLAD                 |             | 7,065,677  | 8,026,022  | 8,026,022  | 6,019,517     | 8,345,325  | 8,345,325  | 0          | 0.00     |
| 338.049 PROP MGMT FROM SLAD               |             | 2,092,630  | 3,108,866  | 3,108,866  | 2,331,650     | 2,937,078  | 2,937,078  | 0          | 0.00     |
| 338.050 RECREATION FEES FROM SLAD         |             | 14,936,195 | 18,261,920 | 18,261,920 | 13,696,445    | 19,021,423 | 19,021,423 | 0          | 0.00     |
| 338.051 MGMT FEES FROM SSF                |             | 605,846    | 583,890    | 583,890    | 437,919       | 550,805    | 550,805    | 0          | 0.00     |
| 338.053 MGMT FEES FROM D11                |             | 146,459    | 103,760    | 103,760    | 77,822        | 105,504    | 105,504    | 0          | 0.00     |
| 338.055 MGMT FEES-D12                     |             | 330,188    | 320,926    | 320,926    | 240,697       | 320,926    | 320,926    | 0          | 0.00     |
| 338.103 MGMT FEES FROM TEA                |             | 108,138    | 84,406     | 84,406     | 63,307        | 91,356     | 91,356     | 0          | 0.00     |
| 338.106 MGMT FEES FROM D13                |             | 337,495    | 311,998    | 311,998    | 234,001       | 311,998    | 311,998    | 0          | 0.00     |
| 338.108 MGMT FEES FROM CSU                |             | 629,352    | 516,439    | 516,439    | 387,331       | 391,975    | 391,975    | 0          | 0.00     |
| 338.114 CUSTOMER SVC FROM RAD             |             | 772,569    | 458,498    | 458,498    | 343,874       | 501,090    | 501,090    | 0          | 0.00     |
| 338.115 CUSTOMER SVC FROM SLAD            |             | 1,578,901  | 1,073,250  | 1,073,250  | 804,939       | 1,181,902  | 1,181,902  | 0          | 0.00     |
| 338.116 MGMT FEES FROM SSU                |             | 658,394    | 543,707    | 543,707    | 407,783       | 510,700    | 510,700    | 0          | 0.00     |
| 338.117 MGMT FEES FROM D14                |             | 202,936    | 194,602    | 133,542    | 100,158       | 157,113    | 157,113    | 0          | 0.00     |
| 338.118 MGMT FEES FROM MIDDLETON          |             | 210,636    | 232,627    | 232,627    | 174,472       | 204,958    | 204,958    | 0          | 0.00     |
| 338.124 MGMT FEES FROM COLEMAN            |             | 841        | 747        | 747        | 561           | 747        | 747        | 0          | 0.00     |
| 338.125 MGMT FEES FROM D15                |             | 392,666    | 291,197    | 291,197    | 218,399       | 362,938    | 362,938    | 0          | 0.00     |
| 338.128 MGMT FEES FROM D16                |             | 980        | 0          | 1,624      | 1,219         | 307,385    | 307,385    | 0          | 0.00     |
| 338.129 MGMT FEES FROM MIDDLETON DT       |             | 0          | 0          | 13,641     | 10,233        | 12,990     | 12,990     | 0          | 0.00     |
| 338.130 MGMT FEES FROM EASTPORT SQUARE    |             | 0          | 0          | 5,724      | 4,293         | 17,231     | 17,231     | 0          | 0.00     |
| 338.131 MGMT FEES FROM EASTPORT AMENITIES |             | 0          | 0          | 40,071     | 30,054        | 36,386     | 36,386     | 0          | 0.00     |
| 341.301 ADMIN FEES FROM DEVELOPER         |             | 114,275    | 529,114    | 529,114    | 410,059       | 663,242    | 663,242    | 0          | 0.00     |
| 341.302 REC FEES FROM DEV                 |             | 2,373,677  | 2,470,700  | 2,470,700  | 1,663,466     | 3,209,477  | 3,209,477  | 0          | 0.00     |
| 341.304 GOLF MGMT FEES FROM DEVELOPER     |             | 11,972,052 | 14,328,820 | 14,328,820 | 10,944,222    | 15,013,491 | 15,013,491 | 0          | 0.00     |
| 341.313 ADM FEE FR TRI-COUNTY SNTN        |             | 150,894    | 117,778    | 117,778    | 88,333        | 148,157    | 148,157    | 0          | 0.00     |

FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                 | DESCRIPTION                          | 2024-25    | 2025-26    | 2025-26    | 2025-26       | 2026-27    | 2026-27    | 2026-27    | 2026-27  |
|---------------------------|--------------------------------------|------------|------------|------------|---------------|------------|------------|------------|----------|
|                           |                                      | ACTIVITY   | ORIGINAL   | AMENDED    | ACTIVITY      | PROPOSED   | FINAL      | FINAL      | FINAL    |
|                           |                                      |            | BUDGET     | BUDGET     | THRU 06/30/26 | BUDGET     | BUDGET     | AMT CHANGE | % CHANGE |
| Fund: 20.001 GENERAL FUND |                                      |            |            |            |               |            |            |            |          |
| ESTIMATED REVENUES        |                                      |            |            |            |               |            |            |            |          |
| 341.317                   | CW FROM DEVELOPER                    | 1,546,580  | 1,707,469  | 1,707,469  | 974,612       | 2,259,156  | 2,259,156  | 0          | 0.00     |
| 341.321                   | ADM FEE GPU                          | 145,950    | 174,166    | 174,166    | 130,624       | 325,138    | 325,138    | 0          | 0.00     |
| 341.322                   | ADM FEE MU                           | 37,869     | 40,269     | 40,269     | 30,201        | 85,080     | 85,080     | 0          | 0.00     |
| 341.905                   | PROPERTY DAMAGE REIMBURSEMENTS       | 2,209      | 0          | 0          | 5,604         | 0          | 0          | 0          | 0.00     |
| 341.917                   | INSURANCE REIMBURSEMENT              | 10,221     | 0          | 0          | 3,850         | 0          | 0          | 0          | 0.00     |
| 341.918                   | ACCESS CD FEE/NT-S                   | 130        | 0          | 0          | (130)         | 0          | 0          | 0          | 0.00     |
| 341.999                   | MISCELLANEOUS REVENUE                | 21,869     | 12,000     | 12,000     | 18,512        | 12,000     | 12,000     | 0          | 0.00     |
| 361.101                   | INT INCOME - CFB                     | 84,803     | 70,000     | 70,000     | 57,376        | 70,000     | 70,000     | 0          | 0.00     |
| 361.102                   | INT INCOME - CASH EQUIV              | 470,132    | 500,000    | 500,000    | 183,930       | 227,900    | 227,900    | 0          | 0.00     |
| 361.306                   | FLGIT-UNREALIZED GAIN/LOSS           | 230,094    | 0          | 0          | 101,577       | 0          | 0          | 0          | 0.00     |
| 361.307                   | LTP UNREALIZED GAIN/LOSS             | 344,092    | 0          | 0          | 247,179       | 0          | 0          | 0          | 0.00     |
| 361.309                   | FLFIT-UNREALIZED GAIN/LOSS           | 5,322      | 0          | 0          | (43,833)      | 0          | 0          | 0          | 0.00     |
| 361.407                   | LTP REALIZED GAIN/LOSS               | 153,884    | 200,000    | 200,000    | 209,874       | 200,000    | 200,000    | 0          | 0.00     |
| 361.409                   | FLFIT-REALIZED GAIN/LOSS             | 230,324    | 100,000    | 100,000    | 187,557       | 196,700    | 196,700    | 0          | 0.00     |
| 364.001                   | DISPOSITION OF FIXED ASSETS          | 102,800    | 0          | 0          | 0             | 0          | 0          | 0          | 0.00     |
| 365.001                   | SALES OF SURPLUS MATERIAL & SC       | 6,231      | 0          | 0          | 31,973        | 0          | 0          | 0          | 0.00     |
| 366.010                   | DONATIONS - OTHER                    | 58,475     | 0          | 0          | 41,300        | 0          | 0          | 0          | 0.00     |
| 366.011                   | DONATION - MISC                      | 0          | 0          | 0          | 8,870         | 0          | 0          | 0          | 0.00     |
| 669.901                   | (ADD)/USE-WORKING CAPITAL            | 0          | 6,810,502  | 7,267,452  | 0             | 3,919,670  | 3,774,203  | (145,467)  | (3.71)   |
| 338.132                   | MGMT FEES FROM HEALTH INSURANCE FUND | 0          | 0          | 0          | 0             | 93,576     | 93,576     | 0          | 0.00     |
| TOTAL ESTIMATED REVENUES  |                                      | 70,568,250 | 82,666,897 | 83,123,847 | 56,999,784    | 84,349,914 | 84,204,447 | (145,467)  | (0.17)   |
| APPROPRIATIONS            |                                      |            |            |            |               |            |            |            |          |
| 325                       | SURPLUS REFUND                       | 24,434     | 0          | 0          | 0             | 0          | 0          | 0          | 0.00     |
| 121                       | REGULAR SALARY & WAGES               | 45,171,092 | 49,606,462 | 49,520,811 | 40,646,435    | 51,402,121 | 51,519,201 | 117,080    | 0.23     |
| 141                       | OVERTIME                             | 1,426,897  | 1,604,977  | 1,521,256  | 228,681       | 1,375,531  | 1,375,531  | 0          | 0.00     |
| 211                       | SOCIAL SECURITY TAXES                | 1,237,329  | 1,796,785  | 1,827,961  | 1,100,257     | 1,926,319  | 1,911,592  | (14,727)   | (0.76)   |
| 212                       | MEDICARE TAXES                       | 658,896    | 808,325    | 833,091    | 579,893       | 857,761    | 854,537    | (3,224)    | (0.38)   |
| 221                       | RETIREMENT CONTR-EMPLOYER            | 1,510,988  | 1,919,912  | 1,955,064  | 1,325,532     | 2,043,056  | 2,028,226  | (14,830)   | (0.73)   |
| 222                       | RETIREMENT CONTR-EMPLOYER MATCH      | 405,890    | 760,419    | 765,249    | 379,837       | 820,946    | 814,592    | (6,354)    | (0.77)   |
| 231                       | HEALTH & LIFE INSURANCE              | 4,978,059  | 7,428,407  | 7,456,190  | 4,495,166     | 6,054,808  | 5,975,788  | (79,020)   | (1.31)   |
| 232                       | HSA - EMPLOYER PORTION               | 192,189    | 384,000    | 287,252    | 199,096       | 326,600    | 326,600    | 0          | 0.00     |
| 241                       | WORKER'S COMPENSATION                | 681,869    | 730,585    | 732,150    | 816,900       | 929,050    | 930,125    | 1,075      | 0.12     |
| 251                       | UNEMPLOYMENT COMPENSATION            | 4,710      | 6,089      | 9,389      | 5,584         | 8,878      | 8,878      | 0          | 0.00     |
| 312                       | ENGINEERING SERVICES                 | 37,310     | 4,114      | 11,304     | 8,902         | 1,000      | 1,000      | 0          | 0.00     |
| 313                       | LEGAL SERVICES                       | 120,701    | 110,000    | 96,599     | 72,975        | 112,000    | 112,000    | 0          | 0.00     |
| 319                       | OTHER PROFESSIONAL SVCS              | 87,277     | 110,945    | 121,445    | 48,974        | 309,408    | 309,408    | 0          | 0.00     |
| 322                       | AUDITING SERVICES                    | 9,500      | 0          | 13,750     | 13,750        | 0          | 0          | 0          | 0.00     |
| 341                       | JANITORIAL SVCS                      | 200,027    | 244,939    | 239,939    | 158,336       | 229,360    | 229,360    | 0          | 0.00     |
| 342                       | HEALTH SERVICES                      | 2,059      | 150,000    | 150,000    | 3,251         | 143,952    | 143,952    | 0          | 0.00     |
| 343                       | SYSTEMS MGMT SUPPORT                 | 4,113,102  | 5,064,079  | 5,070,329  | 3,190,000     | 5,667,872  | 5,362,494  | (305,378)  | (5.39)   |
| 344                       | PAYROLL SERVICES                     | 515,266    | 600,000    | 600,000    | 316,319       | 600,000    | 600,000    | 0          | 0.00     |
| 349                       | MISC CONTRACTUAL SVCS                | 111,184    | 149,201    | 163,102    | 75,315        | 161,950    | 161,950    | 0          | 0.00     |
| 401                       | TRAVEL & PER DIEM                    | 56,245     | 132,041    | 134,005    | 39,433        | 92,025     | 92,025     | 0          | 0.00     |
| 411                       | TELEPHONE                            | 335,890    | 351,612    | 353,142    | 300,090       | 523,821    | 453,317    | (70,504)   | (13.46)  |
| 412                       | POSTAGE                              | 358,376    | 344,162    | 343,675    | 287,975       | 375,962    | 375,962    | 0          | 0.00     |
| 413                       | CABLE                                | 5,487      | 6,925      | 6,925      | 3,851         | 5,900      | 5,900      | 0          | 0.00     |
| 431                       | ELECTRICITY                          | 76,261     | 70,500     | 74,500     | 99,878        | 71,406     | 71,406     | 0          | 0.00     |
| 432                       | NATURAL GAS                          | 812        | 700        | 700        | 455           | 850        | 850        | 0          | 0.00     |
| 433                       | WATER & SEWER                        | 19,653     | 5,800      | 36,800     | 27,417        | 33,000     | 33,000     | 0          | 0.00     |
| 436                       | SOLID WASTE                          | 11,222     | 25,463     | 25,463     | 10,961        | 13,520     | 13,520     | 0          | 0.00     |

FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION | 2024-25     | 2025-26    | 2025-26    | 2025-26       | 2026-27    | 2026-27    | 2026-27    | 2026-27  |
|----------------------------------------------|-------------|-------------|------------|------------|---------------|------------|------------|------------|----------|
|                                              |             | ACTIVITY    | ORIGINAL   | AMENDED    | ACTIVITY      | PROPOSED   | FINAL      | FINAL      | FINAL    |
|                                              |             |             | BUDGET     | BUDGET     | THRU 06/30/26 | BUDGET     | BUDGET     | AMT CHANGE | % CHANGE |
| Fund: 20.001 GENERAL FUND                    |             |             |            |            |               |            |            |            |          |
| APPROPRIATIONS                               |             |             |            |            |               |            |            |            |          |
| 437 CHILLED WATER                            |             | 22,016      | 61,800     | 61,800     | 1,836         | 4,550      | 4,550      | 0          | 0.00     |
| 441 OFFICE LEASES                            |             | 1,547,647   | 2,250,000  | 2,250,000  | 1,883,325     | 2,016,462  | 2,016,462  | 0          | 0.00     |
| 442 EQUIPMENT RENTAL                         |             | 163,591     | 183,505    | 185,215    | 129,429       | 215,971    | 215,971    | 0          | 0.00     |
| 443 VEHICLE RENTAL                           |             | 1,658,925   | 1,933,502  | 1,916,852  | 1,274,236     | 2,456,456  | 2,482,604  | 26,148     | 1.06     |
| 444 STORAGE UNIT RENTAL                      |             | 2,694       | 3,500      | 3,500      | 1,760         | 3,050      | 3,050      | 0          | 0.00     |
| 445 GROUND LEASE                             |             | 29,910      | 40,000     | 51,730     | 31,630        | 50,000     | 50,000     | 0          | 0.00     |
| 451 CASUALTY & LIABILITY INSUR               |             | 4,364       | 6,165      | 6,165      | 11,732        | 20,461     | 20,461     | 0          | 0.00     |
| 461 EQUIPMENT MAINTENANCE                    |             | 9,073       | 32,200     | 32,200     | 5,299         | 16,400     | 16,400     | 0          | 0.00     |
| 462 BUILDING/STRUCTURE MAINT                 |             | 212,841     | 142,277    | 152,277    | 62,694        | 131,439    | 131,439    | 0          | 0.00     |
| 464 LANDSCAPE MAINT-NON RECURRING            |             | 0           | 0          | 1,448      | 0             | 0          | 0          | 0          | 0.00     |
| 465 VEHICLE REPAIR & MAINT                   |             | 199,284     | 200,814    | 217,464    | 98,294        | 227,352    | 227,352    | 0          | 0.00     |
| 469 OTHER MAINTENANCE                        |             | 55,668      | 55,200     | 68,200     | 30,673        | 46,000     | 46,000     | 0          | 0.00     |
| 471 PRINTING & BINDING                       |             | 1,163,686   | 1,257,850  | 1,235,205  | 722,628       | 1,341,827  | 1,341,827  | 0          | 0.00     |
| 472 ID/GATE CARDS                            |             | 158,574     | 380,675    | 380,675    | 93,439        | 201,652    | 201,652    | 0          | 0.00     |
| 482 VOLUNTEER RECOGNITION                    |             | 72,805      | 160,000    | 109,220    | 82,516        | 164,000    | 164,000    | 0          | 0.00     |
| 483 COMMUNITY RELATIONS                      |             | 20,951      | 21,070     | 87,915     | 53,755        | 89,670     | 89,670     | 0          | 0.00     |
| 484 LIFESTYLE EVENTS-GENERAL                 |             | 0           | 0          | 0          | 277           | 0          | 0          | 0          | 0.00     |
| 486 LIFESTYLE EVENTS-GLOBAL                  |             | 241,874     | 347,910    | 357,910    | 337,159       | 450,000    | 450,000    | 0          | 0.00     |
| 491 BANK CHARGES                             |             | 274,298     | 350,180    | 350,180    | 214,781       | 300,180    | 300,180    | 0          | 0.00     |
| 493 PERMITS & LICENSES                       |             | 275         | 1,800      | 1,800      | 50            | 825        | 825        | 0          | 0.00     |
| 497 LEGAL ADVERTISING                        |             | 476         | 800        | 800        | 512           | 500        | 500        | 0          | 0.00     |
| 499 MISC CURRENT CHARGES                     |             | 641,655     | 550        | 60,550     | 35,985        | 300        | 300        | 0          | 0.00     |
| 511 OFFICE SUPPLIES                          |             | 65,395      | 92,075     | 90,632     | 35,602        | 45,720     | 45,720     | 0          | 0.00     |
| 521 GASOLINE/DIESEL                          |             | 255,191     | 245,030    | 250,503    | 179,549       | 261,970    | 261,970    | 0          | 0.00     |
| 522 OPERATING SUPPLIES                       |             | 478,166     | 838,602    | 820,496    | 351,919       | 625,550    | 625,550    | 0          | 0.00     |
| 523 RECREATION SUPPLIES                      |             | 31,826      | 30,000     | 30,000     | 29,351        | 30,000     | 30,000     | 0          | 0.00     |
| 524 NON CAPITAL FF&E                         |             | 1,702,342   | 221,240    | 201,540    | 29,378        | 98,397     | 98,397     | 0          | 0.00     |
| 525 NON CAPITAL HARDWARE/SOFTWARE            |             | 457,660     | 898,426    | 891,426    | 358,113       | 978,971    | 1,168,238  | 189,267    | 19.33    |
| 526 METER SUPPLIES                           |             | 0           | 25,000     | 19,000     | 0             | 25,000     | 25,000     | 0          | 0.00     |
| 529 OPERATING SUPPLIES OTHER                 |             | 555         | 2,500      | 2,500      | 95            | 0          | 0          | 0          | 0.00     |
| 541 BOOKS & PUBLICATIONS                     |             | 2,632       | 7,450      | 8,212      | 3,348         | 3,249      | 3,249      | 0          | 0.00     |
| 542 TRAINING & EDUCATION                     |             | 59,518      | 215,685    | 224,730    | 51,956        | 198,245    | 198,245    | 0          | 0.00     |
| 543 PROFESSIONAL DUES                        |             | 46,733      | 70,839     | 72,839     | 52,203        | 62,310     | 62,310     | 0          | 0.00     |
| 544 REGISTRATION FEES                        |             | 11,659      | 19,550     | 18,562     | 2,034         | 20,700     | 20,700     | 0          | 0.00     |
| 545 TUITION ASSISTANCE                       |             | 10,719      | 41,000     | 41,000     | 8,642         | 57,000     | 57,000     | 0          | 0.00     |
| 546 SUBSCRIPTIONS - MEMBERSHIP FEES          |             | 779         | 0          | 1,000      | 779           | 0          | 0          | 0          | 0.00     |
| 622 BUILDINGS                                |             | 1,102,912   | 0          | 0          | 0             | 0          | 0          | 0          | 0.00     |
| 633 INFRASTRUCTURE                           |             | 43,749      | 0          | 0          | 0             | 0          | 0          | 0          | 0.00     |
| 642 CAPITAL FF&E                             |             | 338,316     | 113,260    | 570,210    | 561,365       | 118,611    | 133,611    | 15,000     | 12.65    |
| TOTAL APPROPRIATIONS                         |             | 73,441,484  | 82,666,897 | 83,123,847 | 61,171,607    | 84,349,914 | 84,204,447 | (145,467)  | (0.17)   |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.001 |             | (2,873,234) | 0          | 0          | (4,171,823)   | 0          | 0          | 0          | 0.00     |

**General Fund  
Adjustments since Proposed  
FY 2026-27**

**Expenditure**

**343 Systems Mgmt. Support:** Decreased \$305,378 due to updated projected costs for allocated IT expenses.

**411 Telephone:** Decreased \$70,504 due to adjusting based on current actuals and updated projections.

**443 Vehicle Rental:** Increased \$26,148 due to updated Enterprise costs.

**525 Non-Capital Hardware/Software:** Increased \$189,267 due to acquisition of Getac devices.

**642 Capital FF&E:** Increased \$15,000 due to a revised three-year analysis of Veytec cloud-based phone system.

|                               |                     |
|-------------------------------|---------------------|
| <b>Proposed Budget</b>        | <b>\$84,349,914</b> |
| Systems Mgmt. Support         | (305,378)           |
| Telephone                     | (70,504)            |
| Vehicle Rental                | 26,148              |
| Non-Capital Hardware/Software | 189,267             |
| Capital FF&E                  | 15,000              |
| <b>Final Budget</b>           | <b>\$84,204,447</b> |

## GENERAL FUND - WORKING CAPITAL AND RESERVE BALANCES

| <b>Working Capital</b> | <b>2025-26</b> |                |                |                |                |                |
|------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                        | <b>Amended</b> | <b>2026-27</b> | <b>2027-28</b> | <b>2028-29</b> | <b>2029-30</b> | <b>2030-31</b> |
|                        | <b>Budget</b>  |                |                |                |                |                |
| Beginning Balance      | 23,761,036     | 16,493,584     | 12,719,381     | 10,405,680     | 7,952,077      | 6,516,743      |
| Deposits               | 75,856,395     | 80,430,244     | 83,033,992     | 85,265,012     | 88,531,525     | 91,082,909     |
| Expenditures           | 82,553,637     | 84,070,836     | 85,322,693     | 87,693,615     | 89,941,859     | 92,585,866     |
| Capital Expenditures   | 570,210        | 133,611        | 25,000         | 25,000         | 25,000         | -              |
| Ending Balance         | 16,493,584     | 12,719,381     | 10,405,680     | 7,952,077      | 6,516,743      | 5,013,786      |

**FY 2026-27  
GENERAL FUND  
CAPITAL OUTLAY**

| GENERAL FUND CAPITAL OUTLAY              |                                               |                   |                   |                 |
|------------------------------------------|-----------------------------------------------|-------------------|-------------------|-----------------|
| Location                                 | Description                                   | Proposed          | Final             | Funding Source  |
|                                          |                                               |                   |                   |                 |
|                                          |                                               |                   |                   |                 |
| Customer Service                         | Website Platform Upgrades                     | \$ 20,000         | \$ 20,000         | Working Capital |
| IT Services                              | Veytec Phone Conversion to Cloud Based System | \$ 150,000        | \$ 55,000         | Working Capital |
| District Property Management             | Aqua Barriers                                 | \$ 58,611         | \$ 58,611         | Working Capital |
|                                          |                                               |                   |                   |                 |
| <b>Total General Fund Capital Outlay</b> |                                               | <b>\$ 228,611</b> | <b>\$ 133,611</b> |                 |

| FISCAL YEAR 2026-27 BUDGET REPORT |                                |            |             |            |               |             |            |            |          |
|-----------------------------------|--------------------------------|------------|-------------|------------|---------------|-------------|------------|------------|----------|
|                                   |                                | 2024-25    | 2025-26     | 2025-26    | 2025-26       | 2026-27     | 2026-27    | 2026-27    | 2026-27  |
| GL NUMBER                         | DESCRIPTION                    | ACTIVITY   | ORIGINAL    | AMENDED    | ACTIVITY      | PROPOSED    | FINAL      | FINAL      | FINAL    |
|                                   |                                |            | BUDGET      | BUDGET     | THRU 06/30/26 | BUDGET      | BUDGET     | AMT CHANGE | % CHANGE |
| Fund: 20.423 VCSA                 |                                |            |             |            |               |             |            |            |          |
| ESTIMATED REVENUES                |                                |            |             |            |               |             |            |            |          |
| 329.500                           | CIAC                           | 39,156     | 0           | 0          | 0             | 0           | 0          | 0          | 0.00     |
| 341.911                           | LIEN FEES                      | 160        | 0           | 0          | 0             | 0           | 0          | 0          | 0.00     |
| 341.917                           | INSURANCE REIMBURSEMENT        | 284,260    | 0           | 0          | 0             | 0           | 0          | 0          | 0.00     |
| 341.999                           | MISCELLANEOUS REVENUE          | 385        | 2,000       | 2,000      | 307           | 1,000       | 1,000      | 0          | 0.00     |
| 343.601                           | WATER FEES - RESIDENTIAL       | 3,239,288  | 3,273,480   | 3,273,480  | 2,531,622     | 3,672,900   | 3,672,900  | 0          | 0.00     |
| 343.602                           | WATER FEES - COMMERCIAL        | 359,581    | 367,200     | 367,200    | 247,370       | 407,400     | 407,400    | 0          | 0.00     |
| 343.603                           | SEWER FEES - RESIDENTIAL       | 4,619,842  | 4,536,000   | 4,536,000  | 3,716,294     | 5,238,450   | 5,238,450  | 0          | 0.00     |
| 343.604                           | SEWER FEES - COMMERCIAL        | 434,360    | 438,480     | 438,480    | 305,857       | 492,450     | 492,450    | 0          | 0.00     |
| 343.609                           | RECONNECT FEES                 | 26,583     | 15,000      | 15,000     | 24,980        | 29,400      | 29,400     | 0          | 0.00     |
| 343.610                           | FIRE PROTECTION WATER          | 26,097     | 24,840      | 24,840     | 21,431        | 29,400      | 29,400     | 0          | 0.00     |
| 343.611                           | METERED IRRIGATION WATER       | 536,572    | 486,000     | 486,000    | 388,299       | 607,950     | 607,950    | 0          | 0.00     |
| 343.613                           | RETURNED CHECK FEES (\$25)     | 8,489      | 7,000       | 7,000      | 6,135         | 9,450       | 9,450      | 0          | 0.00     |
| 343.615                           | OTHER MISC WATER & SEWER       | 48,553     | 20,000      | 20,000     | 44,808        | 20,000      | 20,000     | 0          | 0.00     |
| 343.616                           | UTILITY LATE PENALTY FEE       | 16,902     | 15,000      | 15,000     | 15,141        | 18,900      | 18,900     | 0          | 0.00     |
| 361.101                           | INT INCOME - CFB               | 26,438     | 7,000       | 7,000      | 12,269        | 3,600       | 3,600      | 0          | 0.00     |
| 361.102                           | INT INCOME - CASH EQUIV        | 316,211    | 154,000     | 154,000    | 168,196       | 173,000     | 173,000    | 0          | 0.00     |
| 361.306                           | FLGIT-UNREALIZED GAIN/LOSS     | 170,626    | 0           | 0          | 85,084        | 0           | 0          | 0          | 0.00     |
| 361.307                           | LTP UNREALIZED GAIN/LOSS       | 210,965    | 0           | 0          | 153,202       | 0           | 0          | 0          | 0.00     |
| 361.309                           | FLFIT-UNREALIZED GAIN/LOSS     | 2,261      | 0           | 0          | (28,375)      | 0           | 0          | 0          | 0.00     |
| 361.407                           | LTP REALIZED GAIN/LOSS         | 112,402    | 0           | 0          | 130,080       | 73,800      | 73,800     | 0          | 0.00     |
| 361.409                           | FLFIT-REALIZED GAIN/LOSS       | 157,555    | 0           | 0          | 127,125       | 134,600     | 134,600    | 0          | 0.00     |
| 365.001                           | SALES OF SURPLUS MATERIAL & SC | 2,749      | 5,000       | 5,000      | 3,092         | 5,000       | 5,000      | 0          | 0.00     |
| 369.303                           | SETTLEMENTS                    | 4,428,099  | 0           | 0          | 0             | 0           | 0          | 0          | 0.00     |
| 669.901 (ADD)/USE-WORKING CAPITAL |                                | 0          | (1,851,128) | 2,161,594  | 0             | (1,471,804) | 2,517,153  | 3,988,957  | (271.03) |
| 669.903 (ADD)/USE-GENERAL R&R     |                                | 0          | 811,000     | 883,408    | 0             | 1,393,000   | 1,393,000  | 0          | 0.00     |
| TOTAL ESTIMATED REVENUES          |                                | 15,067,534 | 8,310,872   | 12,396,002 | 7,952,917     | 10,838,496  | 14,827,453 | 3,988,957  | 36.80    |
| APPROPRIATIONS                    |                                |            |             |            |               |             |            |            |          |
| 311 ADMINISTRATIVE SVCS           |                                | 166,922    | 441,132     | 441,132    | 330,849       | 257,748     | 257,748    | 0          | 0.00     |
| 311 MANAGEMENT FEES               |                                | 239,994    | 0           | 0          | 0             | 0           | 0          | 0          | 0.00     |
| 312 ENGINEERING SERVICES          |                                | 799,849    | 972,570     | 788,995    | 405,604       | 19,093      | 1,039,093  | 1,020,000  | 5,342.27 |
| 313 LEGAL SERVICES                |                                | 34,611     | 14,000      | 14,000     | 14,113        | 10,000      | 10,000     | 0          | 0.00     |
| 319 OTHER PROFESSIONAL SVCS       |                                | 9,959      | 15,232      | 34,232     | 9,701         | 13,860      | 13,860     | 0          | 0.00     |
| 322 AUDITING SERVICES             |                                | 4,596      | 0           | 2,500      | 2,500         | 5,000       | 5,000      | 0          | 0.00     |
| 323 TRUSTEE SERVICES              |                                | 0          | 4,579       | 2,079      | 0             | 0           | 0          | 0          | 0.00     |
| 343 SYSTEMS MGMT SUPPORT          |                                | 57,317     | 56,920      | 105,152    | 82,126        | 61,692      | 61,692     | 0          | 0.00     |
| 349 MISC CONTRACTUAL SVCS         |                                | 2,482,871  | 2,905,600   | 2,924,594  | 2,185,090     | 3,242,500   | 3,328,500  | 86,000     | 2.65     |
| 431 ELECTRICITY                   |                                | 508,455    | 546,000     | 544,000    | 342,374       | 615,000     | 615,000    | 0          | 0.00     |
| 432 NATURAL GAS                   |                                | 485        | 0           | 2,000      | 1,445         | 2,500       | 2,500      | 0          | 0.00     |
| 433 WATER & SEWER                 |                                | 6,482      | 1,500       | 1,500      | 0             | 1,500       | 1,500      | 0          | 0.00     |
| 442 EQUIPMENT RENTAL              |                                | 5,124      | 10,000      | 10,000     | 2,917         | 20,000      | 20,000     | 0          | 0.00     |
| 451 CASUALTY & LIABILITY INSUR    |                                | 59,367     | 72,471      | 72,471     | 47,730        | 76,095      | 76,095     | 0          | 0.00     |
| 461 EQUIPMENT MAINTENANCE         |                                | 2,296      | 0           | 0          | 0             | 0           | 0          | 0          | 0.00     |
| 462 BUILDING/STRUCTURE MAINT      |                                | 788,058    | 648,665     | 417,369    | 123,590       | 1,012,100   | 1,235,100  | 223,000    | 22.03    |
| 463 LANDSCAPE MAINT-RECURRING     |                                | 6,861      | 7,861       | 7,861      | 4,574         | 7,861       | 7,861      | 0          | 0.00     |
| 464 LANDSCAPE MAINT-NON RECURRING |                                | 0          | 0           | 0          | 0             | 4,000       | 4,000      | 0          | 0.00     |
| 493 PERMITS & LICENSES            |                                | 6,050      | 6,075       | 6,075      | 50            | 6,050       | 6,050      | 0          | 0.00     |
| 497 LEGAL ADVERTISING             |                                | 82         | 100         | 100        | 0             | 100         | 100        | 0          | 0.00     |
| 499 MISC CURRENT CHARGES          |                                | 0          | 0           | 1,700      | 1,698         | 2,000       | 2,000      | 0          | 0.00     |
| 524 NON CAPITAL FF&E              |                                | 0          | 0           | 1,800      | 1,799         | 0           | 0          | 0          | 0.00     |
| 525 NON CAPITAL HARDWARE/SOFTWARE |                                | 0          | 5,000       | 6,190      | 0             | 7,000       | 7,000      | 0          | 0.00     |

FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>PROPOSED<br>BUDGET | 2026-27<br>FINAL<br>BUDGET | 2026-27<br>FINAL<br>AMT CHANGE | 2026-27<br>FINAL<br>% CHANGE |
|----------------------------------------------|-------------|---------------------|-------------------------------|------------------------------|--------------------------------------|-------------------------------|----------------------------|--------------------------------|------------------------------|
| Fund: 20.423 VCSA                            |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| APPROPRIATIONS                               |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| 526 METER SUPPLIES                           |             | 70,542              | 60,000                        | 53,110                       | 11,246                               | 60,000                        | 60,000                     | 0                              | 0.00                         |
| 529 OPERATING SUPPLIES OTHER                 |             | 144,034             | 201,250                       | 201,250                      | 105,627                              | 211,313                       | 211,313                    | 0                              | 0.00                         |
| 543 PROFESSIONAL DUES                        |             | 323                 | 325                           | 331                          | 331                                  | 325                           | 325                        | 0                              | 0.00                         |
| 591 DEPRECIATION EXPENSE                     |             | 1,729,623           | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 622 BUILDINGS                                |             | 0                   | 15,000                        | 25,000                       | 15,871                               | 80,000                        | 80,000                     | 0                              | 0.00                         |
| 633 INFRASTRUCTURE                           |             | 9,059,541           | 2,326,592                     | 6,732,561                    | 3,602,981                            | 5,122,759                     | 7,782,716                  | 2,659,957                      | 51.92                        |
| TOTAL APPROPRIATIONS                         |             | 16,183,442          | 8,310,872                     | 12,396,002                   | 7,292,216                            | 10,838,496                    | 14,827,453                 | 3,988,957                      | 36.80                        |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.423 |             | (1,115,908)         | 0                             | 0                            | 660,701                              | 0                             | 0                          | 0                              | 0.00                         |

**Village Center Service Area (VCSA) Fund  
Adjustments since Proposed  
FY 2026-27**

**Expenditure**

**312 Engineering Services:** Increased \$1,020,000 for Engineering Services provided by VIKUS.

**349 Misc Contractual Svcs:** Increased \$86,000 for GIS/ City Works Implementation and Satellite Leak Detection.

**462 Building/Structure Maint.:** Increased \$223,000 for the Roof Replacement Project at San Marino Booster Station, AC Replacement & Chlorine contact chamber recoating.

**633 Infrastructure:** Increased by \$2,659,957 due to re-budgeted projects. including: WWTP Clarifier Rehab \$933,996, Sludge Holding Improvement \$850,000, SCADA Master Plan Improvements: \$500,000, LS23 Rehab \$200,000 & Traveling Bridges new funding \$175,961.

|                          |                   |
|--------------------------|-------------------|
| <b>Proposed Budget</b>   | <b>10,838,496</b> |
| Engineering Services     | 1,020,000         |
| Misc Contractual Svcs    | 86,000            |
| Building/Structure Maint | 223,000           |
| Infrastructure           | 2,659,957         |
| <b>Final Budget</b>      | <b>14,827,453</b> |

## VCSA - WORKING CAPITAL AND RESERVE BALANCES

### WORKING CAPITAL

|                      | 2025-26<br>Amended | 2026-27    | 2027-28    | 2028-29    | 2029-30    | 2030-31    |
|----------------------|--------------------|------------|------------|------------|------------|------------|
| Beginning Balance    | 13,062,962         | 10,901,368 | 8,384,215  | 4,586,008  | 5,676,921  | 5,609,169  |
| Deposits             | 9,351,000          | 10,917,300 | 11,523,609 | 11,855,118 | 12,196,491 | 12,549,040 |
| Expenditures         | 5,638,441          | 6,964,737  | 6,876,566  | 6,509,205  | 6,768,243  | 7,156,139  |
| Capital Expenditures | 5,874,153          | 6,469,716  | 8,445,250  | 4,255,000  | 5,496,000  | 9,376,000  |
| Transfer to Reserve  | 0                  | 0          | 0          | 0          | 0          | 0          |
| Ending Balance       | 10,901,368         | 8,384,215  | 4,586,008  | 5,676,921  | 5,609,169  | 1,626,070  |

### RESERVES

#### General R & R

|                   | 2025-26<br>Amended | 2026-27   | 2027-28 | 2028-29 | 2029-30 | 2029-30 |
|-------------------|--------------------|-----------|---------|---------|---------|---------|
| Beginning Balance | 2,605,001          | 1,721,593 | 328,593 | 328,593 | 328,593 | 328,593 |
| Deposits          | 0                  | 0         | 0       | 0       | 0       | 0       |
| Expenditures      | 883,408            | 1,393,000 | 0       | 0       | 0       | 0       |
| Ending Balance    | 1,721,593          | 328,593   | 328,593 | 328,593 | 328,593 | 328,593 |

#### Capital Projects Reserves

|                   | 2025-26<br>Amended | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 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>13,222,961</b> | <b>9,312,808</b> | <b>5,514,601</b> | <b>6,605,514</b> | <b>6,537,762</b> | <b>2,554,663</b> |
|-----------------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|

|                          |              |
|--------------------------|--------------|
| FY25-26 Operating Budget | \$ 5,638,441 |
| 3 Months                 | 1,409,610    |
| 4 Months                 | 1,879,480    |

**FY2026-27 CAPITAL LIST  
VILLAGE CENTER SERVICE AREA FUND  
CAPITAL PROJECTS**

| Facility / Location                               | Description                                                           | Final               | Funding Source  |
|---------------------------------------------------|-----------------------------------------------------------------------|---------------------|-----------------|
| <b><u>VCSA Wastewater Plant</u></b>               |                                                                       |                     |                 |
| VCSA General WWTP                                 | Travelig Bridge Filter Improvements (REBUDGETED)                      | 175,961             | Working Capital |
| Clarifiers                                        | Clarifier No. 1 - Full Replacement of Internals                       | 998,996             | Working Capital |
| In-Plant Pump Station                             | WWTP Compound loop analyzer                                           | 285,000             | Working Capital |
| Sludge Holding                                    | Sludge Holding - Blower Improvements & Basin Coating                  | 1,680,000           | Working Capital |
| In-Plant Pump Station                             | Inplant Pump Station Rehabilitation (Control Panel, PLC, Mech)        | 155,000             | Working Capital |
| Plant Site                                        | Construct Equipment & Pipe Storage Facility                           | 80,000              | Working Capital |
| VCSA General WWTP                                 | BMAP - Improvements to Reduce Nitrogen                                | 125,000             | Working Capital |
| <b>Subtotal</b>                                   |                                                                       | <b>\$ 3,499,957</b> |                 |
|                                                   |                                                                       |                     |                 |
| <b><u>VCSA Lift Stations &amp; Collection</u></b> |                                                                       |                     |                 |
| Lift Station No 3                                 | LS 3 - Rehab Station (Mech, Pumps and Coating)                        | \$ 360,000          | Working Capital |
| Lift Station No 5                                 | LS 5 - Rehab Station (Mech, Pumps and Coating)                        | \$ 65,000           | Working Capital |
| Lift Station No 18                                | LS 18 - Rehab Station (Mech, Pumps and Coating)                       | \$ 360,000          | Working Capital |
| Lift Station No 29                                | LS 29 - Full Rehab (Elect, mech, valve vault)                         | \$ 65,000           | Working Capital |
| Lift Station No 30                                | LS 30 - Pumping Improvement Project                                   | \$ 360,000          | Working Capital |
| Lift Station No 23                                | LS 23- Rehab                                                          | \$ 200,000          | Working Capital |
| <b>Subtotal</b>                                   |                                                                       | <b>\$ 1,410,000</b> |                 |
|                                                   |                                                                       |                     |                 |
| <b><u>VCSA Potable Water System</u></b>           |                                                                       |                     |                 |
| Distribution System                               | Fire Hydrant - Install New FH Per Water Model Recommendations (15/yr) | 225,000             | General R&R     |
| Distribution System                               | Service Line Replacements Program                                     | 1,150,000           | General R&R     |
| Electrical                                        | VCSA WTP 3 Addition of Flow-pacing Capabilities                       | 18,000              | General R&R     |
| <b>Subtotal</b>                                   |                                                                       | <b>\$ 1,393,000</b> |                 |
|                                                   |                                                                       |                     |                 |
| <b><u>VCSA General</u></b>                        |                                                                       |                     |                 |
| Elevated Storage Tank                             | Interior Full Renovation                                              | 140,000             | Working Capital |
| Valve Replacement Program                         | VRP - Collections & Distribution                                      | 62,500              | Working Capital |
| Valve Replacement Program                         | VRP - Stations                                                        | 25,000              | Working Capital |
| Manhole Rehab Program                             | Manhole Rehab and Replacement Program                                 | 125,000             | Working Capital |
| VFD Program                                       | VFD Program                                                           | 15,000              | Working Capital |
| SCADA System                                      | SCADA Master Plan                                                     | 1,192,259           | Working Capital |
| <b>Subtotal</b>                                   |                                                                       | <b>\$ 1,559,759</b> |                 |
|                                                   |                                                                       |                     |                 |
|                                                   | <b>TOTAL</b>                                                          | <b>\$ 7,862,716</b> |                 |

| FISCAL YEAR 2026-27 BUDGET REPORT |                                |            |            |            |               |            |            |            |          |
|-----------------------------------|--------------------------------|------------|------------|------------|---------------|------------|------------|------------|----------|
|                                   |                                | 2024-25    | 2025-26    | 2025-26    | 2025-26       | 2026-27    | 2026-27    | 2026-27    | 2026-27  |
| GL NUMBER                         | DESCRIPTION                    | ACTIVITY   | ORIGINAL   | AMENDED    | ACTIVITY      | PROPOSED   | FINAL      | FINAL      | FINAL    |
|                                   |                                |            | BUDGET     | BUDGET     | THRU 06/30/26 | BUDGET     | BUDGET     | AMT CHANGE | % CHANGE |
| Fund: 20.422 LSSA                 |                                |            |            |            |               |            |            |            |          |
| ESTIMATED REVENUES                |                                |            |            |            |               |            |            |            |          |
| 329.500                           | CIAC                           | 91,908     | 0          | 0          | 12,029        | 0          | 0          | 0          | 0.00     |
| 341.999                           | MISCELLANEOUS REVENUE          | 376        | 1,000      | 1,000      | 255           | 1,000      | 1,000      | 0          | 0.00     |
| 343.601                           | WATER FEES - RESIDENTIAL       | 6,263,962  | 5,895,750  | 5,895,750  | 4,849,719     | 6,695,000  | 6,695,000  | 0          | 0.00     |
| 343.602                           | WATER FEES - COMMERCIAL        | 687,906    | 598,500    | 598,500    | 489,237       | 743,660    | 743,660    | 0          | 0.00     |
| 343.603                           | SEWER FEES - RESIDENTIAL       | 6,429,413  | 6,300,000  | 6,300,000  | 5,050,055     | 6,952,500  | 6,952,500  | 0          | 0.00     |
| 343.604                           | SEWER FEES - COMMERCIAL        | 871,807    | 735,000    | 735,000    | 640,068       | 942,450    | 942,450    | 0          | 0.00     |
| 343.609                           | RECONNECT FEES                 | 28,486     | 24,000     | 24,000     | 24,389        | 24,000     | 24,000     | 0          | 0.00     |
| 343.610                           | FIRE PROTECTION WATER          | 49,948     | 40,000     | 40,000     | 39,580        | 50,000     | 50,000     | 0          | 0.00     |
| 343.611                           | METERED IRRIGATION WATER       | 862,061    | 735,000    | 735,000    | 574,141       | 927,000    | 927,000    | 0          | 0.00     |
| 343.613                           | RETURNED CHECK FEES (\$25)     | 12,093     | 8,000      | 8,000      | 8,185         | 12,360     | 12,360     | 0          | 0.00     |
| 343.615                           | OTHER MISC WATER & SEWER       | 59,049     | 20,000     | 20,000     | 39,412        | 20,000     | 20,000     | 0          | 0.00     |
| 343.616                           | UTILITY LATE PENALTY FEE       | 26,587     | 20,000     | 20,000     | 26,244        | 25,750     | 25,750     | 0          | 0.00     |
| 361.101                           | INT INCOME - CFB               | 20,868     | 9,000      | 9,000      | 15,924        | 3,600      | 3,600      | 0          | 0.00     |
| 361.102                           | INT INCOME - CASH EQUIV        | 597,091    | 353,000    | 353,000    | 259,596       | 291,400    | 291,400    | 0          | 0.00     |
| 361.103                           | INT INCOME - USB               | 142,033    | 55,000     | 55,000     | 74,204        | 96,000     | 96,000     | 0          | 0.00     |
| 361.306                           | FLGIT-UNREALIZED GAIN/LOSS     | 263,609    | 0          | 0          | 136,205       | 0          | 0          | 0          | 0.00     |
| 361.307                           | LTP UNREALIZED GAIN/LOSS       | 384,459    | 0          | 0          | 275,926       | 0          | 0          | 0          | 0.00     |
| 361.309                           | FLFIT-UNREALIZED GAIN/LOSS     | 8,536      | 0          | 0          | (43,111)      | 0          | 0          | 0          | 0.00     |
| 361.407                           | LTP REALIZED GAIN/LOSS         | 170,884    | 0          | 0          | 234,283       | 130,000    | 130,000    | 0          | 0.00     |
| 361.409                           | FLFIT-REALIZED GAIN/LOSS       | 222,779    | 0          | 0          | 195,181       | 200,100    | 200,100    | 0          | 0.00     |
| 365.001                           | SALES OF SURPLUS MATERIAL & SC | 3,764      | 7,000      | 7,000      | 4,836         | 5,000      | 5,000      | 0          | 0.00     |
| 669.901                           | (ADD)/USE-WORKING CAPITAL      | 0          | 770,446    | 1,873,501  | 0             | 1,881,714  | 4,370,756  | 2,489,042  | 132.28   |
| 669.903                           | (ADD)/USE-GENERAL R&R          | 0          | 3,000,000  | 3,000,000  | 0             | 0          | 0          | 0          | 0.00     |
| TOTAL ESTIMATED REVENUES          |                                | 17,197,619 | 18,571,696 | 19,674,751 | 12,906,358    | 19,001,534 | 21,490,576 | 2,489,042  | 13.10    |
| APPROPRIATIONS                    |                                |            |            |            |               |            |            |            |          |
| 311                               | ADMINISTRATIVE SVCS            | 208,934    | 518,488    | 518,488    | 388,867       | 320,406    | 320,406    | 0          | 0.00     |
| 311                               | MANAGEMENT FEES                | 337,275    | 0          | 0          | 0             | 0          | 0          | 0          | 0.00     |
| 312                               | ENGINEERING SERVICES           | 790,671    | 1,033,000  | 1,066,425  | 496,005       | 517,697    | 1,167,697  | 650,000    | 125.56   |
| 313                               | LEGAL SERVICES                 | 335,248    | 108,000    | 106,700    | 10,754        | 8,000      | 8,000      | 0          | 0.00     |
| 319                               | OTHER PROFESSIONAL SVCS        | 13,598     | 33,539     | 37,939     | 11,949        | 53,921     | 16,921     | (37,000)   | (68.62)  |
| 321                               | ACCOUNTING SERVICES            | 1,000      | 1,000      | 1,000      | 1,000         | 1,000      | 1,000      | 0          | 0.00     |
| 322                               | AUDITING SERVICES              | 5,827      | 4,919      | 7,764      | 3,000         | 4,558      | 4,558      | 0          | 0.00     |
| 323                               | TRUSTEE SERVICES               | 8,620      | 8,620      | 8,620      | 8,620         | 8,620      | 8,620      | 0          | 0.00     |
| 343                               | SYSTEMS MGMT SUPPORT           | 68,774     | 71,365     | 86,970     | 64,283        | 83,430     | 83,430     | 0          | 0.00     |
| 349                               | MISC CONTRACTUAL SVCS          | 2,546,854  | 3,036,000  | 3,036,000  | 2,228,426     | 3,369,500  | 3,406,500  | 37,000     | 1.10     |
| 414                               | INTERNET                       | 8,290      | 0          | 3,300      | 3,245         | 0          | 0          | 0          | 0.00     |
| 431                               | ELECTRICITY                    | 625,338    | 735,000    | 732,500    | 425,639       | 745,000    | 745,000    | 0          | 0.00     |
| 432                               | NATURAL GAS                    | 0          | 0          | 0          | 0             | 0          | 2,000      | 2,000      | 0.00     |
| 433                               | WATER & SEWER                  | 7,719      | 500        | 500        | 31            | 20,500     | 20,500     | 0          | 0.00     |
| 442                               | EQUIPMENT RENTAL               | 61,342     | 9,000      | 71,500     | 51,404        | 49,000     | 49,000     | 0          | 0.00     |
| 451                               | CASUALTY & LIABILITY INSUR     | 79,015     | 146,405    | 146,405    | 63,376        | 91,281     | 91,281     | 0          | 0.00     |
| 462                               | BUILDING/STRUCTURE MAINT       | 882,057    | 891,874    | 1,145,588  | 865,628       | 1,193,236  | 1,316,236  | 123,000    | 10.31    |
| 463                               | LANDSCAPE MAINT-RECURRING      | 12,305     | 13,306     | 13,906     | 8,779         | 13,306     | 13,306     | 0          | 0.00     |
| 464                               | LANDSCAPE MAINT-NON RECURRING  | 2,250      | 2,500      | 21,900     | 20,508        | 2,000      | 2,000      | 0          | 0.00     |
| 465                               | VEHICLE REPAIR & MAINT         | 12,561     | 0          | 12,230     | 8,672         | 0          | 0          | 0          | 0.00     |
| 491                               | BANK CHARGES                   | 0          | 0          | 100        | 12            | 0          | 0          | 0          | 0.00     |
| 493                               | PERMITS & LICENSES             | 11,025     | 6,075      | 6,075      | 25            | 10,075     | 10,075     | 0          | 0.00     |
| 497                               | LEGAL ADVERTISING              | 44         | 250        | 250        | 21            | 50         | 50         | 0          | 0.00     |
| 524                               | NON CAPITAL FF&E               | 0          | 0          | 1,800      | 1,799         | 0          | 0          | 0          | 0.00     |
| 525                               | NON CAPITAL HARDWARE/SOFTWARE  | 0          | 5,000      | 5,000      | 0             | 5,000      | 5,000      | 0          | 0.00     |

FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>PROPOSED<br>BUDGET | 2026-27<br>FINAL<br>BUDGET | 2026-27<br>FINAL<br>AMT CHANGE | 2026-27<br>FINAL<br>% CHANGE |
|----------------------------------------------|-------------|---------------------|-------------------------------|------------------------------|--------------------------------------|-------------------------------|----------------------------|--------------------------------|------------------------------|
| Fund: 20.422 LSSA                            |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| APPROPRIATIONS                               |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| 526 METER SUPPLIES                           |             | 97,797              | 70,000                        | 63,155                       | 7,356                                | 70,000                        | 70,000                     | 0                              | 0.00                         |
| 529 OPERATING SUPPLIES OTHER                 |             | 252,366             | 304,750                       | 327,250                      | 201,307                              | 346,500                       | 346,500                    | 0                              | 0.00                         |
| 543 PROFESSIONAL DUES                        |             | 323                 | 0                             | 331                          | 331                                  | 0                             | 0                          | 0                              | 0.00                         |
| 591 DEPRECIATION EXPENSE                     |             | 1,509,003           | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 622 BUILDINGS                                |             | 258,345             | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 633 INFRASTRUCTURE                           |             | 8,250,669           | 5,345,836                     | 6,014,786                    | 1,078,116                            | 5,954,865                     | 7,668,907                  | 1,714,042                      | 28.78                        |
| 641 VEHICLES                                 |             | 543,292             | 90,000                        | 16,000                       | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 642 CAPITAL FF&E                             |             | 61,348              | 0                             | 86,000                       | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 710 PRINCIPAL                                |             | 2,815,000           | 2,930,000                     | 2,930,000                    | 5,860,000                            | 3,070,000                     | 3,070,000                  | 0                              | 0.00                         |
| 721 INTEREST EXP - SR DEBT                   |             | 2,275,944           | 2,206,269                     | 2,206,269                    | 1,602,447                            | 2,063,589                     | 2,063,589                  | 0                              | 0.00                         |
| 911 TRANS TO GENERAL R&R                     |             | 1,000,000           | 1,000,000                     | 1,000,000                    | 750,001                              | 1,000,000                     | 1,000,000                  | 0                              | 0.00                         |
| 991 SETTLEMENT PROJECTS                      |             | 178,250             | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| TOTAL APPROPRIATIONS                         |             | 23,261,084          | 18,571,696                    | 19,674,751                   | 14,161,601                           | 19,001,534                    | 21,490,576                 | 2,489,042                      | 13.10                        |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.422 |             | (6,063,465)         | 0                             | 0                            | (1,255,243)                          | 0                             | 0                          | 0                              | 0.00                         |

## Lake Sumter Service Area Fund (LSSA)

### Adjustments since Proposed

**FY 2026-27**

#### Expenditure

**312 Engineering Services:** Increased \$650,000 for Engineering Services provided by VIKUS.

**319 Other Professional Services:** Decreased (\$37,000) due to moving funding for satellite leak protection to Misc. Contractual Services

**349 Misc Contractual Services:** Increased \$37,000 due to satellite leak protection being moved to this account.

**432 Natural Gas:** Increased \$2,000 for Paradise LS Generator natural gas expenses.

**462 Building/Structure Maint.:** Increased \$123,000 for the LS 9/20 Pump Replacement.

**633 Infrastructure:** Increased by \$1,714,042 due re-budgeted projects; including: Sludge Holding Blower Replacement \$1,203,042 SCADA Master Plan Improvements \$300,000 and Candlebrook Force Main Relining/Replacement \$136,000 & Headwork improvements 75,000.

|                                |                     |
|--------------------------------|---------------------|
| <b>Proposed Budget</b>         | <b>\$19,001,534</b> |
| Engineering Services Other     | 650,000             |
| Professional Services          | (37,000)            |
| Misc. Contractual Services     | 37,000              |
| Natural Gas                    | 2,000               |
| Building/Structure Maintenance | 123,000             |
| Infrastructure                 | 1,714,042           |
| <b>Final Budget</b>            | <b>\$21,490,576</b> |

## LSSA - WORKING CAPITAL AND RESERVE BALANCES

### WORKING CAPITAL

|                          | 2025-26<br>Amended | 2026-27    | 2027-28    | 2028-29    | 2029-30    | 2030-31    |
|--------------------------|--------------------|------------|------------|------------|------------|------------|
| Beginning Balance        | 17,703,862         | 15,830,361 | 11,459,605 | 8,881,334  | 571,186    | 5,202,019  |
| Deposits                 | 9,664,981          | 11,986,231 | 12,581,151 | 13,091,872 | 13,620,193 | 14,171,590 |
| Expenditures             | 7,421,696          | 7,688,080  | 6,558,172  | 6,691,020  | 6,639,360  | 7,016,025  |
| Capital Improvement Plan | 3,116,786          | 7,668,907  | 7,601,250  | 13,711,000 | 1,350,000  | 875,000    |
| Transfer to Reserve      | 1,000,000          | 1,000,000  | 1,000,000  | 1,000,000  | 1,000,000  | 1,000,000  |
| Ending Balance           | 15,830,361         | 11,459,605 | 8,881,334  | 571,186    | 5,202,019  | 10,482,584 |

### Debt Service

|                   | 2025-26<br>Amended | 2026-27   | 2027-28   | 2028-29   | 2029-30   | 2030-31   |
|-------------------|--------------------|-----------|-----------|-----------|-----------|-----------|
| Beginning Balance | 316,869            | 316,869   | 316,869   | 316,869   | 316,869   | 316,869   |
| Deposits          | 5,136,269          | 5,133,589 | 5,129,132 | 5,127,540 | 5,123,458 | 5,111,863 |
| Expenditures      | 5,136,269          | 5,133,589 | 5,129,132 | 5,127,540 | 5,123,458 | 5,111,863 |
| Ending Balance    | 316,869            | 316,869   | 316,869   | 316,869   | 316,869   | 316,869   |

### RESERVES

#### General R & R Reserve

|                   | 2025-26<br>Amended | 2026-27   | 2027-28   | 2028-29   | 2029-30   | 2030-31   |
|-------------------|--------------------|-----------|-----------|-----------|-----------|-----------|
| Beginning Balance | 9,850,000          | 7,850,000 | 8,850,000 | 7,350,000 | 5,850,000 | 4,350,000 |
| Deposits          | 1,000,000          | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Expenditures      | 3,000,000          | 0         | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| Ending Balance    | 7,850,000          | 8,850,000 | 7,350,000 | 5,850,000 | 4,350,000 | 2,850,000 |

|                          |              |
|--------------------------|--------------|
| FY25-26 Operating Budget | \$ 7,421,696 |
| 3 Months                 | \$ 1,844,366 |
| 4 Months                 | \$ 2,459,154 |

**FY2026-27 CAPITAL LIST**  
**LITTLE SUMTER SERVICE AREA FUND**  
**CAPITAL PROJECTS**

| Facility/Location                                 | Description                                                        | Final               | Funding Source  |
|---------------------------------------------------|--------------------------------------------------------------------|---------------------|-----------------|
| <b><u>LSSA Wastewater Plant</u></b>               |                                                                    |                     |                 |
| Headworks                                         | Headworks Screen Replacement & Controls & Improvements             | \$ 915,000          | Working Capital |
| Oxidation Ditch                                   | Anoxic Mixer & Gear Box Replacement (4)                            | 250,000             | Working Capital |
| Plant Site                                        | Sludge Tank Holding Blower Replacement                             | 1,203,042           | Working Capital |
| Oxidation Ditch                                   | OD No. 3 - Aerator & Gear Boxes Rebuilds (3)                       | 200,000             | Working Capital |
| Effluent Holding Basins                           | Reject & Effluent Holding Basin - Re-Lining                        | 40,000              | Working Capital |
| Plant Site                                        | WWTP Compound loop analyzer                                        | 285,000             | Working Capital |
| Plant Site                                        | Remove & replace with main-tie-main switchboard                    | 625,000             | Working Capital |
| Plant Site                                        | Repair/replace fencing of the power corridor next to the LSSA WWTP | 10,000              | Working Capital |
| Reuse Distribution Piping                         | Replace Section of Reuse Distribution Piping to Hawks Bay          | 50,000              | Working Capital |
| Plant Site                                        | BMAP - Improvements to Reduce Nitrogen                             | 175,000             | Working Capital |
| <b>SubTotal</b>                                   |                                                                    | <b>\$ 3,753,042</b> |                 |
|                                                   |                                                                    |                     |                 |
| <b><u>LSSA Lift Stations &amp; Collection</u></b> |                                                                    |                     |                 |
| Lift Station                                      | Install VEGA Radar Level Sensors (10/yr)                           | \$ 27,000           | Working Capital |
| Lift Station No 2                                 | Purchase Pump Spare                                                | 45,000              | Working Capital |
| Lift Station No 10                                | LS 10 - Rehab Station (Mech, Elect, Pumps and Coating)             | 395,000             | Working Capital |
| Collection                                        | Candlebrook Force main relining - rebugeted                        | 136,000             | Working Capital |
| Lift Station No 10                                | Replace Generator                                                  | 140,000             | Working Capital |
| <b>SubTotal</b>                                   |                                                                    | <b>\$ 743,000</b>   |                 |
|                                                   |                                                                    |                     |                 |
| <b><u>LSSA Potable Water System</u></b>           |                                                                    |                     |                 |
| General - Water                                   | Belle Meade - Water Main Replacement and Looping                   | \$ 1,300,000        | Working Capital |
| General - Water                                   | Interconnect Rehab (1-Morse/Modero, 2-El Camino, 4-Bob Evans)      | 55,000              | Working Capital |
| General - Water                                   | PFAS/PFOS Improvements                                             | 90,000              | Working Capital |
| WTP 2                                             | WTP 2 Chlorine Injection Rehab                                     | 50,000              | Working Capital |
| WTP 2                                             | Replace Generator and Transfer Switch                              | 330,000             | Working Capital |
| WTP 3                                             | Electrical Room Rehab                                              | 65,000              | Working Capital |
| WTP 4                                             | WTP 4 Well Rehabilitation                                          | 150,000             | Working Capital |
| <b>SubTotal</b>                                   |                                                                    | <b>\$ 2,040,000</b> |                 |
|                                                   |                                                                    |                     |                 |
| <b><u>LSSA General</u></b>                        |                                                                    |                     |                 |
| Valve Replacement Program                         | VRP - Collections & Distribution                                   | \$ 147,000          | Working Capital |
| Valve Replacement Program                         | VRP - Stations                                                     | 72,000              | Working Capital |
| Manhole Rehab Program                             | Manhole Rehab and Replacement Program                              | 150,000             | Working Capital |
| VFD Program                                       | VFD Program                                                        | 15,000              | Working Capital |
| SCADA System                                      | SCADA Master Plan                                                  | 748,865             | Working Capital |
| <b>SubTotal</b>                                   |                                                                    | <b>\$ 1,132,865</b> |                 |
|                                                   |                                                                    |                     |                 |
|                                                   |                                                                    |                     |                 |
|                                                   | <b>TOTAL</b>                                                       | <b>\$ 7,668,907</b> |                 |

FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                               | DESCRIPTION | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>PROPOSED<br>BUDGET | 2026-27<br>FINAL<br>BUDGET | 2026-27<br>FINAL<br>AMT CHANGE | 2026-27<br>FINAL<br>% CHANGE |
|-----------------------------------------|-------------|---------------------|-------------------------------|------------------------------|--------------------------------------|-------------------------------|----------------------------|--------------------------------|------------------------------|
| Fund: 20.124 SRF FIRE SAFETY            |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| ESTIMATED REVENUES                      |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| 325.212 FIRE ASSESS - LAKE RESIDENTIAL  |             | 2,398,167           | 3,601,516                     | 3,601,516                    | 3,149,384                            | 3,126,326                     | 3,126,326                  | 0                              | 0.00                         |
| 329.100 INSPECTION FEE                  |             | 116,509             | 95,000                        | 95,000                       | 83,746                               | 115,000                       | 115,000                    | 0                              | 0.00                         |
| 334.203 GRANT                           |             | 0                   | 0                             | 124,659                      | 124,658                              | 0                             | 0                          | 0                              | 0.00                         |
| 335.211 FIREFIGHTER SUPPLEMENTAL COMP   |             | 55,613              | 55,000                        | 55,000                       | 28,930                               | 56,000                        | 56,000                     | 0                              | 0.00                         |
| 338.033 SAFETY FEES FROM RAD (CURRENT)  |             | 1,090,812           | 1,092,738                     | 1,092,738                    | 818,158                              | 1,090,878                     | 1,090,878                  | 0                              | 0.00                         |
| 338.034 SAFETY FEES FROM SLAD (CURRENT) |             | 2,282,390           | 2,546,508                     | 2,546,508                    | 1,911,411                            | 2,548,564                     | 2,548,564                  | 0                              | 0.00                         |
| 338.035 SAFETY FEES FROM SLAD (FUTURE)  |             | 264,325             | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 338.036 SUMTER CO FIRE ASSESS REV SHAR  |             | 19,122,746          | 16,477,832                    | 16,477,832                   | 17,007,617                           | 25,922,663                    | 25,922,663                 | 0                              | 0.00                         |
| 338.039 SUMTER CO MEDICAL ASSESS REV S  |             | 11,943,934          | 13,034,682                    | 13,034,682                   | 9,784,612                            | 13,121,015                    | 13,121,015                 | 0                              | 0.00                         |
| 338.100 SAFETY FEES FROM RAD (FUTURE)   |             | 951                 | 1,078                         | 1,078                        | 979                                  | 1,469                         | 1,469                      | 0                              | 0.00                         |
| 338.126 FUTURES                         |             | 277,750             | 402,941                       | 402,941                      | 308,040                              | 555,256                       | 555,256                    | 0                              | 0.00                         |
| 339.201 FIRE PROTECT-FRUITLAND PARK     |             | 423,644             | 434,356                       | 434,356                      | 494,293                              | 678,836                       | 678,836                    | 0                              | 0.00                         |
| 341.600 UF REIMBURSEMENT                |             | 190,661             | 564,334                       | 564,334                      | 427,819                              | 639,255                       | 639,255                    | 0                              | 0.00                         |
| 341.908 ELECTRIC REIMBURSEMENT          |             | 4,155               | 0                             | 0                            | 3,327                                | 0                             | 0                          | 0                              | 0.00                         |
| 341.917 INSURANCE REIMBURSEMENT         |             | 15,423              | 0                             | 0                            | 230,612                              | 0                             | 0                          | 0                              | 0.00                         |
| 341.999 MISCELLANEOUS REVENUE           |             | 61,933              | 90,000                        | 90,000                       | 86,589                               | 90,000                        | 90,000                     | 0                              | 0.00                         |
| 342.401 CPR CLASS FEES                  |             | 4,765               | 7,500                         | 7,500                        | 2,095                                | 2,000                         | 2,000                      | 0                              | 0.00                         |
| 342.602 VPSD TRANSPORT REVENUE          |             | 9,476,785           | 11,225,000                    | 11,225,000                   | 8,398,251                            | 11,650,000                    | 11,650,000                 | 0                              | 0.00                         |
| 342.905 TUITION REIMBURSEMENT           |             | 28,714              | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 361.101 INT INCOME - CFB                |             | 116,748             | 140,000                       | 140,000                      | 60,287                               | 60,000                        | 60,000                     | 0                              | 0.00                         |
| 361.102 INT INCOME - CASH EQUIV         |             | 579,507             | 500,000                       | 500,000                      | 478,072                              | 617,400                       | 617,400                    | 0                              | 0.00                         |
| 361.103 INT INCOME - USB                |             | 5,787               | 0                             | 0                            | 15,252                               | 0                             | 0                          | 0                              | 0.00                         |
| 361.306 FLGIT-UNREALIZED GAIN/LOSS      |             | 78,688              | 0                             | 0                            | 41,200                               | 0                             | 0                          | 0                              | 0.00                         |
| 361.307 LTP UNREALIZED GAIN/LOSS        |             | 290,358             | 0                             | 0                            | 207,523                              | 0                             | 0                          | 0                              | 0.00                         |
| 361.309 FLFIT-UNREALIZED GAIN/LOSS      |             | 3,717               | 0                             | 0                            | (15,477)                             | 0                             | 0                          | 0                              | 0.00                         |
| 361.407 LTP REALIZED GAIN/LOSS          |             | 119,864             | 90,000                        | 90,000                       | 176,203                              | 210,000                       | 210,000                    | 0                              | 0.00                         |
| 361.409 FLFIT-REALIZED GAIN/LOSS        |             | 80,109              | 45,000                        | 45,000                       | 69,341                               | 50,000                        | 50,000                     | 0                              | 0.00                         |
| 364.001 DISPOSITION OF FIXED ASSETS     |             | 30,850              | 0                             | 0                            | 474,271                              | 0                             | 0                          | 0                              | 0.00                         |
| 366.005 DONATION - EE APPRECIATION      |             | 15,860              | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 384.003 DEBT PROCEEDS                   |             | 30,547,861          | 0                             | 1,100,000                    | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 669.901 (ADD)/USE-WORKING CAPITAL       |             | 0                   | (994,589)                     | 3,645,851                    | 0                                    | (323,864)                     | (323,864)                  | 0                              | 0.00                         |
| 669.903 (ADD)/USE-GENERAL R&R           |             | 0                   | 5,133,500                     | 5,133,500                    | 0                                    | 5,117,587                     | 5,051,822                  | (65,765)                       | (1.29)                       |
| TOTAL ESTIMATED REVENUES                |             | 79,628,626          | 54,542,396                    | 60,407,495                   | 44,367,193                           | 65,328,385                    | 65,262,620                 | (65,765)                       | (0.10)                       |
| APPROPRIATIONS                          |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| 121 REGULAR SALARY & WAGES              |             | 13,922,758          | 15,582,081                    | 15,582,081                   | 12,273,365                           | 21,312,978                    | 21,312,978                 | 0                              | 0.00                         |
| 141 OVERTIME                            |             | 5,750,181           | 5,782,536                     | 5,782,536                    | 5,118,174                            | 5,220,049                     | 5,220,049                  | 0                              | 0.00                         |
| 211 SOCIAL SECURITY TAXES               |             | 1,166,936           | 1,321,599                     | 1,321,599                    | 1,030,182                            | 1,511,844                     | 1,511,844                  | 0                              | 0.00                         |
| 212 MEDICARE TAXES                      |             | 273,287             | 309,523                       | 309,523                      | 242,644                              | 354,173                       | 354,173                    | 0                              | 0.00                         |
| 221 RETIREMENT CONTR-EMPLOYER           |             | 3,650,701           | 4,263,193                     | 4,258,193                    | 3,306,577                            | 4,413,180                     | 4,413,180                  | 0                              | 0.00                         |
| 222 RETIREMENT CONTR-EMPLOYER MATCH     |             | 471,933             | 639,467                       | 639,467                      | 432,922                              | 731,608                       | 731,608                    | 0                              | 0.00                         |
| 231 HEALTH & LIFE INSURANCE             |             | 3,816,943           | 5,030,559                     | 4,959,789                    | 3,527,352                            | 8,847,745                     | 8,847,745                  | 0                              | 0.00                         |
| 235 FF CANCER BENEFIT                   |             | 96,368              | 53,800                        | 104,570                      | 78,256                               | 127,800                       | 127,800                    | 0                              | 0.00                         |
| 241 WORKER'S COMPENSATION               |             | 551,053             | 695,904                       | 695,904                      | 684,439                              | 752,055                       | 752,055                    | 0                              | 0.00                         |
| 311 MANAGEMENT FEES                     |             | 1,864,048           | 1,722,826                     | 1,722,826                    | 1,292,125                            | 2,530,198                     | 2,530,198                  | 0                              | 0.00                         |
| 312 ENGINEERING SERVICES                |             | 120                 | 12,000                        | 12,000                       | 5,190                                | 12,000                        | 12,000                     | 0                              | 0.00                         |
| 313 LEGAL SERVICES                      |             | 94,161              | 95,000                        | 95,000                       | 27,171                               | 95,000                        | 95,000                     | 0                              | 0.00                         |
| 314 TAX COLLECTOR FEES                  |             | 25,385              | 32,520                        | 41,520                       | 38,049                               | 33,500                        | 33,500                     | 0                              | 0.00                         |
| 319 OTHER PROFESSIONAL SVCS             |             | 590,605             | 692,639                       | 691,214                      | 345,799                              | 678,113                       | 678,113                    | 0                              | 0.00                         |
| 322 AUDITING SERVICES                   |             | 8,068               | 12,000                        | 14,845                       | 12,000                               | 13,387                        | 13,387                     | 0                              | 0.00                         |
| 323 TRUSTEE SERVICES                    |             | 0                   | 0                             | 0                            | 3,750                                | 3,750                         | 3,750                      | 0                              | 0.00                         |
| 341 JANITORIAL SVCS                     |             | 9,688               | 10,465                        | 10,465                       | 7,266                                | 16,147                        | 16,147                     | 0                              | 0.00                         |
| 342 HEALTH SERVICES                     |             | 189,749             | 267,000                       | 262,000                      | 20,140                               | 216,500                       | 216,500                    | 0                              | 0.00                         |

FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION                   | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>PROPOSED<br>BUDGET | 2026-27<br>FINAL<br>BUDGET | 2026-27<br>FINAL<br>AMT CHANGE | 2026-27<br>FINAL<br>% CHANGE |
|----------------------------------------------|-------------------------------|---------------------|-------------------------------|------------------------------|--------------------------------------|-------------------------------|----------------------------|--------------------------------|------------------------------|
| Fund: 20.124 SRF FIRE SAFETY                 |                               |                     |                               |                              |                                      |                               |                            |                                |                              |
| APPROPRIATIONS                               |                               |                     |                               |                              |                                      |                               |                            |                                |                              |
| 343                                          | SYSTEMS MGMT SUPPORT          | 23,376              | 0                             | 0                            | 0                                    | 705                           | 705                        | 0                              | 0.00                         |
| 344                                          | PAYROLL SERVICES              | 49,941              | 71,933                        | 69,088                       | 37,642                               | 75,530                        | 75,530                     | 0                              | 0.00                         |
| 349                                          | MISC CONTRACTUAL SVCS         | 389,516             | 542,940                       | 498,490                      | 300,119                              | 392,215                       | 392,215                    | 0                              | 0.00                         |
| 401                                          | TRAVEL & PER DIEM             | 21,341              | 61,110                        | 56,110                       | 19,575                               | 53,468                        | 53,468                     | 0                              | 0.00                         |
| 411                                          | TELEPHONE                     | 2,076               | 2,000                         | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 412                                          | POSTAGE                       | 1,524               | 2,015                         | 2,015                        | 1,159                                | 2,110                         | 2,110                      | 0                              | 0.00                         |
| 413                                          | CABLE                         | 4,957               | 6,000                         | 6,000                        | 2,743                                | 5,650                         | 5,650                      | 0                              | 0.00                         |
| 431                                          | ELECTRICITY                   | 149,728             | 128,000                       | 128,000                      | 117,876                              | 169,745                       | 169,745                    | 0                              | 0.00                         |
| 432                                          | NATURAL GAS                   | 19,173              | 23,441                        | 23,441                       | 22,681                               | 17,615                        | 17,615                     | 0                              | 0.00                         |
| 433                                          | WATER & SEWER                 | 34,667              | 30,750                        | 55,250                       | 41,279                               | 50,100                        | 50,100                     | 0                              | 0.00                         |
| 434                                          | IRRIGATION WATER              | 26,124              | 21,762                        | 22,012                       | 18,882                               | 31,760                        | 31,760                     | 0                              | 0.00                         |
| 436                                          | SOLID WASTE                   | 12,754              | 22,123                        | 22,123                       | 16,797                               | 30,155                        | 30,155                     | 0                              | 0.00                         |
| 441                                          | OFFICE LEASES                 | 297,421             | 101,377                       | 101,377                      | 74,760                               | 102,915                       | 102,915                    | 0                              | 0.00                         |
| 442                                          | EQUIPMENT RENTAL              | 15,430              | 5,200                         | 5,200                        | 3,780                                | 5,625                         | 5,625                      | 0                              | 0.00                         |
| 443                                          | VEHICLE RENTAL                | 34,476              | 1,823,260                     | 164,093                      | 0                                    | 75,000                        | 75,000                     | 0                              | 0.00                         |
| 451                                          | CASUALTY & LIABILITY INSUR    | 429,368             | 413,691                       | 413,691                      | 331,885                              | 493,874                       | 493,874                    | 0                              | 0.00                         |
| 461                                          | EQUIPMENT MAINTENANCE         | 439,258             | 560,695                       | 542,620                      | 223,089                              | 436,795                       | 436,795                    | 0                              | 0.00                         |
| 462                                          | BUILDING/STRUCTURE MAINT      | 533,873             | 298,429                       | 609,899                      | 252,985                              | 583,140                       | 583,140                    | 0                              | 0.00                         |
| 463                                          | LANDSCAPE MAINT-RECURRING     | 77,607              | 91,158                        | 108,309                      | 75,839                               | 106,267                       | 106,267                    | 0                              | 0.00                         |
| 464                                          | LANDSCAPE MAINT-NON RECURRING | 18,147              | 19,700                        | 18,900                       | 3,798                                | 36,750                        | 36,750                     | 0                              | 0.00                         |
| 465                                          | VEHICLE REPAIR & MAINT        | 20,687              | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 468                                          | IRRIGATION REPAIR             | 1,440               | 5,190                         | 5,190                        | 1,614                                | 5,671                         | 5,671                      | 0                              | 0.00                         |
| 469                                          | OTHER MAINTENANCE             | 43,350              | 243,330                       | 243,330                      | 194,157                              | 19,000                        | 19,000                     | 0                              | 0.00                         |
| 491                                          | BANK CHARGES                  | 30,191              | 40,335                        | 40,335                       | 24,088                               | 41,545                        | 41,545                     | 0                              | 0.00                         |
| 493                                          | PERMITS & LICENSES            | 1,692               | 42,335                        | 42,335                       | 5,757                                | 37,905                        | 37,905                     | 0                              | 0.00                         |
| 497                                          | LEGAL ADVERTISING             | 245                 | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 511                                          | OFFICE SUPPLIES               | 19,420              | 21,500                        | 21,500                       | 8,144                                | 22,560                        | 22,560                     | 0                              | 0.00                         |
| 521                                          | GASOLINE/DIESEL               | 312,211             | 293,500                       | 296,500                      | 261,075                              | 378,514                       | 378,514                    | 0                              | 0.00                         |
| 522                                          | OPERATING SUPPLIES            | 1,334,173           | 1,466,406                     | 1,484,356                    | 760,602                              | 1,711,895                     | 1,711,895                  | 0                              | 0.00                         |
| 524                                          | NON CAPITAL FF&E              | 1,151,907           | 968,060                       | 934,088                      | 539,815                              | 969,335                       | 969,335                    | 0                              | 0.00                         |
| 525                                          | NON CAPITAL HARDWARE/SOFTWARE | 30,736              | 0                             | 21,250                       | 12,284                               | 0                             | 0                          | 0                              | 0.00                         |
| 529                                          | OPERATING SUPPLIES OTHER      | 60,815              | 116,100                       | 126,550                      | 47,864                               | 91,650                        | 91,650                     | 0                              | 0.00                         |
| 541                                          | BOOKS & PUBLICATIONS          | 10,759              | 18,525                        | 18,025                       | 6,072                                | 19,390                        | 19,390                     | 0                              | 0.00                         |
| 542                                          | TRAINING & EDUCATION          | 99,517              | 169,045                       | 169,045                      | 93,789                               | 136,765                       | 136,765                    | 0                              | 0.00                         |
| 543                                          | PROFESSIONAL DUES             | 3,365               | 14,925                        | 15,425                       | 4,431                                | 16,455                        | 16,455                     | 0                              | 0.00                         |
| 545                                          | TUITION ASSISTANCE            | 49,447              | 197,000                       | 142,500                      | 21,710                               | 144,000                       | 144,000                    | 0                              | 0.00                         |
| 611                                          | LAND                          | 4,980,000           | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 622                                          | BUILDINGS                     | 19,569,134          | 422,500                       | 402,881                      | 44,750                               | 1,100,000                     | 1,100,000                  | 0                              | 0.00                         |
| 623                                          | LEASEHOLD IMPROVEMENTS        | 1,332,451           | 3,500,000                     | 3,500,000                    | 64,998                               | 3,380,002                     | 3,314,237                  | (65,765)                       | (1.95)                       |
| 633                                          | INFRASTRUCTURE                | 226,575             | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 641                                          | VEHICLES                      | 1,885,012           | 0                             | 3,931,402                    | 3,931,397                            | 0                             | 0                          | 0                              | 0.00                         |
| 642                                          | CAPITAL FF&E                  | 935,836             | 1,211,000                     | 3,069,487                    | 2,598,935                            | 637,585                       | 637,585                    | 0                              | 0.00                         |
| 710                                          | PRINCIPAL                     | 0                   | 120,000                       | 120,000                      | 120,000                              | 305,000                       | 305,000                    | 0                              | 0.00                         |
| 714                                          | NOTES                         | 142,921             | 138,411                       | 1,101,802                    | 617,868                              | 846,116                       | 846,116                    | 0                              | 0.00                         |
| 720                                          | INTEREST                      | 145,829             | 678,440                       | 678,440                      | 1,092,548                            | 1,317,150                     | 1,317,150                  | 0                              | 0.00                         |
| 724                                          | INTEREST EXP - NOTES          | 84,296              | 83,833                        | 611,130                      | 349,719                              | 412,381                       | 412,381                    | 0                              | 0.00                         |
| 730                                          | MISC BOND EXPENSES            | 124,411             | 0                             | 38,509                       | 38,509                               | 0                             | 0                          | 0                              | 0.00                         |
| 911                                          | TRANS TO GENERAL R&R          | 3,669,650           | 4,043,265                     | 4,043,265                    | 3,032,451                            | 4,196,020                     | 4,196,020                  | 0                              | 0.00                         |
| TOTAL APPROPRIATIONS                         |                               | 71,328,811          | 54,542,396                    | 60,407,495                   | 43,862,867                           | 65,328,385                    | 65,262,620                 | (65,765)                       | (0.10)                       |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.124 |                               | 8,299,815           | 0                             | 0                            | 504,326                              | 0                             | 0                          | 0                              | 0.00                         |

**SAFETY**  
**Adjustments since Proposed Budget**  
**FY2026-27**

**Expenditure**

**623 Leasehold Improvements:** Due to final adjustments to re-budgeted amount for Station 51 Renovation.

|                        |                     |
|------------------------|---------------------|
| <b>Proposed Budget</b> | <b>\$65,328,385</b> |
| Leasehold Improvements | (65,765)            |
| <b>Final Budget</b>    | <b>\$65,262,620</b> |

