



***LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT***

Advanced Meeting Package

Budget Workshop

***Thursday
April 27, 2023
6:00 p.m.***

***Location:
Long Lake Ranch Amenity Center
19037 Long Lake Ranch Blvd.
Lutz, FL 33558***

Note: The Advanced Meeting Package is a working document and thus all materials are considered DRAFTS prior to presentation and Board acceptance, approval or adoption.

Long Lake Ranch Community Development District

250 International Parkway, Suite 208
Lake Mary FL 32746
321-263-0132

Board of Supervisors
Long Lake Ranch Community Development District

Dear Board Members:

The Budget Workshop of the Board of Supervisors of the Long Lake Ranch Community Development District is scheduled for **Thursday, April 27, 2023 at 6:00 p.m.** at the **Long Lake Ranch Amenity Center, 19037 Long Lake Ranch Blvd., Lutz, FL 33558.**

An advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

Should you have any questions regarding the agenda, please contact me at (321) 263-0132 X-285 or tdobson@vestapropertyservices.com. We look forward to seeing you at the meeting.

Sincerely,

Tish Dobson

Tish Dobson
District Manager

Cc: Attorney
Engineer
District Records

District: **LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT**

Date of Meeting: Thursday, April 27, 2023

Time: 6:00 PM

Location: Long Lake Ranch Amenity
Center, 19037 Long Lake Ranch
Blvd., Lutz, FL 33558

Call-in Number: +1 (929) 205-6099

Meeting ID: 913 989 9080

Passcode: 842235

Zoom Link:

<https://vestapropertyservices.zoom.us/j/9139899080?pwd=aFdWVzFxb3Y0L2w4eG9VTnZRakl0UT09>

Revised Budget Workshop Agenda

I. Call to Order

II. Discussion Items

A. FY 2023-2024 Proposed Budget – 300K CRF

Exhibit 1

B. FY 2023-2024 Proposed Budget – 500K CRF

Exhibit 2

C. Review of Reserve Analysis – Supervisor Smith

Exhibit 3

III. Adjournment

EXHIBIT 1

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)

	FY 2021 ACTUALS	FY 2022 ACTUALS	FY 2023 YTD (10/2022-3/2023)	FY 2023 AMENDED	FY 2024 PROPOSED	VARIANCE FY2023-FY2024
REVENUE						
ASSESSMENTS LEVIED:						
ASSESSMENTS LEVIED (NET ON-ROLL):	\$ 1,130,879	\$ 1,287,801	\$ 1,152,133	\$ 1,165,951	\$ 1,142,574	\$ (23,377)
ADDITIONAL REVENUE:						
TENNIS	1,257		600	1,440	1,440	-
ROOM RENTALS	335	2,710	485	150	1,000	850
INTEREST	350	260		125	125	-
ADVERTISEMENT RENTAL			4,800	-	-	-
MISC. REVENUE	8,829	42,014	275	-	-	-
FUND BALANCE FORWARD (removed)				-	-	-
TOTAL REVENUE	1,141,650	1,332,786	1,158,293	1,167,666	1,145,139	(22,527)
EXPENDITURES						
ADMINISTRATIVE:						
SUPERVISORS - REGULAR MEETINGS	9,139	9,585	3,600	10,000	9,600	(400)
SUPERVISORS - WORKSHOPS			600	2,000	800	(1,200)
PAYROLL TAXES (BOS)	459	750	321	734	734	-
PAYROLL SERVICES FEES	398	678	354	600	600	-
DISTRICT MANAGEMENT	17,458	18,448	9,954	20,000	20,000	-
ADMINISTRATIVE	6,171	3,962	5,500	11,000	11,000	-
ACCOUNTING	19,533	17,500	5,500	11,000	11,000	-
ASSESSMENT ROLL PREPERATION	8,933	3,667	2,500	5,000	5,000	-
DISSEMINATION AGENT	3,333	4,000	3,000	3,000	3,000	-
MEETING OVERAGES	-	648	-	-	-	-
DISTRICT COUNSEL	44,218	50,552	16,745	32,000	35,000	3,000
DISTRICT ENGINEER	9,275	13,521	2,668	13,500	14,000	500
ARBITRAGE REBATE CALCULATION	1,800	1,150	500	650	1,500	850
TRUSTEE FEES	10,843	11,701	8,081	15,701	15,701	-
BANK FEES	415	-	-	150	150	-
AUDITING	5,978	3,850	-	6,000	6,000	-
REGULATORY PERMITS AND FEES	275	175	175	175	175	-
PROPERTY TAXES	578	676	225	250	250	-
SALES TAX			461			
LEGAL ADVERTISING	3,171	807	333	1,500	1,500	-
WEBSITE HOSTING	2,391	2,164	1,538	1,600	1,600	-
MISC. SERVICE	1,247			-	-	-
TOTAL ADMINISTRATIVE	145,616	143,833	62,054	134,860	137,610	2,750
INSURANCE:						
PUBLIC OFFICIALS, GENERAL LIABILITY & PROPERTY INSURANCE	18,226	18,865	20,564	22,628	27,154	4,526
TOTAL INSURANCE	18,226	18,865	20,564	22,628	27,154	4,526

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)

		FY 2021 ACTUALS	FY 2022 ACTUALS	FY 2023 YTD (10/2022-3/2023)	FY 2023 AMENDED	FY 2024 PROPOSED	VARIANCE FY2023-FY2024
42							
43	UTILITIES:						
44	UTILITIES - ELECTRICITY	38,999	77,939	25,739	90,000	90,000	-
45	UTILITIES - STREETLIGHTS	149,096	116,218	57,892	150,000	150,000	-
46	UTILITIES - WATER/SEWER	3,428	9,475	2,454	25,000	11,000	(14,000)
47	UTILITIES - RECLAIMED WATER	24,065	-	-	-	-	-
48	UTILITIES - SOLID WASTE ASSESSMENT					1,500	1,500
49	UTILITIES - SOLID WASTE REMOVAL	960	1,211	1,955	1,716	2,500	784
50	TOTAL UTILITIES	216,548	204,843	88,040	266,716	255,000	(11,716)
51							
52	SECURITY:						
53	SECURITY MONITORING SERVICES	16,448	2,349		-	-	-
54	SECURITY REPAIRS & MAINTENANCE	10,706	5,065	1,468	7,600	7,500	(100)
55	TOTAL SECURITY	27,154	7,414	1,468	7,600	7,500	(100)
56							
57	COMMUNITY MAINTENANCE						
58	FIELD SERVICES	4,167	5,000	2,526	5,051	5,051	-
59	FOUNTAIN SERVICE REPAIRS & MAINTENANCE	1,614	600	1,934	3,500	4,000	500
60	AQUATIC MAINTENANCE	30,120	28,366	14,760	29,520	29,520	-
61	MITIGATION AREA MONITORING & MAINTENANCE	1,100	650	-	3,100	3,100	-
62	AQUATIC PLANT REPLACEMENT		1,950	-	2,500	2,750	250
63	STORMWATER SYSTEM MAINTENANCE	76		-	500	-	(500)
64	MIDGE FLY TREATMENTS			-	-	-	-
65	FISH STOCKING	6,006	1,445	-	11,100	11,100	-
66	LAKE & POND MAINTENANCE	-	-	-	2,000	20,000	18,000
67	ENTRY & WALLS MAINTENANCE	5,535	3,994	-	5,500	5,500	-
68	LANDSCAPE MAINTENANCE - CONTRACT	153,887	176,825	82,050	183,982	172,305	(11,677)
69	LANDSCAPE REPLACEMENT MULCH	25,500	56,325	60,000	70,000	70,000	-
70	LANDSCAPE REPALCEMENT ANNUALS	5,999	22,180	21,816	24,000	29,000	5,000
71	LANDSCAPE REPLACEMENT PLANTS & SHRUBS	20,143	34,405	51,992	45,000	45,000	-
72	TREE TRIMMING & MAINTENANCE			675	16,000	16,000	-
73	OTHER LANDSCAPE -FIRE ANT TREAT	16,036		-	4,500	4,500	-
74	IRRIGATION REPAIRS & MAINTENANCE	8,752	11,528	1,753	6,000	12,000	6,000
75	DECORATIVE LIGHT MAINTENANCE	9,050	8,900	4,000	9,050	9,050	-
76	VOLUNTEER SUPPLIES					2,000	2,000
77	FIELD CONTINGENCY	27,764		2,424	22,931	22,000	(931)
78	TOTAL COMMUNITY MAINTENANCE	315,749	352,168	243,929	444,234	462,876	18,642
79							
80	ROAD & STREET FACILITIES						
81	SIDEWALK REPAIR & MAINTENANCE	4,000			1,000	1,000	-
82	ROADWAY REPAIR & MAINTENANCE	5,400	53		1,000	1,000	-
83	SIGNAGE REPAIR & REPLACEMENT	3,696	8,600		5,000	5,000	-
84	TOTAL ROAD & STREET FACILITIES	13,096	8,653	-	7,000	7,000	-

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)

		FY 2021 ACTUALS	FY 2022 ACTUALS	FY 2023 YTD (10/2022-3/2023)	FY 2023 AMENDED	FY 2024 PROPOSED	VARIANCE FY2023-FY2024
85							
86	AMENITY MAINTENANCE						
87	CLUBHOUSE MANAGEMENT	101,985	112,199	49,098	126,928	129,857	2,929
88	POOL MAINTENANCE - CONTRACT	15,597		11,575	27,780	28,608	828
89	DOG WASTE STATION SUPPLIES	3,564	470	968	5,460	5,460	-
90	AMENITY MAINTENANCE & REPAIR	6,030	18,924	4,155	21,000	21,000	-
91	OFFICE SUPPLIES	296	1,421	185	500	1,200	700
92	FURNITURE REPAIR/REPLACEMENT		1,827	-	1,500	1,750	250
93	CLUBHOUSE CLEANING	232		-			
94	POOL REPAIRS	12,960	2,491	667	1,500	2,000	500
95	POOL PERMITS	560	611	-	1,000	1,000	-
96	COMMUNICATIONS (TEL, FAX, INTERNET)	6,536	3,594	1,754	5,000	5,000	-
97	FACILITY A/C & HEATING MAINTENANCE & REPAIRS			-	2,000	2,000	-
98	COMPUTER SUPPORT MAINTENANCE & REPAIR	126		596	1,000	1,000	-
99	PLAYGROUND EQUIPMENT & MAINTENANCE		86	-	1,000	1,100	100
100	ATHLETIC/PARK & COURT/FIELD REPAIRS	3,570	4,704	1,233	5,000	5,500	500
101	PEST CONTROL	2,350	1,200	600	2,460	2,460	-
102	CLUBHOUSE JANITORIAL SUPPLIES	3,456		47	2,500	2,500	-
103	TOTAL AMENITY MAINTENANCE	157,261	147,525	70,878	204,628	210,435	5,807
104							-
105	PROJECT BUDGET						
106	PRESSURE WASHING		21,664	450	30,000	35,000	5,000
107	CAPITAL OUTLAY	14,603	27,190	-	-	-	-
108	TOTAL PROJECT BUDGET	14,603	48,854	450	30,000	35,000	5,000
109							
110	TOTAL EXPENDITURES	908,252	932,155	487,383	1,117,666	1,142,574	24,908
111							
112	OTHER FINANCING USES - TRANSFER TO RESERVES	241,354	248,031	95,544	50,000	-	(50,000)
113							
114	EXCESS OF REVENUE OVER / (UNDER) EXPENDITURES	\$ (7,956)	\$ 152,600	\$ 575,366	\$ -	\$ 2,565	\$ 2,564
115							
116	FUND BALANCE						
117	FUND BALANCE - BEGINNING (FY2021 AUDITED)	336,494	328,538	481,137	481,137	481,137	-
118	NET CHANGE IN FUND BALANCE	(7,956)	152,600	575,366	-	2,565	2,564
119	FUND BALANCE - ENDING	\$ 328,538	\$ 481,137	\$ 1,056,504	\$ 481,137	\$ 483,702	\$ 2,564
120							
121	ANALYSIS OF FUND BALANCE						
122	ASSIGNED FOR OPERATING CAPITAL - 3 MONTHS	227,063	233,039	121,846	279,416	285,644	6,227
123	UNASSIGNED	101,475	248,099	934,658	201,721	198,059	(3,662)
124	FUND BALANCE - ENDING	\$ 328,538	\$ 481,137	\$ 1,056,504	\$ 481,137	\$ 483,702	\$ 2,565

