

Lake Lucie

Community Development District

Annual Operating Budget

Fiscal Year 2027

Proposed Budget

Approved

April 17, 2026

**Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2027 Proposed Annual Budget**

* The assessments collection figure is net of collections costs and potential discounts for early payment

	<u>Actual</u> <u>FY 2024</u>	<u>Actual</u> <u>FY 2025</u>	<u>Budget</u> <u>FY 2026</u>	<u>Actual</u> <u>YTD</u> <u>OCT-MAR</u>	<u>Projected</u> <u>APR-SEP</u>	<u>Total</u> <u>Projected</u> <u>FY 2026</u>	<u>Budget</u> <u>FY 2027</u>
<u>Revenues</u>							
001.361001 Interest-Investments	4,022.00	4,371.00	2,000.00	1,993.00	2,358.00	4,351.00	4,000.00
001.363010 Assmnts-Tax Collector	207,420.00	229,711.00	248,996.00	199,453.00	49,543.00	248,996.00	298,996.50 *
001.369900 Other Misc Revenues	33.00	1,086.00	0.00	391.00	0.00	391.00	0.00
Total Revenues	211,475.00	235,168.00	250,996.00	201,837.00	51,901.00	253,738.00	302,996.50
<u>Expenses</u>							
<u>Administrative</u>							
001.511001 Payroll Wages	4,800.00	4,600.00	4,000.00	2,539.00	1,461.00	4,000.00	5,000.00
001.512001 Payroll Processing Fees	510.00	1,261.00	0.00	634.00	0.00	634.00	1,200.00
001.521001 Payroll Taxes	247.00	352.00	310.00	260.00	50.00	310.00	360.00
001.531016 Prof Serv-Field Management	0.00	16,500.00	18,000.00	0.00	0.00	0.00	0.00
001.531023 Prof Serv-Legal Services	3,943.00	2,137.00	3,000.00	652.00	652.00	1,304.00	2,000.00
001.531027 Prof Serv-Mgmt Consulting Svcs	37,000.00	31,930.00	32,888.00	16,444.00	16,444.00	32,888.00	34,532.40
001.531035 Prof Serv-Property Appraiser	4,388.00	4,860.00	4,860.00	4,980.00	0.00	4,980.00	5,000.00
001.531042 ProfServ-Tax Collector	18.00	20.00	0.00	0.00	0.00	0.00	0.00
001.531050 General Administration	255.00	0.00	0.00	0.00	0.00	0.00	0.00
001.532002 Auditing Services	6,000.00	3,415.00	3,000.00	0.00	3,500.00	3,500.00	3,600.00
001.541005 Internet Service	1,489.00	0.00	0.00	0.00	0.00	0.00	0.00
001.541006 Shipping	379.00	264.00	300.00	82.00	0.00	82.00	0.00
001.545002 Insurance-Liability	6,162.00	6,500.00	6,825.00	3,445.00	3,380.00	6,825.00	7,234.50
001.545007 Insurance-Worker's Comp	806.00	850.00	850.00	850.00	0.00	850.00	850.00
001.548002 Legal Advertising	3,009.00	1,968.00	3,000.00	0.00	3,000.00	3,000.00	2,000.00
001.549009 Misc-Bank Charge	162.00	75.00	0.00	0.00	0.00	0.00	0.00
001.549915 Website & Email	0.00	384.00	500.00	384.00	0.00	384.00	525.00
001.554007 Annual District Fee	175.00	175.00	175.00	175.00	0.00	175.00	175.00
Total Administrative	70,034.00	75,437.00	77,708.00	30,445.00	28,487.00	58,932.00	62,476.90
<u>Operations & Maintenance</u>							
001.543006 Electricity-General	21,246.00	23,145.00	23,000.00	12,688.00	12,688.00	25,376.00	25,000.00
001.546001 R&M-General	2,207.00	9,845.00	16,050.00	0.00	5,000.00	5,000.00	5,000.00
001.546019 R&M-Stormwater System	0.00	0.00	16,347.00	6,831.00	4,800.00	11,631.00	5,000.00
001.546025 R&M-Pool	11,872.00	4,045.00	1,000.00	0.00	0.00	0.00	0.00
001.546035 Cabana Maintenance & Utilities	0.00	5,388.00	3,032.00	1,516.00	379.00	1,895.00	0.00
001.546064 R&M-Mulch	0.00	2,000.00	5,900.00	0.00	5,900.00	5,900.00	3,000.00
001.546071 R&M-Pest Control	0.00	3,150.00	3,150.00	1,800.00	1,700.00	3,500.00	3,150.00