## SAFETY - WORKING CAPITAL AND RESERVE BALANCES

| <b>WORKING CAPITAL</b> | <b>2025-26<br/>Amended<br/>Budget</b> | <b>2026-27</b> | <b>2027-28</b> | <b>2028-29</b> | <b>2029-30</b> | <b>2030-31</b> |
|------------------------|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Beginning Balance      | 28,106,004                            | 24,460,153     | 24,784,017     | 24,133,670     | 22,950,926     | 21,427,610     |
| Deposits               | 52,026,144                            | 60,534,662     | 57,517,526     | 58,617,188     | 60,139,405     | 61,722,681     |
| Expenditures           | 51,628,730                            | 56,014,778     | 53,815,181     | 55,290,568     | 56,996,685     | 59,215,569     |
| Capital Expenditures   | -                                     | -              | -              | -              | -              | -              |
| Transfer to R&R        | 4,043,265                             | 4,196,020      | 4,352,692      | 4,509,364      | 4,666,036      | 4,822,708      |
| Ending Balance         | 24,460,153                            | 24,784,017     | 24,133,670     | 22,950,926     | 21,427,610     | 19,112,014     |

| <b>RESERVES (General/Vehicle)</b> | <b>2025-26<br/>Amended<br/>Budget</b> | <b>2026-27</b> | <b>2027-28</b> | <b>2028-29</b> | <b>2029-30</b> | <b>2030-31</b> |
|-----------------------------------|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Beginning Balance                 | 5,939,108                             | 4,848,873      | 3,993,071      | 6,886,478      | 9,601,947      | 13,458,893     |
| Deposits                          | 4,043,265                             | 4,196,020      | 4,352,692      | 4,509,364      | 4,666,036      | 4,822,708      |
| Capital Expenditures              | 5,133,500                             | 5,051,822      | 1,459,285      | 1,793,895      | 809,090        | 991,530        |
| Ending Balance                    | 4,848,873                             | 3,993,071      | 6,886,478      | 9,601,947      | 13,458,893     | 17,290,071     |

|                     |                   |                   |                   |                   |                   |                   |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Fund Balance</b> | <b>29,309,026</b> | <b>28,777,088</b> | <b>31,020,148</b> | <b>32,552,873</b> | <b>34,886,503</b> | <b>36,402,085</b> |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

|                          |              |
|--------------------------|--------------|
| FY25-26 Operating Budget | \$51,628,730 |
| 3 Months                 | \$12,907,183 |
| 4 Months                 | \$17,209,577 |

**FY 2026-27  
SAFETY  
CAPITAL PROJECTS**

| Account                  | Location      | Description                                   | Proposed            | Final               | Funding Source |
|--------------------------|---------------|-----------------------------------------------|---------------------|---------------------|----------------|
| 20.124-90.95.041-522.622 | Station #41   | ST41 BC Office and Bunk Room                  | 350,000             | 350,000             | General R&R    |
| 20.124-90.95.044-522.622 | Station #44   | HVAC System Replacement                       | 750,000             | 750,000             | General R&R    |
|                          |               | <b>Building Total - 522.622</b>               | <b>\$ 1,100,000</b> | <b>\$ 1,100,000</b> |                |
|                          |               |                                               |                     |                     |                |
|                          |               |                                               |                     |                     |                |
| 20.124-90.95.051-522.623 | Station #51   | Renovation - Rebudgeted                       | \$ 3,380,002        | \$ 3,314,237        | General R&R    |
|                          |               | <b>Leasehold Improvements Total - 522.623</b> | <b>\$ 3,380,002</b> | <b>\$ 3,314,237</b> |                |
|                          |               |                                               |                     |                     |                |
| 20.124-90.95.000-522.642 | Fire Stations | Holmatro - Replacements                       | \$ 110,000          | \$ 110,000          | General R&R    |
| 20.124-90.95.041-522.642 | Station #41   | Cascade System                                | \$ 80,000           | \$ 80,000           | General R&R    |
| 20.124-90.95.046-522.642 | Station #46   | Cascade System                                | \$ 80,000           | \$ 80,000           | General R&R    |
| 20.124-90.98.000-526.642 | Transport     | Ventilators                                   | \$ 35,700           | \$ 35,700           | General R&R    |
| 20.124-90.98.000-526.642 | Transport     | Simulator Manikin                             | \$ 57,000           | \$ 57,000           | General R&R    |
| 20.124-90.98.000-526.642 | Transport     | Ambulance Medical Equipment Replacements      | \$ 194,235          | \$ 194,235          | General R&R    |
| 20.124-90.98.000-526.642 | Transport     | Grant (District Portion) - EMS                | \$ 25,000           | \$ 25,000           | General R&R    |
| 20.124-90.98.000-526.642 | Transport     | EMS Electronic Dispensing Unit                | \$ 55,650           | \$ 55,650           | General R&R    |
|                          |               | <b>Capital FF&amp;E Total - 522.642</b>       | <b>\$ 637,585</b>   | <b>\$ 637,585</b>   |                |
|                          |               |                                               |                     |                     |                |
|                          |               | <b>Total Safety Capital Projects</b>          | <b>\$ 5,117,587</b> | <b>\$ 5,051,822</b> |                |

FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>PROPOSED<br>BUDGET | 2026-27<br>FINAL<br>BUDGET | 2026-27<br>FINAL<br>AMT CHANGE | 2026-27<br>FINAL<br>% CHANGE |
|----------------------------------------------|-------------|---------------------|-------------------------------|------------------------------|--------------------------------------|-------------------------------|----------------------------|--------------------------------|------------------------------|
| Fund: 20.123 ROAD MAINTENANCE                |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| ESTIMATED REVENUES                           |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| 325.214 CAM & ROAD MAINTENANCE ASSESSM       |             | 35,226              | 39,484                        | 39,484                       | 38,500                               | 42,842                        | 42,842                     | 0                              | 0.00                         |
| 361.101 INT INCOME - CFB                     |             | 1,371               | 1,000                         | 1,000                        | 1,129                                | 1,500                         | 1,500                      | 0                              | 0.00                         |
| 361.102 INT INCOME - CASH EQUIV              |             | 23,193              | 13,000                        | 13,000                       | 13,104                               | 20,000                        | 20,000                     | 0                              | 0.00                         |
| 361.105 INTEREST INCOME-TAX COLLECTOR        |             | 7                   | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 361.306 FLGIT-UNREALIZED GAIN/LOSS           |             | 7,227               | 0                             | 0                            | 3,893                                | 0                             | 0                          | 0                              | 0.00                         |
| 361.307 LTP UNREALIZED GAIN/LOSS             |             | 14,860              | 0                             | 0                            | 10,703                               | 0                             | 0                          | 0                              | 0.00                         |
| 361.309 FLFIT-UNREALIZED GAIN/LOSS           |             | 352                 | 0                             | 0                            | (2,580)                              | 0                             | 0                          | 0                              | 0.00                         |
| 361.407 LTP REALIZED GAIN/LOSS               |             | 6,764               | 0                             | 0                            | 9,088                                | 7,000                         | 7,000                      | 0                              | 0.00                         |
| 361.409 FLFIT-REALIZED GAIN/LOSS             |             | 13,980              | 0                             | 0                            | 11,557                               | 15,000                        | 15,000                     | 0                              | 0.00                         |
| 381.005 TRANSFER IN - SPECIAL REVENUE        |             | 62,230              | 69,920                        | 69,920                       | 52,445                               | 69,920                        | 69,920                     | 0                              | 0.00                         |
| 669.901 (ADD)/USE-WORKING CAPITAL            |             | 0                   | 36,464                        | 36,464                       | 0                                    | 8,811                         | 8,811                      | 0                              | 0.00                         |
| 669.903 (ADD)/USE-GENERAL R&R                |             | 0                   | 316,412                       | 316,412                      | 0                                    | 300,490                       | 300,490                    | 0                              | 0.00                         |
| TOTAL ESTIMATED REVENUES                     |             | 165,210             | 476,280                       | 476,280                      | 137,839                              | 465,563                       | 465,563                    | 0                              | 0.00                         |
| APPROPRIATIONS                               |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| 311 MANAGEMENT FEES                          |             | 1,811               | 2,303                         | 2,303                        | 1,730                                | 2,500                         | 2,500                      | 0                              | 0.00                         |
| 314 TAX COLLECTOR FEES                       |             | 661                 | 823                           | 823                          | 770                                  | 893                           | 893                        | 0                              | 0.00                         |
| 319 OTHER PROFESSIONAL SVCS                  |             | 346                 | 742                           | 742                          | 193                                  | 680                           | 680                        | 0                              | 0.00                         |
| 462 BUILDING/STRUCTURE MAINT                 |             | 151,861             | 56,000                        | 56,000                       | 46,286                               | 61,000                        | 61,000                     | 0                              | 0.00                         |
| 633 INFRASTRUCTURE                           |             | 0                   | 316,412                       | 316,412                      | 164,751                              | 300,490                       | 300,490                    | 0                              | 0.00                         |
| 911 TRANS TO GENERAL R&R                     |             | 100,000             | 100,000                       | 100,000                      | 75,001                               | 100,000                       | 100,000                    | 0                              | 0.00                         |
| TOTAL APPROPRIATIONS                         |             | 254,679             | 476,280                       | 476,280                      | 288,731                              | 465,563                       | 465,563                    | 0                              | 0.00                         |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.123 |             | (89,469)            | 0                             | 0                            | (150,892)                            | 0                             | 0                          | 0                              | 0.00                         |

ROAD MAINTENANCE

WORKING CAPITAL AND RESERVE BALANCES

| WORKING CAPITAL         | 2025-26<br>Amended<br>Budget | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 |
|-------------------------|------------------------------|---------|---------|---------|---------|---------|
| Beginning Balance       | 347,903                      | 311,439 | 302,628 | 293,816 | 285,004 | 176,192 |
| Deposits                | 123,404                      | 156,262 | 156,262 | 156,262 | 156,262 | 156,262 |
| Expenditures            | 59,868                       | 65,073  | 65,074  | 65,074  | 65,074  | 65,074  |
| Capital Expenditures    | 0                            | 0       | 0       | 0       | 0       | 0       |
| Transfer to General R&R | 100,000                      | 100,000 | 100,000 | 100,000 | 200,000 | 200,000 |
| Ending Balance          | 311,439                      | 302,628 | 293,816 | 285,004 | 176,192 | 67,380  |

RESERVES

| Road R & R        | 2025-26<br>Amended<br>Budget | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 |
|-------------------|------------------------------|---------|---------|---------|---------|---------|
| Beginning Balance | 793,118                      | 576,706 | 376,216 | 236,660 | 119,414 | 246,797 |
| Deposits          | 100,000                      | 100,000 | 100,000 | 100,000 | 200,000 | 200,000 |
| Expenditures      | 316,412                      | 300,490 | 239,556 | 217,246 | 72,617  | 285,099 |
| Ending Balance    | 576,706                      | 376,216 | 236,660 | 119,414 | 246,797 | 161,698 |

|                |         |         |         |         |         |         |
|----------------|---------|---------|---------|---------|---------|---------|
| TOTAL COMBINED | 888,145 | 678,844 | 530,476 | 404,418 | 422,989 | 229,078 |
|----------------|---------|---------|---------|---------|---------|---------|

|                          |          |
|--------------------------|----------|
| FY25-26 Operating Budget | \$59,868 |
| 3 Months                 | \$14,967 |
| 4 Months                 | \$19,956 |

FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>PROPOSED<br>BUDGET | 2026-27<br>FINAL<br>BUDGET | 2026-27<br>FINAL<br>AMT CHANGE | 2026-27<br>FINAL<br>% CHANGE |
|----------------------------------------------|-------------|---------------------|-------------------------------|------------------------------|--------------------------------------|-------------------------------|----------------------------|--------------------------------|------------------------------|
| Fund: 20.122 ROLLING ACRES                   |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| ESTIMATED REVENUES                           |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| 325.214 CAM & ROAD MAINTENANCE ASSESSM       |             | 103,362             | 103,362                       | 103,362                      | 132,958                              | 103,362                       | 103,362                    | 0                              | 0.00                         |
| 361.101 INT INCOME - CFB                     |             | 1,147               | 1,000                         | 1,000                        | 777                                  | 1,000                         | 1,000                      | 0                              | 0.00                         |
| 361.102 INT INCOME - CASH EQUIV              |             | 19,930              | 13,000                        | 13,000                       | 14,131                               | 20,000                        | 20,000                     | 0                              | 0.00                         |
| 361.105 INTEREST INCOME-TAX COLLECTOR        |             | 33                  | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 361.307 LTP UNREALIZED GAIN/LOSS             |             | 5,634               | 0                             | 0                            | 4,058                                | 0                             | 0                          | 0                              | 0.00                         |
| 361.407 LTP REALIZED GAIN/LOSS               |             | 2,565               | 5,000                         | 5,000                        | 3,445                                | 2,500                         | 2,500                      | 0                              | 0.00                         |
| 669.901 (ADD)/USE-WORKING CAPITAL            |             | 0                   | (38,114)                      | (38,114)                     | 0                                    | (44,106)                      | (44,106)                   | 0                              | 0.00                         |
| TOTAL ESTIMATED REVENUES                     |             | 132,671             | 84,248                        | 84,248                       | 155,369                              | 82,756                        | 82,756                     | 0                              | 0.00                         |
| APPROPRIATIONS                               |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| 311 MANAGEMENT FEES                          |             | 12,366              | 2,126                         | 2,126                        | 1,595                                | 2,068                         | 2,068                      | 0                              | 0.00                         |
| 314 TAX COLLECTOR FEES                       |             | 1,939               | 2,771                         | 2,771                        | 2,659                                | 2,771                         | 2,771                      | 0                              | 0.00                         |
| 319 OTHER PROFESSIONAL SVCS                  |             | 135                 | 370                           | 370                          | 77                                   | 341                           | 341                        | 0                              | 0.00                         |
| 431 ELECTRICITY                              |             | 541                 | 670                           | 670                          | 439                                  | 548                           | 548                        | 0                              | 0.00                         |
| 434 IRRIGATION WATER                         |             | 7,068               | 10,000                        | 10,000                       | 9,015                                | 10,317                        | 10,317                     | 0                              | 0.00                         |
| 462 BUILDING/STRUCTURE MAINT                 |             | 0                   | 2,000                         | 2,000                        | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 463 LANDSCAPE MAINT-RECURRING                |             | 31,583              | 30,033                        | 30,033                       | 19,309                               | 30,033                        | 30,033                     | 0                              | 0.00                         |
| 464 LANDSCAPE MAINT-NON RECURRING            |             | 6,351               | 6,800                         | 6,800                        | 4,220                                | 7,500                         | 7,500                      | 0                              | 0.00                         |
| 467 GATE MAINTENANCE                         |             | 422                 | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 468 IRRIGATION REPAIR                        |             | 47                  | 500                           | 500                          | 0                                    | 200                           | 200                        | 0                              | 0.00                         |
| 916 TRANS TO ROAD MAINT FUND                 |             | 25,791              | 28,978                        | 28,978                       | 21,736                               | 28,978                        | 28,978                     | 0                              | 0.00                         |
| TOTAL APPROPRIATIONS                         |             | 86,243              | 84,248                        | 84,248                       | 59,050                               | 82,756                        | 82,756                     | 0                              | 0.00                         |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.122 |             | 46,428              | 0                             | 0                            | 96,319                               | 0                             | 0                          | 0                              | 0.00                         |

ROLLING ACRES

WORKING CAPITAL AND RESERVE BALANCES

|                   | 2025-26<br>Amended |         |         |         |         |         |
|-------------------|--------------------|---------|---------|---------|---------|---------|
| WORKING CAPITAL   | Budget             | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 |
| Beginning Balance | 443,033            | 481,147 | 525,253 | 561,888 | 594,170 | 626,189 |
| Deposits          | 122,362            | 126,862 | 126,862 | 126,862 | 126,862 | 126,862 |
| Expenditures      | 84,248             | 82,756  | 90,227  | 94,580  | 94,843  | 97,365  |
| Ending Balance    | 481,147            | 525,253 | 561,888 | 594,170 | 626,189 | 655,686 |

RESERVES

|                   | 2025-26<br>Amended |         |         |         |         |         |
|-------------------|--------------------|---------|---------|---------|---------|---------|
| General R & R     | Budget             | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 |
| 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    | 561,147            | 605,253 | 641,888 | 674,170 | 706,189 | 735,686 |

|                          |          |
|--------------------------|----------|
| FY25-26 Operating Budget | \$84,248 |
| 3 Months                 | \$21,062 |
| 4 Months                 | \$28,083 |

FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>PROPOSED<br>BUDGET | 2026-27<br>FINAL<br>BUDGET | 2026-27<br>FINAL<br>AMT CHANGE | 2026-27<br>FINAL<br>% CHANGE |
|----------------------------------------------|-------------|---------------------|-------------------------------|------------------------------|--------------------------------------|-------------------------------|----------------------------|--------------------------------|------------------------------|
| Fund: 20.121 VOSS                            |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| ESTIMATED REVENUES                           |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| 325.214 CAM & ROAD MAINTENANCE ASSESSM       |             | 2,149,215           | 2,153,814                     | 2,153,814                    | 2,153,814                            | 2,161,575                     | 2,161,698                  | 123                            | 0.01                         |
| 341.905 PROPERTY DAMAGE REIMBURSEMENTS       |             | 1,152               | 0                             | 0                            | 10,327                               | 0                             | 0                          | 0                              | 0.00                         |
| 341.999 MISCELLANEOUS REVENUE                |             | 4,683               | 3,500                         | 3,500                        | 14                                   | 1,500                         | 1,500                      | 0                              | 0.00                         |
| 361.101 INT INCOME - CFB                     |             | 1,459               | 1,000                         | 1,000                        | 5,666                                | 5,000                         | 5,000                      | 0                              | 0.00                         |
| 361.102 INT INCOME - CASH EQUIV              |             | 67,750              | 54,000                        | 54,000                       | 29,719                               | 54,000                        | 54,000                     | 0                              | 0.00                         |
| 361.105 INTEREST INCOME-TAX COLLECTOR        |             | 400                 | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 361.306 FLGIT-UNREALIZED GAIN/LOSS           |             | 11,881              | 0                             | 0                            | 3,678                                | 0                             | 0                          | 0                              | 0.00                         |
| 361.307 LTP UNREALIZED GAIN/LOSS             |             | 37,231              | 0                             | 0                            | 26,816                               | 0                             | 0                          | 0                              | 0.00                         |
| 361.309 FLFIT-UNREALIZED GAIN/LOSS           |             | 352                 | 0                             | 0                            | (2,580)                              | 0                             | 0                          | 0                              | 0.00                         |
| 361.407 LTP REALIZED GAIN/LOSS               |             | 16,948              | 40,000                        | 40,000                       | 22,769                               | 20,000                        | 20,000                     | 0                              | 0.00                         |
| 361.409 FLFIT-REALIZED GAIN/LOSS             |             | 13,980              | 10,000                        | 10,000                       | 11,557                               | 15,000                        | 15,000                     | 0                              | 0.00                         |
| 362.003 GROUND LEASE (T)                     |             | 1,403               | 1,420                         | 1,420                        | 1,487                                | 1,561                         | 1,561                      | 0                              | 0.00                         |
| 362.019 RENTS & LEASES/T-L                   |             | 20,575              | 21,460                        | 21,460                       | 0                                    | 21,830                        | 21,830                     | 0                              | 0.00                         |
| 362.022 RENTS & LEASES/NT-L                  |             | 0                   | 0                             | 0                            | 10,039                               | 0                             | 0                          | 0                              | 0.00                         |
| 669.901 (ADD)/USE-WORKING CAPITAL            |             | 0                   | (40,521)                      | (40,521)                     | 0                                    | 129,925                       | 187,602                    | 57,677                         | 44.39                        |
| 669.903 (ADD)/USE-GENERAL R&R                |             | 0                   | 0                             | 815,569                      | 0                                    | 581,843                       | 581,843                    | 0                              | 0.00                         |
| TOTAL ESTIMATED REVENUES                     |             | 2,327,029           | 2,244,673                     | 3,060,242                    | 2,273,306                            | 2,992,234                     | 3,050,034                  | 57,800                         | 1.93                         |
| APPROPRIATIONS                               |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| 311 MANAGEMENT FEES                          |             | 167,032             | 63,603                        | 63,603                       | 47,703                               | 62,284                        | 62,284                     | 0                              | 0.00                         |
| 312 ENGINEERING SERVICES                     |             | 4,874               | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 313 LEGAL SERVICES                           |             | 5,724               | 2,000                         | 2,000                        | 486                                  | 2,000                         | 2,000                      | 0                              | 0.00                         |
| 314 TAX COLLECTOR FEES                       |             | 40,439              | 44,871                        | 43,171                       | 43,126                               | 45,904                        | 45,904                     | 0                              | 0.00                         |
| 319 OTHER PROFESSIONAL SVCS                  |             | 1,651               | 3,114                         | 3,114                        | 1,053                                | 2,788                         | 2,788                      | 0                              | 0.00                         |
| 341 JANITORIAL SVCS                          |             | 89,103              | 93,806                        | 93,806                       | 66,604                               | 93,806                        | 93,806                     | 0                              | 0.00                         |
| 343 SYSTEMS MGMT SUPPORT                     |             | 100,133             | 106,212                       | 96,212                       | 64,892                               | 126,499                       | 126,499                    | 0                              | 0.00                         |
| 401 TRAVEL & PER DIEM                        |             | 179                 | 0                             | 0                            | 0                                    | 1,200                         | 1,200                      | 0                              | 0.00                         |
| 431 ELECTRICITY                              |             | 82,308              | 91,213                        | 71,213                       | 53,421                               | 82,113                        | 82,113                     | 0                              | 0.00                         |
| 432 NATURAL GAS                              |             | 331                 | 1,133                         | 633                          | 0                                    | 1,133                         | 1,133                      | 0                              | 0.00                         |
| 433 WATER & SEWER                            |             | 4,261               | 4,500                         | 4,500                        | 3,217                                | 4,263                         | 4,263                      | 0                              | 0.00                         |
| 434 IRRIGATION WATER                         |             | 24,777              | 30,900                        | 28,900                       | 21,605                               | 25,965                        | 25,965                     | 0                              | 0.00                         |
| 444 STORAGE UNIT RENTAL                      |             | 2,046               | 4,000                         | 2,200                        | 1,125                                | 4,000                         | 4,000                      | 0                              | 0.00                         |
| 462 BUILDING/STRUCTURE MAINT                 |             | 254,283             | 317,171                       | 296,171                      | 195,299                              | 251,547                       | 251,547                    | 0                              | 0.00                         |
| 463 LANDSCAPE MAINT-RECURRING                |             | 332,933             | 177,682                       | 316,456                      | 208,811                              | 317,081                       | 317,081                    | 0                              | 0.00                         |
| 464 LANDSCAPE MAINT-NON RECURRING            |             | 73,584              | 73,700                        | 73,700                       | 45,707                               | 99,000                        | 99,000                     | 0                              | 0.00                         |
| 468 IRRIGATION REPAIR                        |             | 5,569               | 14,280                        | 14,280                       | 2,197                                | 13,965                        | 13,965                     | 0                              | 0.00                         |
| 469 OTHER MAINTENANCE                        |             | 341,536             | 409,629                       | 383,929                      | 131,872                              | 416,553                       | 455,453                    | 38,900                         | 9.34                         |
| 497 LEGAL ADVERTISING                        |             | 1,277               | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 499 MISC CURRENT CHARGES                     |             | 58,947              | 65,825                        | 63,751                       | 57,975                               | 65,825                        | 65,825                     | 0                              | 0.00                         |
| 522 OPERATING SUPPLIES                       |             | 1,412               | 5,000                         | 4,000                        | 1,694                                | 2,500                         | 2,500                      | 0                              | 0.00                         |
| 524 NON CAPITAL FF&E                         |             | 108,750             | 145,092                       | 40,092                       | 16,179                               | 2,000                         | 2,000                      | 0                              | 0.00                         |
| 633 INFRASTRUCTURE                           |             | 534,825             | 0                             | 867,569                      | 856,578                              | 780,866                       | 799,766                    | 18,900                         | 2.42                         |
| 911 TRANS TO GENERAL R&R                     |             | 550,000             | 550,000                       | 550,000                      | 412,501                              | 550,000                       | 550,000                    | 0                              | 0.00                         |
| 916 TRANS TO ROAD MAINT FUND                 |             | 36,439              | 40,942                        | 40,942                       | 30,709                               | 40,942                        | 40,942                     | 0                              | 0.00                         |
| TOTAL APPROPRIATIONS                         |             | 2,822,413           | 2,244,673                     | 3,060,242                    | 2,262,754                            | 2,992,234                     | 3,050,034                  | 57,800                         | 1.93                         |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.121 |             | (495,384)           | 0                             | 0                            | 10,552                               | 0                             | 0                          | 0                              | 0.00                         |

**Village of Spanish Springs  
(VOSS) Fund  
Adjustments since Proposed  
FY 2026-27**

**Expenditure**

**469 Other Maintenance:** Increased \$38,900 due to re-budgeting the Electric Creek Shoreline renovation project.

**633 Infrastructure:** Increased \$18,900 due to adjusting costs related to mobilization for the M&O projects scheduled for FY2026-27

|                        |                    |
|------------------------|--------------------|
| <b>Proposed Budget</b> | <b>\$2,992,234</b> |
| Other Maintenance      | 38,900             |
| Infrastructure         | 18,900             |
| <b>Final Budget</b>    | <b>\$3,050,034</b> |

## VOSS - WORKING CAPITAL AND RESERVES BALANCES

| <b>WORKING CAPITAL</b> | <b>FY25-26<br/>Amended</b> | <b>FY26-27</b> | <b>FY27-28</b> | <b>FY28-29</b> | <b>FY29-30</b> | <b>FY30-31</b> |
|------------------------|----------------------------|----------------|----------------|----------------|----------------|----------------|
| Beginning Balance      | 1,402,411                  | 1,442,932      | 1,274,230      | 1,339,605      | 1,245,313      | 1,199,319      |
| Deposits               | 2,285,194                  | 2,280,589      | 2,281,442      | 2,281,927      | 2,282,430      | 2,282,950      |
| Expenditures           | 827,104                    | 1,099,525      | 1,253,045      | 1,826,219      | 1,778,424      | 1,148,309      |
| Capital Expenditures   | 867,569                    | 799,766        | 413,022        | 0              | 0              | 606,794        |
| Transfer to Reserves   | 550,000                    | 550,000        | 550,000        | 550,000        | 550,000        | 550,000        |
| Ending Balance         | 1,442,932                  | 1,274,230      | 1,339,605      | 1,245,313      | 1,199,319      | 1,177,166      |

## RESERVES

| <b>GENERAL R &amp; R</b> | <b>FY25-26<br/>Amended</b> | <b>FY26-27</b>   | <b>FY27-28</b>   | <b>FY28-29</b>   | <b>FY29-30</b>   | <b>FY30-31</b>   |
|--------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------|
| Beginning Balance        | 746,804                    | 481,235          | 430,492          | 567,470          | 1,117,470        | 1,667,470        |
| Deposits                 | 550,000                    | 550,000          | 550,000          | 550,000          | 550,000          | 550,000          |
| Expenditures             | 815,569                    | 600,743          | 413,022          | 0                | 0                | 606,794          |
| Ending Balance           | 481,235                    | 430,492          | 567,470          | 1,117,470        | 1,667,470        | 1,610,676        |
| <b>TOTAL COMBINED</b>    | <b>1,924,167</b>           | <b>1,704,722</b> | <b>1,907,075</b> | <b>2,362,783</b> | <b>2,866,789</b> | <b>2,787,842</b> |

|                          |         |
|--------------------------|---------|
| FY25-26 Operating Budget | 827,104 |
| 3 Months                 | 206,776 |
| 4 Months                 | 275,701 |

**FY 2026-27  
VOSS  
CAPITAL PROJECTS**

| <b>Location</b>             | <b>Description</b>         | <b>Final</b>      | <b>Funding Source</b> |
|-----------------------------|----------------------------|-------------------|-----------------------|
| PB Smythe -                 | Mill & Overlay             | \$ 132,043        | General R&R           |
| Shops of SS/SS Station      | Mill & Overlay             | \$ 223,415        | General R&R           |
| Rialto                      | Mill & Overlay Parking Lot | \$ 444,308        | General R&R           |
| <b>Infrastructure Total</b> |                            | <b>\$ 799,766</b> | General R&R           |
|                             |                            |                   |                       |
| <b>Grand Total</b>          |                            | <b>\$ 799,766</b> |                       |

FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>PROPOSED<br>BUDGET | 2026-27<br>FINAL<br>BUDGET | 2026-27<br>FINAL<br>AMT CHANGE | 2026-27<br>FINAL<br>% CHANGE |
|----------------------------------------------|-------------|---------------------|-------------------------------|------------------------------|--------------------------------------|-------------------------------|----------------------------|--------------------------------|------------------------------|
| Fund: 20.125 COMMUNITY STANDARDS FUND        |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| ESTIMATED REVENUES                           |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| 338.056 CS FEES FROM RAD                     |             | 13,153              | 8,666                         | 8,666                        | 4,306                                | 9,574                         | 9,573                      | (1)                            | (0.01)                       |
| 338.058 COMM STD FEE FR D1                   |             | 5,107               | 4,455                         | 4,455                        | 2,988                                | 4,184                         | 10,721                     | 6,537                          | 156.24                       |
| 338.059 COMM STD FEE FR D2                   |             | 3,307               | 2,971                         | 2,971                        | 1,660                                | 2,686                         | 2,959                      | 273                            | 10.16                        |
| 338.060 COMM STD FEE FR D3                   |             | 1,899               | 2,745                         | 2,745                        | 1,455                                | 1,987                         | 2,180                      | 193                            | 9.71                         |
| 338.061 COMM STD FEE FR D4                   |             | 11,673              | 5,408                         | 5,408                        | 5,218                                | 11,704                        | 22,554                     | 10,850                         | 92.70                        |
| 338.062 COMM STD FEE FR D5                   |             | 4,182               | 2,802                         | 2,802                        | 3,009                                | 4,081                         | 4,487                      | 406                            | 9.95                         |
| 338.063 COMM STD FEE FR D6                   |             | 6,850               | 14,124                        | 14,124                       | 3,915                                | 17,455                        | 13,774                     | (3,681)                        | (21.09)                      |
| 338.064 COMM STD FEE FR D7                   |             | 586                 | 419                           | 419                          | 1,451                                | 765                           | 671                        | (94)                           | (12.29)                      |
| 338.065 COMM STD FEE FR D8                   |             | 9,903               | 5,055                         | 5,055                        | 5,589                                | 6,675                         | 9,986                      | 3,311                          | 49.60                        |
| 338.066 COMM STD FEE FR D9                   |             | 5,157               | 4,279                         | 4,279                        | 3,337                                | 4,308                         | 4,578                      | 270                            | 6.27                         |
| 338.067 COMM STD FEE FR D10                  |             | 8,326               | 6,671                         | 6,671                        | 3,815                                | 5,598                         | 6,017                      | 419                            | 7.48                         |
| 338.111 COMM STD FEE FR D11                  |             | 5,258               | 4,710                         | 4,710                        | 6,282                                | 8,525                         | 6,723                      | (1,802)                        | (21.14)                      |
| 338.112 COMM STD FEE FR D12                  |             | 16,106              | 12,378                        | 12,378                       | 5,254                                | 16,707                        | 13,143                     | (3,564)                        | (21.33)                      |
| 338.113 COMM STD FEE FR D13                  |             | 33,330              | 27,269                        | 27,269                       | 12,897                               | 32,513                        | 25,666                     | (6,847)                        | (21.06)                      |
| 338.212 COMM ST FEE FR M-A                   |             | 15,851              | 0                             | 0                            | 9,760                                | 25,098                        | 19,746                     | (5,352)                        | (21.32)                      |
| 338.214 COMM STD FEE FR D14                  |             | 15,914              | 0                             | 0                            | 10,285                               | 20,335                        | 16,175                     | (4,160)                        | (20.46)                      |
| 338.215 COMM STD FEE FR D15                  |             | 19,200              | 0                             | 0                            | 20,712                               | 34,674                        | 27,442                     | (7,232)                        | (20.86)                      |
| 341.303 COMM STAND FEES FROM DEVELOPER       |             | 0                   | 21,224                        | 21,224                       | 0                                    | 0                             | 10,474                     | 10,474                         | 0.00                         |
| 341.999 MISCELLANEOUS REVENUE                |             | 35                  | 0                             | 0                            | 25                                   | 0                             | 0                          | 0                              | 0.00                         |
| 354.001 DEED COMPLIANCE FINES                |             | 334,977             | 146,000                       | 146,000                      | 76,364                               | 135,000                       | 160,000                    | 25,000                         | 18.52                        |
| 361.101 INT INCOME - CFB                     |             | 1,163               | 1,000                         | 1,000                        | 854                                  | 500                           | 500                        | 0                              | 0.00                         |
| 361.102 INT INCOME - CASH EQUIV              |             | 23,558              | 15,000                        | 15,000                       | 20,262                               | 17,200                        | 17,200                     | 0                              | 0.00                         |
| 361.307 LTP UNREALIZED GAIN/LOSS             |             | 10,900              | 0                             | 0                            | 7,851                                | 0                             | 0                          | 0                              | 0.00                         |
| 361.407 LTP REALIZED GAIN/LOSS               |             | 4,962               | 0                             | 0                            | 6,666                                | 3,500                         | 3,500                      | 0                              | 0.00                         |
| TOTAL ESTIMATED REVENUES                     |             | 551,397             | 285,176                       | 285,176                      | 213,955                              | 363,069                       | 388,069                    | 25,000                         | 6.89                         |
| APPROPRIATIONS                               |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| 313 LEGAL SERVICES                           |             | 179,433             | 191,000                       | 141,000                      | 69,160                               | 220,550                       | 220,550                    | 0                              | 0.00                         |
| 319 OTHER PROFESSIONAL SVCS                  |             | 248                 | 526                           | 526                          | 137                                  | 474                           | 474                        | 0                              | 0.00                         |
| 349 MISC CONTRACTUAL SVCS                    |             | 46,375              | 50,000                        | 100,000                      | 63,990                               | 95,000                        | 95,000                     | 0                              | 0.00                         |
| 412 POSTAGE                                  |             | 7,075               | 5,650                         | 5,650                        | 4,763                                | 10,045                        | 10,045                     | 0                              | 0.00                         |
| 469 OTHER MAINTENANCE                        |             | 21,225              | 36,000                        | 36,000                       | 9,688                                | 35,000                        | 60,000                     | 25,000                         | 71.43                        |
| 497 LEGAL ADVERTISING                        |             | 1,037               | 2,000                         | 2,000                        | 812                                  | 2,000                         | 2,000                      | 0                              | 0.00                         |
| 992 BAD DEBT EXPENSE - GOVT                  |             | (99,556)            | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| TOTAL APPROPRIATIONS                         |             | 155,837             | 285,176                       | 285,176                      | 148,550                              | 363,069                       | 388,069                    | 25,000                         | 6.89                         |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.125 |             | 395,560             | 0                             | 0                            | 65,405                               | 0                             | 0                          | 0                              | 0.00                         |