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
CAPITAL RESERVE FUND (CRF)

	FY 2023 AMENDED	FY 2024 PROPOSED	VARIANCE FY23 TO FY24
1 REVENUES			
2 SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 222,628	\$ 300,000	\$ 77,372
3 INTEREST & MISCELLANEOUS	-	-	-
4 TOTAL REVENUES	222,628	300,000	77,372
5 EXPENDITURES			
6 CLUBHOUSE			
8 CLUBHOUSE METAL ROOFING			
9 INTERIOR PAINT			
10 EXTERIOR PAINT			
11 HVAC 3.0 TONS			
12 OFFICE CARPETING			
13 LIFE SAFETY SYSTEMS MODERNIZATION			
14 COMMUNITY SECURITY CAMERA SYSTEM			
15 CLUBHOUSE FURNITURE			
16 OFFICE FURNITURE			
17 OFFICE COMPUTER AND PRINTER		1,394	
18 RESTROOMS REFURBISHMENT			
19 KITCHEN CABINETS			
20 KITCHEN CABINETS			
21 KITCHEN REFRIGERATOR AND MICROWAVE			
22 TELEVISION			
23 TOTAL CLUBHOUSE	-	1,394	-
24 ENTRY AREAS			
26 ENTRY MONUMENTS METAL ROOFING			
27 ENTRY MONUMENTS PAINTING			
28 ENTRY MONUMENTS REFURBISHMENT			
29 TOTAL ENTRY AREAS	-	-	-
30 FOXTAIL POOL AREA			
32 POOL PUMPS AND EQUIPMENT		7,435	
33 POOL SHOWER			
34 POOL FURNITURE			
35 POOL MARCITE			
36 POOL MARCITE			
37 POOL PAVERS			
38 POOL FENCE 6' ALUMINUM			
39 POOL AREA PAVILION METAL ROOFING			
40 POOL AREA PAVILION PAINTING			
41 TRELLIS PAINTING			
42 TRELLIS REPLACEMENT			
43 POOL CABANA METAL ROOFING			
44 POOL CABANA EXTERIOR PAINTING			
45 POOL CABANA INTERIOR PAINTING			
46 POOL CABANA RESTROOMS REFURBISHMENT			
47 TOTAL FOXTAIL POOL AREA	-	7,435	-
48 GROUNDS			
50 SIDEWALK REPAIR ALLOWANCE		5,212	
51 STORMWATER DRAINAGE REPAIR ALLOWANCE		95,172	
52 POND BANKS EROSION CONTROL			
53 POND FOUNTAINS AND CONTROLS			
54 SECURITY REPAIRS & MAINTENANCE			

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
CAPITAL RESERVE FUND (CRF)

		FY 2023 AMENDED	FY 2024 PROPOSED	VARIANCE FY23 TO FY24
55	BRIDGE FRAME AND PILINGS			
56	BRIDGE REPAIR ALLOWANCE		20,152	
57	WELL PUMPS			
58	TOTAL GROUNDS	-	120,536	-
59				
60	MAIL AREAS			
61	CLUBHOUSE MAIL PAVILION METAL ROOFING			
62	CLUBHOUSE MAIL PAVILION PAINTING			
63	CLUBHOUSE MAIL PAVILION PAINTING			
64	CLUBHOUSE MAIL KIOSKS			
65	FOXTAIL MAIL PAVILION METAL ROOFING			
66	FOXTAIL MAIL PAVILION PAINTING		273	
67	FOXTAIL MAIL KIOSKS			
68	PRIMROSE MAIL PAVILION METAL ROOFING			
69	PRIMROSE MAIL PAVILION PAINTING			
70	PRIMROSE MAIL KIOSKS			
71	TOTAL MAIL AREAS	-	273	-
72				
73	MAIN POOL AREA			
74	POOL MUSHROOM WATERFALL			
75	POOL PUMPS AND EQUIPMENT		17,460	
76	POOL SHOWER			
77	POOL SHOWER			
78	POOL FURNITURE		47,395	
79	POOL MARCITE			
80	POOL PAVERS			
81	POOL FENCE 6' ALUMINUM			
82	RETAINING WALL BEHIND POOL AREA			
83	POOL AREA PAVILIONS METAL ROOFING			
84	POOL AREA PAVILIONS PAINTING			
85	POOL AREA TABLE TENNIS			
86	TOTAL MAIN POOL AREA	-	64,855	-
87				
88	RECREATION			
89	BASKETBALL COURT COLOR COAT		3,644	
90	BASKETBALL HOOPS			
91	BASKETBALL HOOPS			
92	BASKETBALL PARK BENCHES			
93	TENNIS COURT COLOR COAT		12,223	
94	TENNIS FENCING CHAIN LINK			
95	TENNIS PAVILION METAL ROOFING			
96	TENNIS PAVILION PAINTING			
97	DOG PARKS FENCING 3' CHAIN LINK			
98	DOG PARKS PLAY STRUCTURES			
99	DOG PARK PAVILION METAL ROOFING			
100	DOG PARK PAVILION PAINTING			
101	DOG PARK PARK BENCHES			
102	COMMUNITY ACCESS SYSTEM			
103	PLAYGROUND RESTROOM BUILDING METAL ROOFING			
104	PLAYGROUND RESTROOM BUILDING EXTERIOR PAINTING			
105	PLAYGROUND RESTROOM BUILDING INTERIOR PAINTING			
106	PLAYGROUND RESTROOM BUILDING RESTROOMS REFURBISHMENT			
107	PLAYGROUND PAVILION METAL ROOFING			
108	PLAYGROUND PAVILION PAINTING			

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
CAPITAL RESERVE FUND (CRF)

		FY 2023 AMENDED	FY 2024 PROPOSED	VARIANCE FY23 TO FY24
109	PLAYGROUND MAIN PLAY STRUCTURE WITH SLIDE			
110	PLAYGROUND SHADED PLAY STRUCTURE WITH SLIDE			
111	PLAYGROUND SMALL STRUCTURE			
112	PLAYGROUND BOULDERS			
113	PLAYGROUND			
114	PLAYGROUND FENCING 3' CHAIN LINK			
115	PLAYGROUND EQUIPMENT SHADE			
116	PLAYGROUND SWINGSET			
117	BBQ GRILLS			
118	ADA RAILINGS NEAR DOCK AND IN FRONT OF CLUBHOUSE			
119	TRASH CANS			
120	PICNIC TABLES			
121	DOCK DECK BOARDS AND RAILINGS			
122	DOCK FRAME AND PILINGS			
123	DOCK REPAIR ALLOWANCE		13,268	
124	TOTAL RECREATION	-	29,135	-
125				
126	STREETS AND PARKING AREAS			
127	CLUBHOUSE PARKING LOT 1 INCH MILL AND OVERLAY		6,263	
128	CLUBHOUSE PARKING LOT SEALCOAT			
129	TOWNHOMES STREETS AND PARKING 1 INCH MILL AND OVERLAY			
130	TOTAL STREETS AND PARKING AREAS	-	6,263	-
131				
132	WALLS AND FENCING			
133	DECORATIVE VINYL FENCE 6'			
134	VINYL FENCE 6'			
135	ALUMINUM FENCING 5'			
136	CHAIN LINK FENCING 6'			
137	SLOTTED 4' VINYL FENCE			
138	RETAINING WALL AND 3' ALUMINUM			
139	RETAINING WALL AND 3' ALUMINUM			
140	RETAINING WALL AND 4' ALUMINUM FENCE IN PRIMROSE			
141	TOTAL WALLS AND FENCING	-	-	-
142				
143	TOTAL EXPENDITURES	-	229,891	-
144				
145	OTHER FINANCING SOURCES & USES			
146	TRANSFER IN FROM GENERAL FUND	50,000	-	(50,000)
147	CAPITAL IMPROVEMENT PLAN (CIP)	(92,276)		92,276
148	CONTINGENCY	(9,228)		9,228
149	TOTAL OTHER FINANCING SOURCES & USES	(51,504)	-	51,504
150				
151	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 171,124	\$ 70,109	\$ 128,876
152				
153	FUND BALANCE			
154	FUND BALANCE - BEGINNING (FY2021 AUDITED)	906,832	1,077,957	
155	NET CHANGE IN FUND BALANCE	171,124	70,109	128,876
156	FUND BALANCE - ENDING	\$ 1,077,957	\$ 1,148,066	\$ 128,876

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
O&M CONTRACT SUMMARY

	FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS (SCOPE OF SERVICE)
1	EXPENDITURES			
2	ADMINISTRATIVE			
3	SUPERVISORS - REGULAR MEETINGS	BOARD OF SUPERVISORS (BOS)	9,600.00	PER MEETING. 4 BOARD MEMBERS @ 200 EACH (ESTIMATE 12 MEETINGS)
4	SUPERVISORS - WORKSHOPS	BOARD OF SUPERVISORS	800.00	PER MEETING. 4 BOARD MEMBERS @ 200 EACH (ESTIMATE 1 MEETING)
5	PAYROLL TAXES (BOS)	FICA & FUTA	734.40	PAYROLL TAXED AT 7.65% (Board Of Supervisors)
6	PAYROLL SERVICE FEES	INNOVATIVE	600.00	APPROXIMATES \$50 PER PAY PERIOD & YE PROCESSING OF \$50
7	DISTRICT MANAGEMENT	VESTA	20,000.00	Services include the conducting of (1) two and one-half (2.5) hour board meeting per month, (one) 1 workshop per year, overall administration of District functions, and all required state and local filings, preparation of annual budget, purchasing and risk management. (Vesta is proposing a 4.2% increase total CPI increase for all services in FY2023)
8	ADMINISTRATIVE	VESTA	11,000.00	Services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of the agenda
9	ACCOUNTING	VESTA	11,000.00	Services include the preparation and delivery of the District's financial statements in accordance with GASB, accounts payable and receivable functions, asset tracking , the administration of reports required by the State of Florida
10	ASSESSMENT ROLL PREPARATION	VESTA	5,000.00	Services include all functions necessary for the timely billing, collection and reporting of the District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. Inclusive of assessment roll preparation and certification to the County.
11	DISSEMINATION AGENT	VESTA	3,000.00	The consultant shall serve as the District's dissemination agent under any applicable continuing disclosure undertaking of the District, which shall include fulfilling all duties of the Dissemination Agent set forth via the Trust Indenture
12	MEETING OVERCHARGES	VARIOUS	-	Miscellaneous items for administrative - such as meeting overtime
13	DISTRICT COUNSEL	KUTAK ROCK	35,000.00	Provides general legal services, review of contracts, agreements and other research assigned and directed by the Board and District Management throughout the year. Amount is based on current sending of the District for this service.
14	DISTRICT ENGINEER	JOHNSON ENGINEERING	14,000.00	Provides general engineering services to District, i.e. attendance & preparation for monthly board meetings and other specifically requested assignments throughout the year. Amount reflected is based on current spending.
15	ARBITRAGE REBATE CALCULATION	LLS TAX SOLUTIONS	1,500.00	The District is required to calculate interest earned from bond proceeds each year pursuant to the Internal Revenue Code. The Rebate Analyst is required to verify tha the District has not received earnings higher than the yield of the bonds.
16	TRUSTEE FEES	US BANK	15,701.00	Confirmed amount with U.S. Bank - Trustee for outstanding Series and for the oversight of the various trust accounts related to the Serieoutstanding bonds. The trustee is chosen as part of the bond issuance process.
17	BANK FEES	VARIOUS	150.00	AMOUNT IS FOR MISC ITEMS SUCH AS PRINTED CHECKS OR ANY RETURNED DEPOSITS
18	AUDITING	GRAU	6,000.00	State law requires the District to undertake an annual independent audit. The budgeted amount reflects an estimated amount as the District will need to go our for RFP
19	REGULATORY AND PERMIT FEES	FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITIES	175.00	STATUTORILY FIXED
20	TAX COLLECTOR	PASCO COUNTY GOVERNMENT	250.00	Property tax related to 2042 Lake Waters Place and 19037 Long Lake Ranch Blvd.
21	LEGAL ADVERTISEMENTS	VARIOUS PUBLICATIONS	1,500.00	The District is required to advertise various items pursuant to Statutory requirements. The items incude meeting schedules, special meeting notices, public hearings and bidding, etc. for the District and any other statutory requirements.
22	WEBSITE HOSTING		1,600.00	Costs associated with ongoing audits and website remediation for ADA compliance
23	TOTAL ADMINISTRATIVE		137,610.40	