001.546084 R&M-Streets/Sidewalks	18,280.00	19,998.00	0.00	0.00	0.00	0.00	0.00
001.546085 R&M-Signage	11,714.00	0.00	2,000.00	0.00	0.00	0.00	0.00
001.546099 R&M-Tree Trimming	42,630.00	1,250.00	1,000.00	700.00	300.00	1,000.00	35,000.00
001.546123 R&M-Preserves	0.00	10,700.00	10,700.00	10,700.00	0.00	10,700.00	10,700.00
001.546146 R&M-Business Park	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
001.546147 R&M-Undeveloped Acreage	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
001.549001 Misc-Other Services	6,626.00	594.00	100.00	0.00	100.00	100.00	100.00
001.549005 R&M-Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001.549900 Misc-Contingency	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	8,907.74
Total Operations & Maintenance	231,557.00	80,115.00	97,279.00	34,235.00	45,867.00	80,102.00	105,857.74
<u>Lakes & Ponds</u>							
001.534084 Contracts-Lakes	3,696.00	3,731.00	3,689.00	1,900.00	1,900.00	3,800.00	3,800.00
Total Lakes & Ponds	3,696.00	3,731.00	3,689.00	1,900.00	1,900.00	3,800.00	3,800.00
<u>Irrigation & Landscaping</u>							
001.534050 Contracts-Landscape	25,200.00	31,200.00	32,320.00	13,000.00	19,320.00	32,320.00	33,290.00
001.546036 R&M-Landscape	26,633.00	2,025.00	5,000.00	0.00	1,000.00	1,000.00	2,500.00
001.546041 R&M-Irrigation	0.00	2,083.00	3,000.00	2,436.00	0.00	2,436.00	5,000.00
Total Irrigation & Landscaping	51,833.00	35,308.00	40,320.00	15,436.00	20,320.00	35,756.00	40,790.00
<u>Reserves</u>							
001.546900.0000 Reserves - Future Line of Credit Payments	-	-	-	-	-	-	40,841.00
Total Reserves							40,841.00
Total Expenses	367,120.00	194,591.00	218,996.00	82,016.00	96,574.00	178,590.00	253,765.64
Excess Revenue Over (Under) Expenditures	-155,645.00	40,577.00	32,000.00	119,821.00	-44,673.00	75,148.00	49,230.86
<u>Other Sources/Uses</u>							
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001.384010 Loan Proceeds	166,313.00	10,000.00	0.00	0.00	0.00	0.00	0.00
Total Other Sources	166,313.00	10,000.00	0.00	0.00	0.00	0.00	0.00
<u>Other Uses</u>							
001.571001 Principal Debt Retirement	0.00	0.00	24,000.00	24,000.00	25,000.00	49,000.00	44,230.86
001.572001 Interest Expense	1,557.00	10,686.00	8,000.00	6,128.00	0.00	5,202.88	5,000.00
001.573002 Debt - Cost of Issuance	6,313.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Uses	7,870.00	10,686.00	32,000.00	30,128.00	25,000.00	54,202.88	49,230.86
Total Other Sources/Uses	158,443.00	-686.00	-32,000.00	-30,128.00	-25,000.00	-54,202.88	-49,230.86
Net Change in Fund Balances	2,798.00	39,891.00	0.00	89,693.00	-69,673.00	20,945.12	0.00
<i>Fund Balance Beginning</i>	18,227	18,925	21,502			58,875	79,820
<i>Fund Balance Ending</i>	18,925	58,875	21,502			79,820	120,661

FY 2025-2026

FY 2026-2027

Unit Type	ERU per Type	FY 2026 O&M Assessment/ERU	FY 2027 O & M Assessment/ERU	Increase over last year
Business Park (11 units)	44.09	\$407.74	\$407.74	0%
Household (156 units)	156.00	\$1,316.47	\$1,761.47	34%
Developer Lots (64 units)	64.00	\$400.78	\$400.78	0%