**Community Standards Fund  
Adjustments since Proposed  
FY 2026-27**

**Expenditure**

**469 Other Maintenance:** Increased \$25,000 based on updated projection.

|                        |                  |
|------------------------|------------------|
| <b>Proposed Budget</b> | <b>\$363,069</b> |
| Other Maintenance      | 25,000           |
| <b>Final Budget</b>    | <b>\$388,069</b> |

**COMMUNITY STANDARDS  
WORKING CAPITAL AND RESERVE BALANCES**

| <b>WORKING CAPITAL</b> | <b>2025-26<br/>Amended</b> | <b>2026-27</b> | <b>2027-28</b> | <b>2028-29</b> | <b>2029-30</b> | <b>2030-31</b> |
|------------------------|----------------------------|----------------|----------------|----------------|----------------|----------------|
| Beginning Balance      | 851,612                    | 851,612        | 851,612        | 851,612        | 851,612        | 851,612        |
| Deposits               | 285,176                    | 388,069        | 394,275        | 400,667        | 407,251        | 414,033        |
| Expenditures           | 285,176                    | 388,069        | 394,275        | 400,667        | 407,251        | 414,033        |
| Ending Balance         | 851,612                    | 851,612        | 851,612        | 851,612        | 851,612        | 851,612        |

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**RESERVES**

| <b>DEED VIOLATION RESERVES</b> | <b>2025-26<br/>Amended</b> | <b>2026-27</b> | <b>2027-28</b> | <b>2028-29</b> | <b>2029-30</b> | <b>2030-31</b> |
|--------------------------------|----------------------------|----------------|----------------|----------------|----------------|----------------|
| Beginning Balance              | 93,942                     | 93,942         | 93,942         | 93,942         | 93,942         | 93,942         |
| Deposits                       | -                          | -              | -              | -              | -              | -              |
| Expenditures                   | -                          | -              | -              | -              | -              | -              |
| Ending Balance                 | 93,942                     | 93,942         | 93,942         | 93,942         | 93,942         | 93,942         |

|                          |           |
|--------------------------|-----------|
| FY25-26 Operating Budget | \$285,176 |
| 3-Months                 | \$71,294  |
| 4-Months                 | \$95,059  |

FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION | 2024-25   | 2025-26  | 2025-26  | 2025-26       | 2026-27   | 2026-27   | 2026-27    | 2026-27  |
|----------------------------------------------|-------------|-----------|----------|----------|---------------|-----------|-----------|------------|----------|
|                                              |             | ACTIVITY  | ORIGINAL | AMENDED  | ACTIVITY      | PROPOSED  | FINAL     | FINAL      | FINAL    |
|                                              |             |           | BUDGET   | BUDGET   | THRU 06/30/26 | BUDGET    | BUDGET    | AMT CHANGE | % CHANGE |
| Fund: 20.425 THE ENRICHMENT ACADEMY          |             |           |          |          |               |           |           |            |          |
| ESTIMATED REVENUES                           |             |           |          |          |               |           |           |            |          |
| 341.999 MISCELLANEOUS REVENUE                |             | 167       | 100      | 100      | 194           | 100       | 100       | 0          | 0.00     |
| 347.217 MERCHANDISE/T-S                      |             | 20        | 0        | 0        | 9             | 0         | 0         | 0          | 0.00     |
| 347.246 THE ENRICHMENT ACADEMY-S             |             | 1,193,498 | 980,000  | 980,000  | 1,293,768     | 1,034,250 | 1,034,250 | 0          | 0.00     |
| 347.247 THE ENRICHMENT ACADEMY-M             |             | 12,328    | 15,000   | 15,000   | 13,436        | 5,250     | 5,250     | 0          | 0.00     |
| 347.248 THE ENRICHMENT ACADEMY-L             |             | 7,922     | 5,000    | 5,000    | 5,445         | 10,500    | 10,500    | 0          | 0.00     |
| 361.101 INT INCOME - CFB                     |             | 5,453     | 2,000    | 2,000    | 3,763         | 1,200     | 1,200     | 0          | 0.00     |
| 361.102 INT INCOME - CASH EQUIV              |             | 62,380    | 34,000   | 34,000   | 51,167        | 46,500    | 46,500    | 0          | 0.00     |
| 361.307 LTP UNREALIZED GAIN/LOSS             |             | 1,296     | 0        | 0        | 933           | 0         | 0         | 0          | 0.00     |
| 361.407 LTP REALIZED GAIN/LOSS               |             | 590       | 0        | 0        | 793           | 400       | 400       | 0          | 0.00     |
| 669.901 (ADD)/USE-WORKING CAPITAL            |             | 0         | (92,574) | (92,574) | 0             | (3,974)   | (3,974)   | 0          | 0.00     |
| TOTAL ESTIMATED REVENUES                     |             | 1,283,654 | 943,526  | 943,526  | 1,369,508     | 1,094,226 | 1,094,226 | 0          | 0.00     |
| APPROPRIATIONS                               |             |           |          |          |               |           |           |            |          |
| 121 REGULAR SALARY & WAGES                   |             | 154,277   | 219,219  | 219,219  | 172,595       | 249,165   | 249,165   | 0          | 0.00     |
| 141 OVERTIME                                 |             | 1,257     | 1,000    | 1,000    | 68            | 1,000     | 1,000     | 0          | 0.00     |
| 211 SOCIAL SECURITY TAXES                    |             | 8,013     | 12,402   | 12,402   | 8,085         | 12,974    | 12,974    | 0          | 0.00     |
| 212 MEDICARE TAXES                           |             | 2,212     | 3,179    | 3,179    | 2,407         | 3,613     | 3,613     | 0          | 0.00     |
| 221 RETIREMENT CONTR-EMPLOYER                |             | 9,257     | 12,491   | 12,491   | 9,576         | 13,067    | 13,067    | 0          | 0.00     |
| 222 RETIREMENT CONTR-EMPLOYER MATCH          |             | 3,829     | 5,353    | 5,353    | 3,188         | 5,600     | 5,600     | 0          | 0.00     |
| 231 HEALTH & LIFE INSURANCE                  |             | 21,890    | 54,423   | 54,323   | 41,303        | 59,196    | 59,196    | 0          | 0.00     |
| 241 WORKER'S COMPENSATION                    |             | 1,200     | 1,515    | 1,515    | 1,490         | 1,565     | 1,565     | 0          | 0.00     |
| 311 MANAGEMENT FEES                          |             | 108,138   | 84,406   | 84,406   | 63,307        | 91,356    | 91,356    | 0          | 0.00     |
| 313 LEGAL SERVICES                           |             | 0         | 500      | 500      | 0             | 500       | 500       | 0          | 0.00     |
| 319 OTHER PROFESSIONAL SVCS                  |             | 4,671     | 40,038   | 40,138   | 11,067        | 40,115    | 40,115    | 0          | 0.00     |
| 343 SYSTEMS MGMT SUPPORT                     |             | 0         | 300      | 300      | 0             | 300       | 300       | 0          | 0.00     |
| 349 MISC CONTRACTUAL SVCS                    |             | 478,334   | 400,000  | 400,000  | 439,923       | 525,000   | 525,000   | 0          | 0.00     |
| 401 TRAVEL & PER DIEM                        |             | 0         | 500      | 500      | 54            | 1,000     | 1,000     | 0          | 0.00     |
| 461 EQUIPMENT MAINTENANCE                    |             | 0         | 500      | 500      | 0             | 500       | 500       | 0          | 0.00     |
| 471 PRINTING & BINDING                       |             | 33,053    | 50,000   | 50,000   | 19,355        | 50,000    | 50,000    | 0          | 0.00     |
| 491 BANK CHARGES                             |             | 41,402    | 29,000   | 29,000   | 48,257        | 27,275    | 27,275    | 0          | 0.00     |
| 511 OFFICE SUPPLIES                          |             | 911       | 2,000    | 2,000    | 1,066         | 1,000     | 1,000     | 0          | 0.00     |
| 522 OPERATING SUPPLIES                       |             | 5,037     | 6,700    | 6,700    | 4,547         | 6,000     | 6,000     | 0          | 0.00     |
| 524 NON CAPITAL FF&E                         |             | 6,720     | 20,000   | 20,000   | 5,066         | 5,000     | 5,000     | 0          | 0.00     |
| TOTAL APPROPRIATIONS                         |             | 880,201   | 943,526  | 943,526  | 831,354       | 1,094,226 | 1,094,226 | 0          | 0.00     |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.425 |             | 403,453   | 0        | 0        | 538,154       | 0         | 0         | 0          | 0.00     |

THE ENRICHMENT ACADEMY

WORKING CAPITAL AND RESERVE BALANCES

| WORKING CAPITAL   | 2025-26<br>Amended<br>Budget | 2026-27   | 2027-28   | 2028-29   | 2029-30   | 2030-31   |
|-------------------|------------------------------|-----------|-----------|-----------|-----------|-----------|
| Beginning Balance | 1,379,540                    | 1,472,114 | 1,476,088 | 1,435,540 | 1,430,732 | 1,463,809 |
| Deposits          | 1,036,100                    | 1,098,200 | 1,150,701 | 1,205,825 | 1,263,706 | 1,324,482 |
| Expenditures      | 943,526                      | 1,094,226 | 1,191,249 | 1,210,633 | 1,230,629 | 1,251,258 |
| Ending Balance    | 1,472,114                    | 1,476,088 | 1,435,540 | 1,430,732 | 1,463,809 | 1,537,033 |

|                          |           |
|--------------------------|-----------|
| FY25-26 Operating Budget | \$943,526 |
| 3 Months                 | \$235,882 |
| 4 Months                 | \$314,509 |

FISCAL YEAR 2026-27 BUDGET REPORT

| GL NUMBER                                    | DESCRIPTION | 2024-25<br>ACTIVITY | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>AMENDED<br>BUDGET | 2025-26<br>ACTIVITY<br>THRU 06/30/26 | 2026-27<br>PROPOSED<br>BUDGET | 2026-27<br>FINAL<br>BUDGET | 2026-27<br>FINAL<br>AMT CHANGE | 2026-27<br>FINAL<br>% CHANGE |
|----------------------------------------------|-------------|---------------------|-------------------------------|------------------------------|--------------------------------------|-------------------------------|----------------------------|--------------------------------|------------------------------|
| Fund: 20.501 HEALTH SELF INSURANCE FUND      |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| ESTIMATED REVENUES                           |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| 341.200 SERVICE FEES                         |             | 9,551,710           | 13,224,980                    | 13,224,980                   | 8,599,169                            | 12,119,764                    | 12,119,764                 | 0                              | 0.00                         |
| 341.201 REBATE - PHARMACY                    |             | 621,931             | 0                             | 0                            | 519,682                              | 729,720                       | 729,720                    | 0                              | 0.00                         |
| 341.999 MISCELLANEOUS REVENUE                |             | 147,374             | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 361.101 INT INCOME - CFB                     |             | 114,096             | 65,000                        | 65,000                       | 141,280                              | 234,248                       | 234,248                    | 0                              | 0.00                         |
| 361.102 INT INCOME - CASH EQUIV              |             | 0                   | 0                             | 0                            | 11,003                               | 0                             | 0                          | 0                              | 0.00                         |
| 389.901 START UP FUNDS                       |             | 550,000             | 0                             | 0                            | 0                                    | 0                             | 0                          | 0                              | 0.00                         |
| 669.901 (ADD)/USE-WORKING CAPITAL            |             | 0                   | (1,019,152)                   | (1,019,152)                  | 0                                    | (970,788)                     | (970,788)                  | 0                              | 0.00                         |
| TOTAL ESTIMATED REVENUES                     |             | 10,985,111          | 12,270,828                    | 12,270,828                   | 9,271,134                            | 12,112,944                    | 12,112,944                 | 0                              | 0.00                         |
| APPROPRIATIONS                               |             |                     |                               |                              |                                      |                               |                            |                                |                              |
| 311 MANAGEMENT FEES                          |             | 0                   | 0                             | 0                            | 0                                    | 103,000                       | 103,000                    | 0                              | 0.00                         |
| 319 OTHER PROFESSIONAL SVCS                  |             | 0                   | 1,500                         | 1,500                        | 0                                    | 1,500                         | 1,500                      | 0                              | 0.00                         |
| 451 CASUALTY & LIABILITY INSUR               |             | 618,761             | 777,220                       | 777,220                      | 517,049                              | 800,441                       | 800,441                    | 0                              | 0.00                         |
| 452 INSURANCE DEDUCTIBLE PYMTS               |             | 801,007             | 1,727,108                     | 1,727,108                    | 680,067                              | 1,128,728                     | 1,128,728                  | 0                              | 0.00                         |
| 453 SELF INS - CLAIMS                        |             | 6,172,383           | 9,765,000                     | 9,765,000                    | 5,634,630                            | 10,079,275                    | 10,079,275                 | 0                              | 0.00                         |
| TOTAL APPROPRIATIONS                         |             | 7,592,151           | 12,270,828                    | 12,270,828                   | 6,831,746                            | 12,112,944                    | 12,112,944                 | 0                              | 0.00                         |
| NET OF REVENUES/APPROPRIATIONS - FUND 20.501 |             | 3,392,960           | 0                             | 0                            | 2,439,388                            | 0                             | 0                          | 0                              | 0.00                         |

HEALTH SELF INSURANCE  
WORKING CAPITAL BALANCE

| WORKING CAPITAL   | 2025-26<br>Amended<br>Budget | 2026-27    | 2027-28    | 2028-29    | 2029-30    | 2030-31    |
|-------------------|------------------------------|------------|------------|------------|------------|------------|
| Beginning Balance | 3,865,204                    | 4,884,356  | 5,855,144  | 6,854,569  | 7,880,285  | 8,929,365  |
| Deposits          | 13,289,980                   | 13,083,732 | 13,859,386 | 14,681,393 | 15,552,528 | 16,475,736 |
| Expenditures      | 12,270,828                   | 12,112,944 | 12,859,961 | 13,655,677 | 14,503,448 | 15,406,880 |
| Ending Balance    | 4,884,356                    | 5,855,144  | 6,854,569  | 7,880,285  | 8,929,365  | 9,998,221  |

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|                          |            |
|--------------------------|------------|
| FY25-26 Operating Budget | 12,270,828 |
| 3 Months                 | 3,067,707  |
| 4 Months                 | 4,090,276  |