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
O&M CONTRACT SUMMARY

	FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS (SCOPE OF SERVICE)
24	INSURANCE			
25	PUBLIC OFFICIALS, GENERAL LIABILITY & PROPERTY INSURANCE	Florida Insurance Alliance (FIA)	27,153.60	The District will incur expenditures for public officials and General Liability insurance
26	TOTAL INSURANCE		27,153.60	
27	UTILITIES			
28	UTILITIES - ELECTRICITY	DUKE ENERGY	90,000.00	
29	UTILITIES - STREETLIGHTS	DUKE ENERGY	150,000.00	
30	UTILITIES - WATER/SEWER	PASCO COUNTY UTILITIES	11,000.00	Water and swer services for 0 Community Center and 18981 Long Lake Ranch Blvd. (Estimates for Utilities are up 15%)
31	UTILITIES - SOLID WASTE ASSESSMENT	COUNTY SANITATION	1,500.00	
32	UTILITIES - SOLID WASTE REMOVAL	COUNTY SANITATION	2,500.00	Solid waste disposal services
33	TOTAL UTILITIES		255,000.00	
34	SECURITY			
35	SECURITY MONITORING SERVICES		-	Removed
36	SECURITY MISCELLANEOUS EXPENSE (EQUIPMENT REPAIRS & MAINT, ACCESS CARDS)		7,500.00	VARIOUS REPAIRS & MAINTENANCE TO THE EXISTING HARDWARE INFRASTRUCTURE
37	TOTAL SECURITY		7,500.00	
38	PHYSICAL ENVIRONMENT			
39	FIELD SERVICES	VESTA	5,050.50	Services include oversight of field services maintenance, including managing vendor contracts relating to District facilities and landscape/irrigation maintenance (Vesta proposed CPI increase of 5% for Field Services)
40	FOUNTAIN SERVICE REPAIRS & MAINTENANCE	LAKE DOCTORS	4,000.00	Equipment under agreement is (1) Vertex fountain at Borrow Lake, (1) at Pond 20, (1) at Pond 30, & (2) at Big Lake. Includes inspection of moving parts, wear and tear, filter cleaning and nozzle celaning - \$1,920. Added additional for parts for repair if needed
41	AQUATIC MAINTENANCE	GHS ENVIRONMENTAL	29,520.00	Aquatic weed control in the 26 ponds/floodplain areas
42	MITIGATION AREA MONITORING & MAINTENANCE		3,100.00	Mitigation Maintenance & Compliance Monitoring
43	AQUATIC PLANT REPLACEMENT	GHS ENVIRONMENTAL	2,750.00	Plantings to increase the overall health of the pond while also providing for erosion stabilization
44	STORMWATER SYSTEM MAINTENANCE	MISCELLANEOUS	-	
45	MIDFE FLY TREATMENTS	GHS ENVIRONMENTAL	-	
46	FISH STOCKING	GHS ENVIRONMENTAL	11,100.00	MOSQUITO FISH STOCKING
47	LAKE & POND MAINTENANCE	MISCELLANEOUS	20,000.00	
48	ENTRY & WALLS MAINTENANCE	MISCELLANEOUS	5,500.00	

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
O&M CONTRACT SUMMARY

	FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS (SCOPE OF SERVICE)
49	LANDSCAPE MAINTENANCE - CONTRACT	RED TREE	172,305.00	
50	LANDSCAPE REPLACEMENT MULCH	RED TREE	70,000.00	MULCH - \$30,000 PER APPLICATION FOR 800 CY. ADDITIONAL MULCH NEEDS INCREASED BY 700 CY
51	LANDSCAPE REPLACEMENT ANNUALS	RED TREE	29,000.00	
52	LANDSCAPE REPLACEMENT PLANTS & SHRUBS	RED TREE	45,000.00	ADDITIONAL AMOUNTS APPROPRIATED FOR THE REPLACEMENT OF PLANT ASSETS
53	TREE TRIMMING & MAINTENANCE	RED TREE	16,000.00	ANNUAL TREE TRIMMING AND MAINTENANCE
54	OTHER LANDSCAPE-FIRE ANT TREAT	RED TREE	4,500.00	AS NEEDED FOR THE TREATMENT OF FIRE ANTS
55	SECURITY REPAIRS & MAINTENANCE	RED TREE	12,000.00	ESTIMATED FOR PARTS & LABOR TO REPAIR THE IRRIGATION SYSTEM
56	DECORATIVE LIGHT MAINTENANCE	TBD	9,050.00	HOLIDAY LIGHTING FOR 12 ENTRY MONUMENTS
57	VOLUNTEER SUPPLIES		2,000.00	
58	FIELD CONTINGENCY	CONTINGENCY	22,000.00	FOR MISCELLANEOUS UNBUDGETED EXPENSES
59	TOTAL PHYSICAL ENVIROMENT		462,875.50	
60	ROAD & STREET FACILITIES			
61	SIDEWALK REPAIR & MAINTENANCE	MISCELLANEOUS	1,000.00	REPAIRS FOR ANY SIDEWALK RELATED ISSUES
62	ROADWAY REPAIR & MAINTENANCE	MISCELLANEOUS	1,000.00	REPAIRS FOR ANY ROADWAY ISSUES
63	SIGNAGE REPAIR & REPLACEMENT	MISCELLANEOUS	5,000.00	REPAIRS FOR ANY STREET SIGNS
64	TOTAL ROAD & STREET FACILITIES		7,000.00	
65	PARKS AND RECREATION			
66	CLUBHOUSE MANAGEMENT	VESTA	129,856.73	Clubhouse Manager= \$76,256.73, facility attendant/janitorial= \$16,640, facility maintenance \$28,080, Summer FA/Pool Monitor \$7,280, \$1,600 for additional pool attendant hours
67	POOL MAINTENANCE - CONTRACT	VESTA	28,608.00	SERVICE TO BE PERFORMED 3X WEEKLY FOR 2 POOLS, ALL CHEMICALS ARE INCLUDED. INCLUDED IN THE VESTA CONTRACT
68	DOG WASTE STATION SUPPLIES	VESTA	5,460.00	10 Stations, twice weekly remove all waste from every receptacle within the community. Bags are included. Replace trash can liners.
69	MAINTENANCE REPAIR	MISCELLANEOUS	21,000.00	As needed for the repair & maintenance
70	OFFICE SUPPLIES	MISCELLANEOUS	1,200.00	Office Supplies for the facility
71	FURNITURE REPAIR/REPLACEMENT	MISCELLANEOUS	1,750.00	AS NEEDED FOR FURNITURE REPAIR & MAINTENANCE
72	POOL MAINTENANCE & REPAIRS	VESTA	2,000.00	ADDITIONAL SERVICE REPAIRS FOR THE POOLS
73	POOL PERMIT	STATE OF FLORIDA DEPARTMENT OF HEALTH	1,000.00	ESTIMATED

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
O&M CONTRACT SUMMARY

	FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS (SCOPE OF SERVICE)
74	COMMUNICATIONS (TEL, CELL, INT)	FRONTIER	5,000.00	Service for business internet, business voice and business tv. Service provided at 2042 Lake Waters Place and 18981 Liong Lake Blvd.
75	FACILITY A/C & HEATING MAINTENANCE & REPAIRS	AS NEEDED	2,000.00	As needed for repairs to HVAC system
76	COMPUTER SUPPORT MAINTENANCE & REPAIR	AS NEEDED	1,000.00	As needed repairs for the repairs of the computer system
77	PLAYGROUND EQUIPMENT & MAINTENANCE	AS NEEDED	1,100.00	As needed for repairs of playground equipment
78	ATHLETIC/PARK & COURT/FIELD REPAIRS	AS NEEDED	5,500.00	As needed for repairs to the athletic park
79	PEST CONTROL		2,460.00	Pursuant to contract for pest control services
80	CLUBHOUSE JANITORIAL SUPPLIES		2,500.00	
81	TOTAL PARKS AND RECREATION		210,434.73	
82	PROJECT BUDGET			
83	PRESSURE WASHING		35,000.00	
84	CAPITAL OUTLAY			
85	TOTAL PROJECT BUDGET		35,000.00	

**LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
ASSESSMENT ALLOCATION**

O&M ADMIN BUDGET	
NET O&M ADMIN BUDGET	\$164,764.00
COUNTY COLLECTION COSTS	\$3,505.62
EARLY PAYMENT DISCOUNT	<u>\$7,011.23</u>
GROSS O&M ADMIN ASSESSMENT	<u>\$175,280.85</u>

O&M FIELD BUDGET	
NET O&M FIELD BUDGET	\$977,810.23
COUNTY COLLECTION COSTS	\$20,804.47
EARLY PAYMENT DISCOUNT	<u>\$41,608.95</u>
GROSS O&M FIELD ASSESSMENT	<u>\$1,040,223.65</u>

CAPITAL RESERVE FUND (CRF)	
NET CAPITAL RESERVE FUND	\$300,000.00
COUNTY COLLECTION COSTS	\$6,382.98
EARLY PAYMENT DISCOUNT	<u>\$12,765.96</u>
GROSS CRF ASSESSMENT	<u>\$319,148.94</u>

