LAKE LUCIE

Community Development District

Annual Operating Budget

Fiscal Year 2027

Adopted Budget
Approved
July 31, 2026

Lake Lucie Community Development District

Statement of Revenues, Expenditures and Changes in Fund Balances

Fiscal Year 2027 Annual Budget

General Fund

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Actual YTD OCT-MAR	Projected APR-SEP	Total Projected FY 2026	Budget FY 2027	
Revenues								
001.361001 Interest-Investments	4,022	4,371	2,000	1,993	2,358	4,351	4,000	
001.363010 Assmnts-Tax Collector	207,420	229,711	248,996	199,453	49,543	248,996	298,997	*
001.369900 Other Misc Revenues	33	1,086	-	391	-	391	-	
Total Revenues	**211,475**	**235,168**	**250,996**	**201,837**	**51,901**	**253,738**	**302,997**	
Expenses								
Administrative								
001.511001 Payroll Wages	4,800	4,600	4,000	2,539	1,461	4,000	5,000	
001.512001 Payroll Processing Fees	510	1,261	-	634	-	634	1,200	
001.521001 Payroll Taxes	247	352	310	260	50	310	360	
001.531016 Prof Serv-Field Management	-	16,500	18,000	-	-	-	-	
001.531023 Prof Serv-Legal Services	3,943	2,137	3,000	652	652	1,304	2,000	
001.531027 Prof Serv-Mgmt Consulting Svcs	37,000	31,930	32,888	16,444	16,444	32,888	34,532	
001.531035 Prof Serv-Property Appraiser	4,388	4,860	4,860	4,980	-	4,980	5,000	
001.531042 ProfServ-Tax Collector	18	20	-	-	-	-	-	
001.531050 General Administration	255	-	-	-	-	-	-	
001.532002 Auditing Services	6,000	3,415	3,000	-	3,500	3,500	3,600	
001.541005 Internet Service	1,489	-	-	-	-	-	-	
001.541006 Shipping	379	264	300	82	-	82	-	
001.545002 Insurance-Liability	6,162	6,500	6,825	3,445	3,380	6,825	7,235	
001.545007 Insurance-Worker's Comp	806	850	850	850	-	850	850	
001.548002 Legal Advertising	3,009	1,968	3,000	-	3,000	3,000	2,000	
001.549009 Misc-Bank Charge	162	75	-	-	-	-	-	
001.549915 Website & Email	-	384	500	384	-	384	525	
001.551002 Office Supplies	691	146	-	-	-	-	-	
001.554007 Annual District Fee	175	175	175	175	-	175	175	
Total Administrative	**70,034**	**75,437**	**77,708**	**30,445**	**28,487**	**58,932**	**62,477**	
Operations & Maintenance								
001.539390 Improvements-Pool	116,720	-	-	-	-	-	-	
001.540004 Fuel	262	-	-	-	-	-	-	
001.543006 Electricity-General	21,246	23,145	23,000	12,688	12,688	25,376	25,000	
001.546001 R&M-General	2,207	9,845	16,050	-	5,000	5,000	5,000	
001.546019 R&M-Stormwater System	-	-	16,347	6,831	4,800	11,631	5,000	
001.546025 R&M-Pool	11,872	4,045	1,000	-	-	-	-	
001.546035 Cabana Maintenance & Utilities	-	5,388	3,032	1,516	379	1,895	-	
001.546064 R&M-Mulch	-	2,000	5,900	-	5,900	5,900	3,000	
001.546071 R&M-Pest Control	-	3,150	3,150	1,800	1,700	3,500	3,150	
001.546084 R&M-Streets/Sidewalks	18,280	19,998	-	-	-	-	-	