UNIT SIZE & PHASE	UNITS ASSESSED				ALLOCATION OF ADMIN O&M ASSESSMENT					ALLOCATION OF FIELD O&M ASSESSMENT					ALLOCATION OF CAPITAL RESERVE ASSESSMENT				
	O&M	SERIES 2014A-1 DEBT SERVICE ⁽¹⁾	SERIES 2015A-1 DEBT SERVICE ⁽¹⁾	SERIES 2016 DEBT SERVICE ⁽¹⁾	ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL ADMIN O&M	ADMIN O&M PER LOT	ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL FIELD O&M	FIELD O&M PER LOT	ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL CAPITAL RESERVE	CAPITAL RESERVE PER LOT
PHASES 1 & 2																			
TOWNHOME/ATTACHED	116	116			1.00	116.0	13.65%	\$23,920.68	\$206.21	0.85	98.6	12.03%	\$125,172.14	\$1,079.07	0.85	98.6	12.03%	\$38,403.81	\$331.07
SINGLE FAMILY 45'	86	86			1.00	86.0	10.12%	\$17,734.30	\$206.21	0.95	81.7	9.97%	\$103,717.69	\$1,206.02	0.95	81.7	9.97%	\$31,821.42	\$370.02
SINGLE FAMILY 55'	144	142			1.00	144.0	16.94%	\$29,694.64	\$206.21	1.00	144.0	17.57%	\$182,807.18	\$1,269.49	1.00	144.0	17.57%	\$56,086.71	\$389.49
SINGLE FAMILY 65'	35	35			1.00	35.0	4.12%	\$7,217.45	\$206.21	1.05	36.8	4.48%	\$46,653.92	\$1,332.97	1.05	36.8	4.48%	\$14,313.79	\$408.97
PHASE 3																			
TOWNHOME/ATTACHED	83		83		1.00	83.0	9.76%	\$17,115.66	\$206.21	0.85	70.6	8.61%	\$89,562.82	\$1,079.07	0.85	70.6	8.61%	\$27,478.59	\$331.07
SINGLE FAMILY 45'	28		28		1.00	28.0	3.29%	\$5,773.96	\$206.21	0.95	26.6	3.25%	\$33,768.55	\$1,206.02	0.95	26.6	3.25%	\$10,360.46	\$370.02
SINGLE FAMILY 55'	110		110		1.00	110.0	12.94%	\$22,683.40	\$206.21	1.00	110.0	13.42%	\$139,644.38	\$1,269.49	1.00	110.0	13.42%	\$42,844.01	\$389.49
SINGLE FAMILY 65'	49		49		1.00	49.0	5.76%	\$10,104.43	\$206.21	1.05	51.5	6.28%	\$65,315.48	\$1,332.97	1.05	51.5	6.28%	\$20,039.31	\$408.97
PHASE 4																			
SINGLE FAMILY 45'	61			60	1.00	61.0	7.18%	\$12,578.98	\$206.21	0.95	58.0	7.07%	\$73,567.20	\$1,206.02	0.95	58.0	7.07%	\$22,571.00	\$370.02
SINGLE FAMILY 55'	62			62	1.00	62.0	7.29%	\$12,785.19	\$206.21	1.00	62.0	7.57%	\$78,708.65	\$1,269.49	1.00	62.0	7.57%	\$24,148.44	\$389.49
SINGLE FAMILY 65'	76			75	1.00	76.0	8.94%	\$15,672.17	\$206.21	1.05	79.8	9.74%	\$101,305.65	\$1,332.97	1.05	79.8	9.74%	\$31,081.38	\$408.97
	850	379	270	197		850.0	100.00%	\$175,280.85			819.4	100.00%	\$1,040,223.65			819.4	100.00%	\$319,148.94	

UNIT SIZE & PHASE	PER UNIT ANNUAL ASSESSMENT ⁽²⁾				PROPOSED TOTAL PER UNIT ⁽³⁾
	TOTAL O&M & CRF PER LOT	SERIES 2014A-1 DEBT SERVICE	SERIES 2015A-1 DEBT SERVICE	SERIES 2016 DEBT SERVICE	
PHASES 1 & 2					
TOWNHOME/ATTACHED	\$1,616.35	\$637.76			\$2,254.11
SINGLE FAMILY 45'	\$1,782.25	\$850.34			\$2,632.59
SINGLE FAMILY 55'	\$1,865.20	\$1,062.93			\$2,928.13
SINGLE FAMILY 65'	\$1,948.15	\$1,169.22			\$3,117.37
PHASE 3					
TOWNHOME/ATTACHED	\$1,616.35		\$637.76		\$2,254.11
SINGLE FAMILY 45'	\$1,782.25		\$850.34		\$2,632.59
SINGLE FAMILY 55'	\$1,865.20		\$1,062.93		\$2,928.13
SINGLE FAMILY 65'	\$1,948.15		\$1,169.22		\$3,117.37
PHASE 4					
SINGLE FAMILY 45'	\$1,782.25			\$850.04	\$2,632.29
SINGLE FAMILY 55'	\$1,865.20			\$1,062.55	\$2,927.75
SINGLE FAMILY 65'	\$1,948.15			\$1,168.80	\$3,116.95

FY 2023 PER LOT	VARIANCE FY22 VS FY23 % VARIANCE PER LOT	
\$2,192.63	\$61.48	2.8%
\$2,565.76	\$66.83	2.6%
\$2,858.62	\$69.50	2.4%
\$3,045.19	\$72.18	2.4%
\$2,192.63	\$61.48	2.8%
\$2,565.76	\$66.83	2.6%
\$2,858.62	\$69.50	2.4%
\$3,045.19	\$72.18	2.4%
\$2,565.46	\$66.83	2.6%
\$2,858.24	\$69.50	2.4%
\$3,044.77	\$72.18	2.4%

⁽¹⁾ Reflects the total number of lots with Series 2014A-1, 2015A-1 and 2016 debt outstanding.

⁽²⁾ Annual debt service assessments per unit adopted in connection with the Series 2014A-1 2015A-1 & 2016 bond issuances. Annual Debt Service Assessments includes principal, interest, Pasco County collection costs and early payment discounts.

⁽³⁾ Annual assessments that will appear on the November, 2023 Pasco County property tax bill. Amount shown includes all applicable county collection costs (2%) and early payment discounts (up to 4% if paid early).

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
DEBT SERVICE REQUIREMENTS

	Chart of Accounts	Series 2014A-1	Series 2015A-1	Series 2016	FY 2022-2023 Budget
1	REVENUES				
2	NET SPECIAL ASSESSMENTS ⁽¹⁾	\$ 318,994	\$ 235,938	\$ 191,881	\$ 746,813
3					
4	TOTAL REVENUES	318,994	235,938	191,881	746,813
5					
6	EXPENDITURES				
7	DEBT SERVICE REQUIREMENT				
8	5/1/2024				
9	INTEREST	113,231	86,319	61,800	261,350
10	PRINCIPAL	90,000	65,000	65,000	220,000
11	11/1/2024				
12	INTEREST	110,700	84,369	60,500	255,569
13					
14	TOTAL EXPENDITURES	313,931	235,688	187,300	736,919
15					
16	EXCESS OF REVENUES OVER EXPENDITURES	\$ 5,063	\$ 250	\$ 4,581	\$ 9,894

Net Debt Service Assessments	\$ 746,812.50
Pasco County Collection Costs (2%) and Early Payment Discounts (4%)	\$ 47,668.88
Gross Debt Service Assessments	\$ 794,481.38

⁽¹⁾ Maximum Annual Debt Service (MADS) less any prepaid assessments received.

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
SERIES 2014A-1 CAPITAL IMPROVEMENT REVENUE BOND AMORTIZATION SCHEDULE

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
						3,955,000
11/1/2021		5.625%	118,153	118,153	118,153	3,955,000
5/1/2022	85,000	5.625%	118,153	203,153		3,870,000
11/1/2022	-	5.625%	115,763	115,763	318,916	3,870,000
5/1/2023	90,000	5.625%	115,763	205,763		3,780,000
11/1/2023	-	5.625%	113,231	113,231	318,994	3,780,000
5/1/2024	90,000	5.625%	113,231	203,231		3,690,000
11/1/2024	-	6.000%	110,700	110,700	313,931	3,690,000
5/1/2025	100,000	6.000%	110,700	210,700		3,590,000
11/1/2025	-	6.000%	107,700	107,700	318,400	3,590,000
5/1/2026	105,000	6.000%	107,700	212,700		3,485,000
11/1/2026	-	6.000%	104,550	104,550	317,250	3,485,000
5/1/2027	110,000	6.000%	104,550	214,550		3,375,000
11/1/2027	-	6.000%	101,250	101,250	315,800	3,375,000
5/1/2028	120,000	6.000%	101,250	221,250		3,255,000
11/1/2028	-	6.000%	97,650	97,650	318,900	3,255,000
5/1/2029	125,000	6.000%	97,650	222,650		3,130,000
11/1/2029	-	6.000%	93,900	93,900	316,550	3,130,000
5/1/2030	135,000	6.000%	93,900	228,900		2,995,000
11/1/2030	-	6.000%	89,850	89,850	318,750	2,995,000
5/1/2031	140,000	6.000%	89,850	229,850		2,855,000
11/1/2031	-	6.000%	85,650	85,650	315,500	2,855,000
5/1/2032	150,000	6.000%	85,650	235,650		2,705,000
11/1/2032	-	6.000%	81,150	81,150	316,800	2,705,000
5/1/2033	160,000	6.000%	81,150	241,150		2,545,000
11/1/2033	-	6.000%	76,350	76,350	317,500	2,545,000
5/1/2034	170,000	6.000%	76,350	246,350		2,375,000
11/1/2034	-	6.000%	71,250	71,250	317,600	2,375,000
5/1/2035	180,000	6.000%	71,250	251,250		2,195,000
11/1/2035	-	6.000%	65,850	65,850	317,100	2,195,000
5/1/2036	190,000	6.000%	65,850	255,850		2,005,000
11/1/2036	-	6.000%	60,150	60,150	316,000	2,005,000
5/1/2037	200,000	6.000%	60,150	260,150		1,805,000
11/1/2037	-	6.000%	54,150	54,150	314,300	1,805,000
5/1/2038	215,000	6.000%	54,150	269,150		1,590,000
11/1/2038	-	6.000%	47,700	47,700	316,850	1,590,000
5/1/2039	230,000	6.000%	47,700	277,700		1,360,000
11/1/2039	-	6.000%	40,800	40,800	318,500	1,360,000

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
SERIES 2014A-1 CAPITAL IMPROVEMENT REVENUE BOND AMORTIZATION SCHEDULE

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
5/1/2040	240,000	6.000%	40,800	280,800		1,120,000
11/1/2040	-	6.000%	33,600	33,600	314,400	1,120,000
5/1/2041	255,000	6.000%	33,600	288,600		865,000
11/1/2041	-	6.000%	25,950	25,950	314,550	865,000
5/1/2042	270,000	6.000%	25,950	295,950		595,000
11/1/2042	-	6.000%	17,850	17,850	313,800	595,000
5/1/2043	290,000	6.000%	17,850	307,850		305,000
11/1/2043	-	6.000%	9,150	9,150	317,000	305,000
5/1/2044	305,000	6.000%	9,150	314,150	314,150	-
Total	\$ 3,955,000		\$ 3,444,694	\$ 7,399,694	\$ 7,399,694	

Max Annual DS: 318,994

Footnote:

Data herein for the CDD's budgetary process purposes only.

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
SERIES 2015A-1 CAPITAL IMPROVEMENT REVENUE BOND AMORTIZATION SCHEDULE

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
						2,920,000
11/1/2021		6.000%	89,769	89,769	89,769	2,920,000
5/1/2022	55,000	6.000%	89,769	144,769		2,865,000
11/1/2022	-	6.000%	88,119	88,119	232,888	2,865,000
5/1/2023	60,000	6.000%	88,119	148,119		2,805,000
11/1/2023	-	6.000%	86,319	86,319	234,438	2,805,000
5/1/2024	65,000	6.000%	86,319	151,319		2,740,000
11/1/2024	-	6.000%	84,369	84,369	235,688	2,740,000
5/1/2025	65,000	6.000%	84,369	149,369		2,675,000
11/1/2025	-	6.000%	82,419	82,419	231,788	2,675,000
5/1/2026	70,000	6.000%	82,419	152,419		2,605,000
11/1/2026	-	6.000%	80,319	80,319	232,738	2,605,000
5/1/2027	75,000	6.000%	80,319	155,319		2,530,000
11/1/2027	-	6.000%	78,069	78,069	233,388	2,530,000
5/1/2028	80,000	6.000%	78,069	158,069		2,450,000
11/1/2028	-	6.000%	75,669	75,669	233,738	2,450,000
5/1/2029	85,000	6.000%	75,669	160,669		2,365,000
11/1/2029	-	6.000%	73,119	73,119	233,788	2,365,000
5/1/2030	90,000	6.000%	73,119	163,119		2,275,000
11/1/2030	-	6.000%	70,419	70,419	233,538	2,275,000
5/1/2031	95,000	6.000%	70,419	165,419		2,180,000
11/1/2031	-	6.000%	67,569	67,569	232,988	2,180,000
5/1/2032	100,000	6.000%	67,569	167,569		2,080,000
11/1/2032	-	6.000%	64,569	64,569	232,138	2,080,000
5/1/2033	110,000	6.000%	64,569	174,569		1,970,000
11/1/2033	-	6.000%	61,269	61,269	235,838	1,970,000
5/1/2034	115,000	6.000%	61,269	176,269		1,855,000
11/1/2034	-	6.000%	57,819	57,819	234,088	1,855,000
5/1/2035	120,000	6.000%	57,819	177,819		1,735,000
11/1/2035	-	6.250%	54,219	54,219	232,038	1,735,000
5/1/2036	130,000	6.250%	54,219	184,219		1,605,000
11/1/2036	-	6.250%	50,156	50,156	234,375	1,605,000
5/1/2037	135,000	6.250%	50,156	185,156		1,470,000
11/1/2037	-	6.250%	45,938	45,938	231,094	1,470,000
5/1/2038	145,000	6.250%	45,938	190,938		1,325,000
11/1/2038	-	6.250%	41,406	41,406	232,344	1,325,000
5/1/2039	155,000	6.250%	41,406	196,406		1,170,000
11/1/2039	-	6.250%	36,563	36,563	232,969	1,170,000

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
SERIES 2015A-1 CAPITAL IMPROVEMENT REVENUE BOND AMORTIZATION SCHEDULE

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
5/1/2040	165,000	6.250%	36,563	201,563		1,005,000
11/1/2040	-	6.250%	31,406	31,406	232,969	1,005,000
5/1/2041	175,000	6.250%	31,406	206,406		830,000
11/1/2041		6.250%	25,938	25,938	232,344	830,000
5/1/2042	190,000	6.250%	25,938	215,938		640,000
11/1/2042	-	6.250%	20,000	20,000	235,938	640,000
5/1/2043	200,000	6.250%	20,000	220,000		440,000
11/1/2043	-	6.250%	13,750	13,750	233,750	440,000
5/1/2044	215,000	6.250%	13,750	228,750		225,000
11/1/2044		6.250%	7,031	7,031	235,781	225,000
5/1/2045	225,000	6.250%	7,031	232,031	232,031	-
Total	\$ 2,920,000		\$ 2,772,438	\$ 5,692,438	\$ 5,692,438	

Max Annual DS: 235,938

Footnote:

SECURITY REPAIRS & MAINTENANCE

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
SERIES 2016 CAPITAL IMPROVEMENT REVENUE BOND AMORTIZATION SCHEDULE

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
						2,725,000
5/1/2023	65,000	4.000%	63,100	128,100		2,660,000
11/1/2023	-	4.000%	61,800	61,800	189,900	2,660,000
5/1/2024	65,000	4.000%	61,800	126,800		2,595,000
11/1/2024	-	4.000%	60,500	60,500	187,300	2,595,000
5/1/2025	70,000	4.000%	60,500	130,500		2,525,000
11/1/2025	-	4.000%	59,100	59,100	189,600	2,525,000
5/1/2026	75,000	4.000%	59,100	134,100		2,450,000
11/1/2026	-	4.625%	57,600	57,600	191,700	2,450,000
5/1/2027	75,000	4.625%	57,600	132,600		2,375,000
11/1/2027	-	4.625%	55,866	55,866	188,466	2,375,000
5/1/2028	80,000	4.625%	55,866	135,866		2,295,000
11/1/2028	-	4.625%	54,016	54,016	189,881	2,295,000
5/1/2029	85,000	4.625%	54,016	139,016		2,210,000
11/1/2029	-	4.625%	52,050	52,050	191,066	2,210,000
5/1/2030	85,000	4.625%	52,050	137,050		2,125,000
11/1/2030	-	4.625%	50,084	50,084	187,134	2,125,000
5/1/2031	90,000	4.625%	50,084	140,084		2,035,000
11/1/2031	-	4.625%	48,003	48,003	188,088	2,035,000
5/1/2032	95,000	4.625%	48,003	143,003		1,940,000
11/1/2032	-	4.625%	45,806	45,806	188,809	1,940,000
5/1/2033	100,000	4.625%	45,806	145,806		1,840,000
11/1/2033	-	4.625%	43,494	43,494	189,300	1,840,000
5/1/2034	105,000	4.625%	43,494	148,494		1,735,000
11/1/2034	-	4.625%	41,066	41,066	189,559	1,735,000
5/1/2035	110,000	4.625%	41,066	151,066		1,625,000
11/1/2035	-	4.625%	38,522	38,522	189,588	1,625,000
5/1/2036	115,000	4.625%	38,522	153,522		1,510,000
11/1/2036	-	4.750%	35,863	35,863	189,384	1,510,000
5/1/2037	120,000	4.750%	35,863	155,863		1,390,000
11/1/2037	-	4.750%	33,013	33,013	188,875	1,390,000
5/1/2038	125,000	4.750%	33,013	158,013		1,265,000
11/1/2038	-	4.750%	30,044	30,044	188,056	1,265,000
5/1/2039	135,000	4.750%	30,044	165,044		1,130,000
11/1/2039	-	4.750%	26,838	26,838	191,881	1,130,000
5/1/2040	140,000	4.750%	26,838	166,838		990,000
11/1/2040	-	4.750%	23,513	23,513	190,350	990,000
5/1/2041	145,000	4.750%	23,513	168,513		845,000

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
SERIES 2016 CAPITAL IMPROVEMENT REVENUE BOND AMORTIZATION SCHEDULE

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
11/1/2041		4.750%	20,069	20,069	188,581	845,000
5/1/2042	155,000	4.750%	20,069	175,069		690,000
11/1/2042	-	4.750%	16,388	16,388	191,456	690,000
5/1/2043	160,000	4.750%	16,388	176,388		530,000
11/1/2043	-	4.750%	12,588	12,588	188,975	530,000
5/1/2044	170,000	4.750%	12,588	182,588		360,000
11/1/2044		4.750%	8,550	8,550	191,138	360,000
5/1/2045	175,000	4.750%	8,550	183,550	183,550	185,000
11/1/2045		4.750%	4,394	4,394	4,394	185,000
5/1/2046	185,000	4.750%	4,394	189,394	189,394	-
Total	\$ 2,725,000		\$ 1,821,425	\$ 4,546,425	\$ 4,546,425	

Max Annual DS: 191,881

Footnote:

Data herein for the CDD's budgetary process purposes only.

EXHIBIT 2

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)

	FY 2021 ACTUALS	FY 2022 ACTUALS	FY 2023 YTD (10/2022-3/2023)	FY 2023 AMENDED	FY 2024 PROPOSED	VARIANCE FY2023-FY2024
REVENUE						
ASSESSMENTS LEVIED:						
ASSESSMENTS LEVIED (NET ON-ROLL):	\$ 1,130,879	\$ 1,287,801	\$ 1,152,133	\$ 1,165,951	\$ 1,142,574	\$ (23,377)
ADDITIONAL REVENUE:						
TENNIS	1,257		600	1,440	1,440	-
ROOM RENTALS	335	2,710	485	150	1,000	850
INTEREST	350	260		125	125	-
ADVERTISEMENT RENTAL			4,800	-	-	-
MISC. REVENUE	8,829	42,014	275	-	-	-
FUND BALANCE FORWARD (removed)				-	-	-
TOTAL REVENUE	1,141,650	1,332,786	1,158,293	1,167,666	1,145,139	(22,527)
EXPENDITURES						
ADMINISTRATIVE:						
SUPERVISORS - REGULAR MEETINGS	9,139	9,585	3,600	10,000	9,600	(400)
SUPERVISORS - WORKSHOPS			600	2,000	800	(1,200)
PAYROLL TAXES (BOS)	459	750	321	734	734	-
PAYROLL SERVICES FEES	398	678	354	600	600	-
DISTRICT MANAGEMENT	17,458	18,448	9,954	20,000	20,000	-
ADMINISTRATIVE	6,171	3,962	5,500	11,000	11,000	-
ACCOUNTING	19,533	17,500	5,500	11,000	11,000	-
ASSESSMENT ROLL PREPERATION	8,933	3,667	2,500	5,000	5,000	-
DISSEMINATION AGENT	3,333	4,000	3,000	3,000	3,000	-
MEETING OVERAGES	-	648	-	-	-	-
DISTRICT COUNSEL	44,218	50,552	16,745	32,000	35,000	3,000
DISTRICT ENGINEER	9,275	13,521	2,668	13,500	14,000	500
ARBITRAGE REBATE CALCULATION	1,800	1,150	500	650	1,500	850
TRUSTEE FEES	10,843	11,701	8,081	15,701	15,701	-
BANK FEES	415	-	-	150	150	-
AUDITING	5,978	3,850	-	6,000	6,000	-
REGULATORY PERMITS AND FEES	275	175	175	175	175	-
PROPERTY TAXES	578	676	225	250	250	-
SALES TAX			461			
LEGAL ADVERTISING	3,171	807	333	1,500	1,500	-
WEBSITE HOSTING	2,391	2,164	1,538	1,600	1,600	-
MISC. SERVICE	1,247			-	-	-
TOTAL ADMINISTRATIVE	145,616	143,833	62,054	134,860	137,610	2,750
INSURANCE:						
PUBLIC OFFICIALS, GENERAL LIABILITY & PROPERTY INSURANCE	18,226	18,865	20,564	22,628	27,154	4,526
TOTAL INSURANCE	18,226	18,865	20,564	22,628	27,154	4,526

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)

		FY 2021 ACTUALS	FY 2022 ACTUALS	FY 2023 YTD (10/2022-3/2023)	FY 2023 AMENDED	FY 2024 PROPOSED	VARIANCE FY2023-FY2024
42							
43	UTILITIES:						
44	UTILITIES - ELECTRICITY	38,999	77,939	25,739	90,000	90,000	-
45	UTILITIES - STREETLIGHTS	149,096	116,218	57,892	150,000	150,000	-
46	UTILITIES - WATER/SEWER	3,428	9,475	2,454	25,000	11,000	(14,000)
47	UTILITIES - RECLAIMED WATER	24,065	-	-	-	-	-
48	UTILITIES - SOLID WASTE ASSESSMENT					1,500	1,500
49	UTILITIES - SOLID WASTE REMOVAL	960	1,211	1,955	1,716	2,500	784
50	TOTAL UTILITIES	216,548	204,843	88,040	266,716	255,000	(11,716)
51							
52	SECURITY:						
53	SECURITY MONITORING SERVICES	16,448	2,349		-	-	-
54	SECURITY REPAIRS & MAINTENANCE	10,706	5,065	1,468	7,600	7,500	(100)
55	TOTAL SECURITY	27,154	7,414	1,468	7,600	7,500	(100)
56							
57	COMMUNITY MAINTENANCE						
58	FIELD SERVICES	4,167	5,000	2,526	5,051	5,051	-
59	FOUNTAIN SERVICE REPAIRS & MAINTENANCE	1,614	600	1,934	3,500	4,000	500
60	AQUATIC MAINTENANCE	30,120	28,366	14,760	29,520	29,520	-
61	MITIGATION AREA MONITORING & MAINTENANCE	1,100	650	-	3,100	3,100	-
62	AQUATIC PLANT REPLACEMENT		1,950	-	2,500	2,750	250
63	STORMWATER SYSTEM MAINTENANCE	76		-	500	-	(500)
64	MIDGE FLY TREATMENTS			-	-	-	-
65	FISH STOCKING	6,006	1,445	-	11,100	11,100	-
66	LAKE & POND MAINTENANCE	-	-	-	2,000	20,000	18,000
67	ENTRY & WALLS MAINTENANCE	5,535	3,994	-	5,500	5,500	-
68	LANDSCAPE MAINTENANCE - CONTRACT	153,887	176,825	82,050	183,982	172,305	(11,677)
69	LANDSCAPE REPLACEMENT MULCH	25,500	56,325	60,000	70,000	70,000	-
70	LANDSCAPE REPALCEMENT ANNUALS	5,999	22,180	21,816	24,000	29,000	5,000
71	LANDSCAPE REPLACEMENT PLANTS & SHRUBS	20,143	34,405	51,992	45,000	45,000	-
72	TREE TRIMMING & MAINTENANCE			675	16,000	16,000	-
73	OTHER LANDSCAPE -FIRE ANT TREAT	16,036		-	4,500	4,500	-
74	IRRIGATION REPAIRS & MAINTENANCE	8,752	11,528	1,753	6,000	12,000	6,000
75	DECORATIVE LIGHT MAINTENANCE	9,050	8,900	4,000	9,050	9,050	-
76	VOLUNTEER SUPPLIES					2,000	2,000
77	FIELD CONTINGENCY	27,764		2,424	22,931	22,000	(931)
78	TOTAL COMMUNITY MAINTENANCE	315,749	352,168	243,929	444,234	462,876	18,642
79							
80	ROAD & STREET FACILITIES						
81	SIDEWALK REPAIR & MAINTENANCE	4,000			1,000	1,000	-
82	ROADWAY REPAIR & MAINTENANCE	5,400	53		1,000	1,000	-
83	SIGNAGE REPAIR & REPLACEMENT	3,696	8,600		5,000	5,000	-
84	TOTAL ROAD & STREET FACILITIES	13,096	8,653	-	7,000	7,000	-