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001.546085 R&M-Signage	11,714	-	2,000	-	-	-	-
001.546099 R&M-Tree Trimming	42,630	1,250	1,000	700	300	1,000	35,000
001.546123 R&M-Preserves	-	10,700	10,700	10,700	-	10,700	10,700
001.546146 R&M-Business Park	-	-	5,000	-	5,000	5,000	5,000
001.546147 R&M-Undeveloped Acreage	-	-	5,000	-	5,000	5,000	5,000
001.549001 Misc-Other Services	6,626	594	100	-	100	100	100
001.549900 Misc-Contingency	-	-	5,000	-	5,000	5,000	8,908
Total Operations & Maintenance	**231,557**	**80,115**	**97,279**	**34,235**	**45,867**	**80,102**	**105,858**
Lakes & Ponds							
001.534084 Contracts-Lakes	3,696	3,731	3,689	1,900	1,900	3,800	3,800
Total Lakes & Ponds	**3,696**	**3,731**	**3,689**	**1,900**	**1,900**	**3,800**	**3,800**
Irrigation & Landscaping							
001.534050 Contracts-Landscape	25,200	31,200	32,320	13,000	19,320	32,320	33,290
001.546036 R&M-Landscape	26,633	2,025	5,000	-	1,000	1,000	2,500
001.546041 R&M-Irrigation	-	2,083	3,000	2,436	-	2,436	5,000
Total Irrigation & Landscaping	**51,833**	**35,308**	**40,320**	**15,436**	**20,320**	**35,756**	**40,790**
Reserves							
001.568090 Reserves-Operating	-	-	-	-	-	-	40,841
Total Reserves	**-**	**-**	**-**	**-**	**-**	**-**	**40,841**
Capital Expenditures & Projects							
001.564043 Capital Outlay	10,000	-	-	-	-	-	-
Total Capital Expenditures & Projects	**10,000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenses	**367,120**	**194,591**	**218,996**	**82,016**	**96,574**	**178,590**	**253,766**
Excess Revenue Over (Under) Expenditures	**(155,645)**	**40,577**	**32,000**	**119,821**	**(44,673)**	**75,148**	**49,231**
Other Sources/Uses							
Other Sources							
001.384010 Loan Proceeds	166,313	10,000	-	-	-	-	-
Total Other Sources	**166,313**	**10,000**	**-**	**-**	**-**	**-**	**-**
Other Uses							
001.571001 Principal Debt Retirement	-	-	24,000	24,000	25,000	49,000	44,231
001.572001 Interest Expense	1,557	10,686	8,000	6,128	5,203	11,331	5,000
001.573002 Debt - Cost of Issuance	6,313	-	-	-	-	-	-
Total Other Uses	**7,870**	**10,686**	**32,000**	**30,128**	**30,203**	**60,331**	**49,231**
Total Other Sources/Uses	**158,443**	**(686)**	**(32,000)**	**(30,128)**	**(30,203)**	**(60,331)**	**(49,231)**
Net Change in Fund Balances	**2,798**	**39,891**	**-**	**89,693**	**(74,876)**	**14,817**	**-**

Lake Lucie Community Development District

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General Fund

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Fund Balance Beginning	18,227	18,925	21,502			58,875	73,692
Fund Balance Ending	18,925	58,875	21,502			73,692	114,533

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

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ALLOCATION OF FUND BALANCES

AVAILABLE FUNDS	
Beginning Fund Balance (Estimated) - 10/1/2026	73,692
Net Change in Fund Balance	-
Reserves - Additions	40,841
Total Funds Available (Estimated) - 09/30/2027	**$ 114,533**
ALLOCATION OF AVAILABLE FUNDS	
Nonspendable Fund Balance	-
	-

Assigned Fund Balance	Beginning Balance	*Adjustments FY 2027 Budget*	*Ending Balance (Estimated) 9/30/2027*
Reserves - Operating	-	40,841	40,841

Total Allocation of Available Funds	**40,841**
Total Unassigned (undesignated) Cash	**$ 73,692**

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Fiscal Year 2027 Annual Budget

ASSESSMENT SCHEDULE

Unit Type	ERUs per Unit Type	*FISCAL YEAR 2026* Operations & Maintenance	*FISCAL YEAR 2027* Operations & Maintenance	Difference ($)	Percent Change
Business Park (11 Units)	44.09	$407.74	$407.74	$ -	0%
Household (156 Units)	156.00	$1,316.47	$1,761.47	$ 445	34%
Developer Lots (64 Units)	64.00	$400.78	$400.78	$ -	0%