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)

		FY 2021 ACTUALS	FY 2022 ACTUALS	FY 2023 YTD (10/2022-3/2023)	FY 2023 AMENDED	FY 2024 PROPOSED	VARIANCE FY2023-FY2024
85							
86	AMENITY MAINTENANCE						
87	CLUBHOUSE MANAGEMENT	101,985	112,199	49,098	126,928	129,857	2,929
88	POOL MAINTENANCE - CONTRACT	15,597		11,575	27,780	28,608	828
89	DOG WASTE STATION SUPPLIES	3,564	470	968	5,460	5,460	-
90	AMENITY MAINTENANCE & REPAIR	6,030	18,924	4,155	21,000	21,000	-
91	OFFICE SUPPLIES	296	1,421	185	500	1,200	700
92	FURNITURE REPAIR/REPLACEMENT		1,827	-	1,500	1,750	250
93	CLUBHOUSE CLEANING	232		-			
94	POOL REPAIRS	12,960	2,491	667	1,500	2,000	500
95	POOL PERMITS	560	611	-	1,000	1,000	-
96	COMMUNICATIONS (TEL, FAX, INTERNET)	6,536	3,594	1,754	5,000	5,000	-
97	FACILITY A/C & HEATING MAINTENANCE & REPAIRS			-	2,000	2,000	-
98	COMPUTER SUPPORT MAINTENANCE & REPAIR	126		596	1,000	1,000	-
99	PLAYGROUND EQUIPMENT & MAINTENANCE		86	-	1,000	1,100	100
100	ATHLETIC/PARK & COURT/FIELD REPAIRS	3,570	4,704	1,233	5,000	5,500	500
101	PEST CONTROL	2,350	1,200	600	2,460	2,460	-
102	CLUBHOUSE JANITORIAL SUPPLIES	3,456		47	2,500	2,500	-
103	TOTAL AMENITY MAINTENANCE	157,261	147,525	70,878	204,628	210,435	5,807
104							-
105	PROJECT BUDGET						
106	PRESSURE WASHING		21,664	450	30,000	35,000	5,000
107	CAPITAL OUTLAY	14,603	27,190	-	-	-	-
108	TOTAL PROJECT BUDGET	14,603	48,854	450	30,000	35,000	5,000
109							
110	TOTAL EXPENDITURES	908,252	932,155	487,383	1,117,666	1,142,574	24,908
111							
112	OTHER FINANCING USES - TRANSFER TO RESERVES	241,354	248,031	95,544	50,000	-	(50,000)
113							
114	EXCESS OF REVENUE OVER / (UNDER) EXPENDITURES	\$ (7,956)	\$ 152,600	\$ 575,366	\$ -	\$ 2,565	\$ 2,564
115							
116	FUND BALANCE						
117	FUND BALANCE - BEGINNING (FY2021 AUDITED)	336,494	328,538	481,137	481,137	481,137	-
118	NET CHANGE IN FUND BALANCE	(7,956)	152,600	575,366	-	2,565	2,564
119	FUND BALANCE - ENDING	\$ 328,538	\$ 481,137	\$ 1,056,504	\$ 481,137	\$ 483,702	\$ 2,564
120							
121	ANALYSIS OF FUND BALANCE						
122	ASSIGNED FOR OPERATING CAPITAL - 3 MONTHS	227,063	233,039	121,846	279,416	285,644	6,227
123	UNASSIGNED	101,475	248,099	934,658	201,721	198,059	(3,662)
124	FUND BALANCE - ENDING	\$ 328,538	\$ 481,137	\$ 1,056,504	\$ 481,137	\$ 483,702	\$ 2,565

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
CAPITAL RESERVE FUND (CRF)

	FY 2023 AMENDED	FY 2024 PROPOSED	VARIANCE FY23 TO FY24
1 REVENUES			
2 SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 222,628	\$ 500,000	\$ 277,372
3 INTEREST & MISCELLANEOUS	-	-	-
4 TOTAL REVENUES	222,628	500,000	277,372
5 EXPENDITURES			
6 CLUBHOUSE			
8 CLUBHOUSE METAL ROOFING			
9 INTERIOR PAINT			
10 EXTERIOR PAINT			
11 HVAC 3.0 TONS			
12 OFFICE CARPETING			
13 LIFE SAFETY SYSTEMS MODERNIZATION			
14 COMMUNITY SECURITY CAMERA SYSTEM			
15 CLUBHOUSE FURNITURE			
16 OFFICE FURNITURE			
17 OFFICE COMPUTER AND PRINTER		1,394	
18 RESTROOMS REFURBISHMENT			
19 KITCHEN CABINETS			
20 KITCHEN CABINETS			
21 KITCHEN REFRIGERATOR AND MICROWAVE			
22 TELEVISION			
23 TOTAL CLUBHOUSE	-	1,394	-
24 ENTRY AREAS			
26 ENTRY MONUMENTS METAL ROOFING			
27 ENTRY MONUMENTS PAINTING			
28 ENTRY MONUMENTS REFURBISHMENT			
29 TOTAL ENTRY AREAS	-	-	-
30 FOXTAIL POOL AREA			
32 POOL PUMPS AND EQUIPMENT		7,435	
33 POOL SHOWER			
34 POOL FURNITURE			
35 POOL MARCITE			
36 POOL MARCITE			
37 POOL PAVERS			
38 POOL FENCE 6' ALUMINUM			
39 POOL AREA PAVILION METAL ROOFING			
40 POOL AREA PAVILION PAINTING			
41 TRELLIS PAINTING			
42 TRELLIS REPLACEMENT			
43 POOL CABANA METAL ROOFING			
44 POOL CABANA EXTERIOR PAINTING			
45 POOL CABANA INTERIOR PAINTING			
46 POOL CABANA RESTROOMS REFURBISHMENT			
47 TOTAL FOXTAIL POOL AREA	-	7,435	-
48 GROUNDS			
50 SIDEWALK REPAIR ALLOWANCE		5,212	
51 STORMWATER DRAINAGE REPAIR ALLOWANCE		95,172	
52 POND BANKS EROSION CONTROL			
53 POND FOUNTAINS AND CONTROLS			
54 BRIDGE DECK BOARDS AND RAILINGS			

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
CAPITAL RESERVE FUND (CRF)

		FY 2023 AMENDED	FY 2024 PROPOSED	VARIANCE FY23 TO FY24
55	BRIDGE FRAME AND PILINGS			
56	BRIDGE REPAIR ALLOWANCE		20,152	
57	WELL PUMPS			
58	TOTAL GROUNDS	-	120,536	-
59				
60	MAIL AREAS			
61	CLUBHOUSE MAIL PAVILION METAL ROOFING			
62	CLUBHOUSE MAIL PAVILION PAINTING			
63	CLUBHOUSE MAIL PAVILION PAINTING			
64	CLUBHOUSE MAIL KIOSKS			
65	FOXTAIL MAIL PAVILION METAL ROOFING			
66	FOXTAIL MAIL PAVILION PAINTING		273	
67	FOXTAIL MAIL KIOSKS			
68	PRIMROSE MAIL PAVILION METAL ROOFING			
69	PRIMROSE MAIL PAVILION PAINTING			
70	PRIMROSE MAIL KIOSKS			
71	TOTAL MAIL AREAS	-	273	-
72				
73	MAIN POOL AREA			
74	POOL MUSHROOM WATERFALL			
75	POOL PUMPS AND EQUIPMENT		17,460	
76	POOL SHOWER			
77	POOL SHOWER			
78	POOL FURNITURE		47,395	
79	POOL MARCITE			
80	POOL PAVERS			
81	POOL FENCE 6' ALUMINUM			
82	RETAINING WALL BEHIND POOL AREA			
83	POOL AREA PAVILIONS METAL ROOFING			
84	POOL AREA PAVILIONS PAINTING			
85	POOL AREA TABLE TENNIS			
86	TOTAL MAIN POOL AREA	-	64,855	-
87				
88	RECREATION			
89	BASKETBALL COURT COLOR COAT		3,644	
90	BASKETBALL HOOPS			
91	BASKETBALL HOOPS			
92	BASKETBALL PARK BENCHES			
93	TENNIS COURT COLOR COAT		12,223	
94	TENNIS FENCING CHAIN LINK			
95	TENNIS PAVILION METAL ROOFING			
96	TENNIS PAVILION PAINTING			
97	DOG PARKS FENCING 3' CHAIN LINK			
98	DOG PARKS PLAY STRUCTURES			
99	DOG PARK PAVILION METAL ROOFING			
100	DOG PARK PAVILION PAINTING			
101	DOG PARK PARK BENCHES			
102	COMMUNITY ACCESS SYSTEM			
103	PLAYGROUND RESTROOM BUILDING METAL ROOFING			
104	PLAYGROUND RESTROOM BUILDING EXTERIOR PAINTING			
105	PLAYGROUND RESTROOM BUILDING INTERIOR PAINTING			
106	PLAYGROUND RESTROOM BUILDING RESTROOMS REFURBISHMENT			
107	PLAYGROUND PAVILION METAL ROOFING			
108	PLAYGROUND PAVILION PAINTING			

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
CAPITAL RESERVE FUND (CRF)

		FY 2023 AMENDED	FY 2024 PROPOSED	VARIANCE FY23 TO FY24
109	PLAYGROUND MAIN PLAY STRUCTURE WITH SLIDE			
110	PLAYGROUND SHADED PLAY STRUCTURE WITH SLIDE			
111	PLAYGROUND SMALL STRUCTURE			
112	PLAYGROUND BOULDERS			
113	PLAYGROUND			
114	PLAYGROUND FENCING 3' CHAIN LINK			
115	PLAYGROUND EQUIPMENT SHADE			
116	PLAYGROUND SWINGSET			
117	BBQ GRILLS			
118	ADA RAILINGS NEAR DOCK AND IN FRONT OF CLUBHOUSE			
119	TRASH CANS			
120	PICNIC TABLES			
121	DOCK DECK BOARDS AND RAILINGS			
122	DOCK FRAME AND PILINGS			
123	DOCK REPAIR ALLOWANCE		13,268	
124	TOTAL RECREATION	-	29,135	-
125				
126	STREETS AND PARKING AREAS			
127	CLUBHOUSE PARKING LOT 1 INCH MILL AND OVERLAY		6,263	
128	CLUBHOUSE PARKING LOT SEALCOAT			
129	TOWNHOMES STREETS AND PARKING 1 INCH MILL AND OVERLAY			
130	TOTAL STREETS AND PARKING AREAS	-	6,263	-
131				
132	WALLS AND FENCING			
133	DECORATIVE VINYL FENCE 6'			
134	VINYL FENCE 6'			
135	ALUMINUM FENCING 5'			
136	CHAIN LINK FENCING 6'			
137	SLOTTED 4' VINYL FENCE			
138	RETAINING WALL AND 3' ALUMINUM			
139	RETAINING WALL AND 3' ALUMINUM			
140	RETAINING WALL AND 4' ALUMINUM FENCE IN PRIMROSE			
141	TOTAL WALLS AND FENCING	-	-	-
142				
143	TOTAL EXPENDITURES	-	229,891	-
144				
145	OTHER FINANCING SOURCES & USES			
146	TRANSFER IN FROM GENERAL FUND	50,000	-	(50,000)
147	CAPITAL IMPROVEMENT PLAN (CIP)	(92,276)		92,276
148	CONTINGENCY	(9,228)		9,228
149	TOTAL OTHER FINANCING SOURCES & USES	(51,504)	-	51,504
150				
151	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 171,124	\$ 270,109	\$ 328,876
152				
153	FUND BALANCE			
154	FUND BALANCE - BEGINNING (FY2021 AUDITED)	906,832	1,077,957	
155	NET CHANGE IN FUND BALANCE	171,124	270,109	328,876
156	FUND BALANCE - ENDING	\$ 1,077,957	\$ 1,348,066	\$ 328,876

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
O&M CONTRACT SUMMARY

	FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS (SCOPE OF SERVICE)
1	EXPENDITURES			
2	ADMINISTRATIVE			
3	SUPERVISORS - REGULAR MEETINGS	BOARD OF SUPERVISORS (BOS)	9,600.00	PER MEETING. 4 BOARD MEMBERS @ 200 EACH (ESTIMATE 12 MEETINGS)
4	SUPERVISORS - WORKSHOPS	BOARD OF SUPERVISORS	800.00	PER MEETING. 4 BOARD MEMBERS @ 200 EACH (ESTIMATE 1 MEETING)
5	PAYROLL TAXES (BOS)	FICA & FUTA	734.40	PAYROLL TAXED AT 7.65% (Board Of Supervisors)
6	PAYROLL SERVICE FEES	INNOVATIVE	600.00	APPROXIMATES \$50 PER PAY PERIOD & YE PROCESSING OF \$50
7	DISTRICT MANAGEMENT	VESTA	20,000.00	Services include the conducting of (1) two and one-half (2.5) hour board meeting per month, (one) 1 workshop per year, overall administration of District functions, and all required state and local filings, preparation of annual budget, purchasing and risk management. (Vesta is proposing a 4.2% increase total CPI increase for all services in FY2023)
8	ADMINISTRATIVE	VESTA	11,000.00	Services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of the agenda
9	ACCOUNTING	VESTA	11,000.00	Services include the preparation and delivery of the District's financial statements in accordance with GASB, accounts payable and receivable functions, asset tracking , the administration of reports required by the State of Florida
10	ASSESSMENT ROLL PREPARATION	VESTA	5,000.00	Services include all functions necessary for the timely billing, collection and reporting of the District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. Inclusive of assessment roll preparation and certification to the County.
11	DISSEMINATION AGENT	VESTA	3,000.00	The consultant shall serve as the District's dissemination agent under any applicable continuing disclosure undertaking of the District, which shall include fulfilling all duties of the Dissemination Agent set forth via the Trust Indenture
12	MEETING OVERCHARGES	VARIOUS	-	Miscellaneous items for administrative - such as meeting overtime
13	DISTRICT COUNSEL	KUTAK ROCK	35,000.00	Provides general legal services, review of contracts, agreements and other research assigned and directed by the Board and District Management throughout the year. Amount is based on current sending of the District for this service.
14	DISTRICT ENGINEER	JOHNSON ENGINEERING	14,000.00	Provides general engineering services to District, i.e. attendance & preparation for monthly board meetings and other specifically requested assignments throughout the year. Amount reflected is based on current spending.
15	ARBITRAGE REBATE CALCULATION	LLS TAX SOLUTIONS	1,500.00	The District is required to calculate interest earned from bond proceeds each year pursuant to the Internal Revenue Code. The Rebate Analyst is required to verify tha the District has not received earnings higher than the yield of the bonds.
16	TRUSTEE FEES	US BANK	15,701.00	Confirmed amount with U.S. Bank - Trustee for outstanding Series and for the oversight of the various trust accounts related to the Serieoutstanding bonds. The trustee is chosen as part of the bond issuance process.
17	BANK FEES	VARIOUS	150.00	AMOUNT IS FOR MISC ITEMS SUCH AS PRINTED CHECKS OR ANY RETURNED DEPOSITS
18	AUDITING	GRAU	6,000.00	State law requires the District to undertake an annual independent audit. The budgeted amount reflects an estimated amount as the District will need to go our for RFP
19	REGULATORY AND PERMIT FEES	FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITIES	175.00	STATUTORILY FIXED
20	TAX COLLECTOR	PASCO COUNTY GOVERNMENT	250.00	Property tax related to 2042 Lake Waters Place and 19037 Long Lake Ranch Blvd.
21	LEGAL ADVERTISEMENTS	VARIOUS PUBLICATIONS	1,500.00	The District is required to advertise various items pursuant to Statutory requirements. The items incude meeting schedules, special meeting notices, public hearings and bidding, etc. for the District and any other statutory requirements.
22	WEBSITE HOSTING		1,600.00	Costs associated with ongoing audits and website remediation for ADA compliance
23	TOTAL ADMINISTRATIVE		137,610.40	

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
O&M CONTRACT SUMMARY

	FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS (SCOPE OF SERVICE)
24	INSURANCE			
25	PUBLIC OFFICIALS, GENERAL LIABILITY & PROPERTY INSURANCE	Florida Insurance Alliance (FIA)	27,153.60	The District will incur expenditures for public officials and General Liability insurance
26	TOTAL INSURANCE		27,153.60	
27	UTILITIES			
28	UTILITIES - ELECTRICITY	DUKE ENERGY	90,000.00	
29	UTILITIES - STREETLIGHTS	DUKE ENERGY	150,000.00	
30	UTILITIES - WATER/SEWER	PASCO COUNTY UTILITIES	11,000.00	Water and swer services for 0 Community Center and 18981 Long Lake Ranch Blvd. (Estimates for Utilities are up 15%)
31	UTILITIES - SOLID WASTE ASSESSMENT	COUNTY SANITATION	1,500.00	
32	UTILITIES - SOLID WASTE REMOVAL	COUNTY SANITATION	2,500.00	Solid waste disposal services
33	TOTAL UTILITIES		255,000.00	
34	SECURITY			
35	SECURITY MONITORING SERVICES		-	Removed
36	SECURITY MISCELLANEOUS EXPENSE (EQUIPMENT REPAIRS & MAINT, ACCESS CARDS)		7,500.00	VARIOUS REPAIRS & MAINTENANCE TO THE EXISTING HARDWARE INFRASTRUCTURE
37	TOTAL SECURITY		7,500.00	
38	PHYSICAL ENVIRONMENT			
39	FIELD SERVICES	VESTA	5,050.50	Services include oversight of field services maintenance, including managing vendor contracts relating to District facilities and landscape/irrigation maintenance (Vesta proposed CPI increase of 5% for Field Services)
40	FOUNTAIN SERVICE REPAIRS & MAINTENANCE	LAKE DOCTORS	4,000.00	Equipment under agreement is (1) Vertex fountain at Borrow Lake, (1) at Pond 20, (1) at Pond 30, & (2) at Big Lake. Includes inspection of moving parts, wear and tear, filter cleaning and nozzle celaning - \$1,920. Added additional for parts for repair if needed
41	AQUATIC MAINTENANCE	GHS ENVIRONMENTAL	29,520.00	Aquatic weed control in the 26 ponds/floodplain areas
42	MITIGATION AREA MONITORING & MAINTENANCE		3,100.00	Mitigation Maintenance & Compliance Monitoring
43	AQUATIC PLANT REPLACEMENT	GHS ENVIRONMENTAL	2,750.00	Plantings to increase the overall health of the pond while also providing for erosion stabilization
44	STORMWATER SYSTEM MAINTENANCE	MISCELLANEOUS	-	
45	MIDFE FLY TREATMENTS	GHS ENVIRONMENTAL	-	
46	FISH STOCKING	GHS ENVIRONMENTAL	11,100.00	MOSQUITO FISH STOCKING
47	LAKE & POND MAINTENANCE	MISCELLANEOUS	20,000.00	
48	ENTRY & WALLS MAINTENANCE	MISCELLANEOUS	5,500.00	

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
O&M CONTRACT SUMMARY

	FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS (SCOPE OF SERVICE)
49	LANDSCAPE MAINTENANCE - CONTRACT	RED TREE	172,305.00	
50	LANDSCAPE REPLACEMENT MULCH	RED TREE	70,000.00	MULCH - \$30,000 PER APPLICATION FOR 800 CY. ADDITIONAL MULCH NEEDS INCREASED BY 700 CY
51	LANDSCAPE REPLACEMENT ANNUALS	RED TREE	29,000.00	
52	LANDSCAPE REPLACEMENT PLANTS & SHRUBS	RED TREE	45,000.00	ADDITIONAL AMOUNTS APPROPRIATED FOR THE REPLACEMENT OF PLANT ASSETS
53	TREE TRIMMING & MAINTENANCE	RED TREE	16,000.00	ANNUAL TREE TRIMMING AND MAINTENANCE
54	OTHER LANDSCAPE-FIRE ANT TREAT	RED TREE	4,500.00	AS NEEDED FOR THE TREATMENT OF FIRE ANTS
55	IRRIGATION REPAIRS & MAINTENANCE	RED TREE	12,000.00	ESTIMATED FOR PARTS & LABOR TO REPAIR THE IRRIGATION SYSTEM
56	DECORATIVE LIGHT MAINTENANCE	TBD	9,050.00	HOLIDAY LIGHTING FOR 12 ENTRY MONUMENTS
57	VOLUNTEER SUPPLIES		2,000.00	
58	FIELD CONTINGENCY	CONTINGENCY	22,000.00	FOR MISCELLANEOUS UNBUDGETED EXPENSES
59	TOTAL PHYSICAL ENVIROMENT		462,875.50	
60	ROAD & STREET FACILITIES			
61	SIDEWALK REPAIR & MAINTENANCE	MISCELLANEOUS	1,000.00	REPAIRS FOR ANY SIDEWALK RELATED ISSUES
62	ROADWAY REPAIR & MAINTENANCE	MISCELLANEOUS	1,000.00	REPAIRS FOR ANY ROADWAY ISSUES
63	SIGNAGE REPAIR & REPLACEMENT	MISCELLANEOUS	5,000.00	REPAIRS FOR ANY STREET SIGNS
64	TOTAL ROAD & STREET FACILITIES		7,000.00	
65	PARKS AND RECREATION			
66	CLUBHOUSE MANAGEMENT	VESTA	129,856.73	Clubhouse Manager= \$76,256.73, facility attendant/janitorial= \$16,640, facility maintenance \$28,080, Summer FA/Pool Monitor \$7,280, \$1,600 for additional pool attendant hours
67	POOL MAINTENANCE - CONTRACT	VESTA	28,608.00	SERVICE TO BE PERFORMED 3X WEEKLY FOR 2 POOLS, ALL CHEMICALS ARE INCLUDED. INCLUDED IN THE VESTA CONTRACT
68	DOG WASTE STATION SUPPLIES	VESTA	5,460.00	10 Stations, twice weekly remove all waste from every receptacle within the community. Bags are included. Replace trash can liners.
69	MAINTENANCE REPAIR	MISCELLANEOUS	21,000.00	As needed for the repair & maintenance
70	OFFICE SUPPLIES	MISCELLANEOUS	1,200.00	Office Supplies for the facility
71	FURNITURE REPAIR/REPLACEMENT	MISCELLANEOUS	1,750.00	AS NEEDED FOR FURNITURE REPAIR & MAINTENANCE
72	POOL MAINTENANCE & REPAIRS	VESTA	2,000.00	ADDITIONAL SERVICE REPAIRS FOR THE POOLS
73	POOL PERMIT	STATE OF FLORIDA DEPARTMENT OF HEALTH	1,000.00	ESTIMATED

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
O&M CONTRACT SUMMARY

	FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS (SCOPE OF SERVICE)
74	COMMUNICATIONS (TEL, CELL, INT)	FRONTIER	5,000.00	Service for business internet, business voice and business tv. Service provided at 2042 Lake Waters Place and 18981 Liong Lake Blvd.
75	FACILITY A/C & HEATING MAINTENANCE & REPAIRS	AS NEEDED	2,000.00	As needed for repairs to HVAC system
76	COMPUTER SUPPORT MAINTENANCE & REPAIR	AS NEEDED	1,000.00	As needed repairs for the repairs of the computer system
77	PLAYGROUND EQUIPMENT & MAINTENANCE	AS NEEDED	1,100.00	As needed for repairs of playground equipment
78	ATHLETIC/PARK & COURT/FIELD REPAIRS	AS NEEDED	5,500.00	As needed for repairs to the athletic park
79	PEST CONTROL		2,460.00	Pursuant to contract for pest control services
80	CLUBHOUSE JANITORIAL SUPPLIES		2,500.00	
81	TOTAL PARKS AND RECREATION		210,434.73	
82	PROJECT BUDGET			
83	PRESSURE WASHING		35,000.00	
84	CAPITAL OUTLAY			
85	TOTAL PROJECT BUDGET		35,000.00	

**LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
ASSESSMENT ALLOCATION**

O&M ADMIN BUDGET	
NET O&M ADMIN BUDGET	\$164,764.00
COUNTY COLLECTION COSTS	\$3,505.62
EARLY PAYMENT DISCOUNT	<u>\$7,011.23</u>
GROSS O&M ADMIN ASSESSMENT	<u>\$175,280.85</u>

O&M FIELD BUDGET	
NET O&M FIELD BUDGET	\$977,810.23
COUNTY COLLECTION COSTS	\$20,804.47
EARLY PAYMENT DISCOUNT	<u>\$41,608.95</u>
GROSS O&M FIELD ASSESSMENT	<u>\$1,040,223.65</u>

CAPITAL RESERVE FUND (CRF)	
NET CAPITAL RESERVE FUND	\$500,000.00
COUNTY COLLECTION COSTS	\$10,638.30
EARLY PAYMENT DISCOUNT	<u>\$21,276.60</u>
GROSS CRF ASSESSMENT	<u>\$531,914.89</u>

UNIT SIZE & PHASE	UNITS ASSESSED				ALLOCATION OF ADMIN O&M ASSESSMENT					ALLOCATION OF FIELD O&M ASSESSMENT					ALLOCATION OF CAPITAL RESERVE ASSESSMENT				
	O&M	SERIES 2014A-1 DEBT SERVICE ⁽¹⁾	SERIES 2015A-1 DEBT SERVICE ⁽¹⁾	SERIES 2016 DEBT SERVICE ⁽¹⁾	ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL ADMIN O&M	ADMIN O&M PER LOT	ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL FIELD O&M	FIELD O&M PER LOT	ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL CAPITAL RESERVE	CAPITAL RESERVE PER LOT
PHASES 1 & 2																			
TOWNHOME/ATTACHED	116	116			1.00	116.0	13.65%	\$23,920.68	\$206.21	0.85	98.6	12.03%	\$125,172.14	\$1,079.07	0.85	98.6	12.03%	\$64,006.36	\$551.78
SINGLE FAMILY 45'	86	86			1.00	86.0	10.12%	\$17,734.30	\$206.21	0.95	81.7	9.97%	\$103,717.69	\$1,206.02	0.95	81.7	9.97%	\$53,035.69	\$616.69
SINGLE FAMILY 55'	144	142			1.00	144.0	16.94%	\$29,694.64	\$206.21	1.00	144.0	17.57%	\$182,807.18	\$1,269.49	1.00	144.0	17.57%	\$93,477.84	\$649.15
SINGLE FAMILY 65'	35	35			1.00	35.0	4.12%	\$7,217.45	\$206.21	1.05	36.8	4.48%	\$46,653.92	\$1,332.97	1.05	36.8	4.48%	\$23,856.32	\$681.61
PHASE 3																			
TOWNHOME/ATTACHED	83		83		1.00	83.0	9.76%	\$17,115.66	\$206.21	0.85	70.6	8.61%	\$89,562.82	\$1,079.07	0.85	70.6	8.61%	\$45,797.65	\$551.78
SINGLE FAMILY 45'	28		28		1.00	28.0	3.29%	\$5,773.96	\$206.21	0.95	26.6	3.25%	\$33,768.55	\$1,206.02	0.95	26.6	3.25%	\$17,267.43	\$616.69
SINGLE FAMILY 55'	110		110		1.00	110.0	12.94%	\$22,683.40	\$206.21	1.00	110.0	13.42%	\$139,644.38	\$1,269.49	1.00	110.0	13.42%	\$71,406.69	\$649.15
SINGLE FAMILY 65'	49		49		1.00	49.0	5.76%	\$10,104.43	\$206.21	1.05	51.5	6.28%	\$65,315.48	\$1,332.97	1.05	51.5	6.28%	\$33,398.85	\$681.61
PHASE 4																			
SINGLE FAMILY 45'	61			60	1.00	61.0	7.18%	\$12,578.98	\$206.21	0.95	58.0	7.07%	\$73,567.20	\$1,206.02	0.95	58.0	7.07%	\$37,618.34	\$616.69
SINGLE FAMILY 55'	62			62	1.00	62.0	7.29%	\$12,785.19	\$206.21	1.00	62.0	7.57%	\$78,708.65	\$1,269.49	1.00	62.0	7.57%	\$40,247.40	\$649.15
SINGLE FAMILY 65'	76			75	1.00	76.0	8.94%	\$15,672.17	\$206.21	1.05	79.8	9.74%	\$101,305.65	\$1,332.97	1.05	79.8	9.74%	\$51,802.30	\$681.61
	850	379	270	197		850.0	100.00%	\$175,280.85			819.4	100.00%	\$1,040,223.65			819.4	100.00%	\$531,914.89	

UNIT SIZE & PHASE	PER UNIT ANNUAL ASSESSMENT ⁽²⁾				PROPOSED TOTAL PER UNIT ⁽³⁾
	TOTAL O&M & CRF PER LOT	SERIES 2014A-1 DEBT SERVICE	SERIES 2015A-1 DEBT SERVICE	SERIES 2016 DEBT SERVICE	
PHASES 1 & 2					
TOWNHOME/ATTACHED	\$1,837.06	\$637.76			\$2,474.82
SINGLE FAMILY 45'	\$2,028.93	\$850.34			\$2,879.27
SINGLE FAMILY 55'	\$2,124.86	\$1,062.93			\$3,187.79
SINGLE FAMILY 65'	\$2,220.79	\$1,169.22			\$3,390.01
PHASE 3					
TOWNHOME/ATTACHED	\$1,837.06		\$637.76		\$2,474.82
SINGLE FAMILY 45'	\$2,028.93		\$850.34		\$2,879.27
SINGLE FAMILY 55'	\$2,124.86		\$1,062.93		\$3,187.79
SINGLE FAMILY 65'	\$2,220.79		\$1,169.22		\$3,390.01
PHASE 4					
SINGLE FAMILY 45'	\$2,028.93			\$850.04	\$2,878.97
SINGLE FAMILY 55'	\$2,124.86			\$1,062.55	\$3,187.41
SINGLE FAMILY 65'	\$2,220.79			\$1,168.80	\$3,389.59

FY 2023 PER LOT	VARIANCE FY22 VS FY23 % VARIANCE PER LOT	
\$2,192.63	\$282.19	12.9%
\$2,565.76	\$313.51	12.2%
\$2,858.62	\$329.17	11.5%
\$3,045.19	\$344.82	11.3%
\$2,192.63	\$282.19	12.9%
\$2,565.76	\$313.51	12.2%
\$2,858.62	\$329.17	11.5%
\$3,045.19	\$344.82	11.3%
\$2,565.46	\$313.51	12.2%
\$2,858.24	\$329.17	11.5%
\$3,044.77	\$344.82	11.3%

⁽¹⁾ Reflects the total number of lots with Series 2014A-1, 2015A-1 and 2016 debt outstanding.

⁽²⁾ Annual debt service assessments per unit adopted in connection with the Series 2014A-1 2015A-1 & 2016 bond issuances. Annual Debt Service Assessments includes principal, interest, Pasco County collection costs and early payment discounts.

⁽³⁾ Annual assessments that will appear on the November, 2023 Pasco County property tax bill. Amount shown includes all applicable county collection costs (2%) and early payment discounts (up to 4% if paid early).

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
DEBT SERVICE REQUIREMENTS

	Chart of Accounts	Series 2014A-1	Series 2015A-1	Series 2016	FY 2022-2023 Budget
1	REVENUES				
2	NET SPECIAL ASSESSMENTS ⁽¹⁾	\$ 318,994	\$ 235,938	\$ 191,881	\$ 746,813
3					
4	TOTAL REVENUES	318,994	235,938	191,881	746,813
5					
6	EXPENDITURES				
7	DEBT SERVICE REQUIREMENT				
8	5/1/2024				
9	INTEREST	113,231	86,319	61,800	261,350
10	PRINCIPAL	90,000	65,000	65,000	220,000
11	11/1/2024				
12	INTEREST	110,700	84,369	60,500	255,569
13					
14	TOTAL EXPENDITURES	313,931	235,688	187,300	736,919
15					
16	EXCESS OF REVENUES OVER EXPENDITURES	\$ 5,063	\$ 250	\$ 4,581	\$ 9,894

Net Debt Service Assessments	\$ 746,812.50
Pasco County Collection Costs (2%) and Early Payment Discounts (4%)	\$ 47,668.88
Gross Debt Service Assessments	\$ 794,481.38

⁽¹⁾ Maximum Annual Debt Service (MADS) less any prepaid assessments received.

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
SERIES 2014A-1 CAPITAL IMPROVEMENT REVENUE BOND AMORTIZATION SCHEDULE

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
						3,955,000
11/1/2021		5.625%	118,153	118,153	118,153	3,955,000
5/1/2022	85,000	5.625%	118,153	203,153		3,870,000
11/1/2022	-	5.625%	115,763	115,763	318,916	3,870,000
5/1/2023	90,000	5.625%	115,763	205,763		3,780,000
11/1/2023	-	5.625%	113,231	113,231	318,994	3,780,000
5/1/2024	90,000	5.625%	113,231	203,231		3,690,000
11/1/2024	-	6.000%	110,700	110,700	313,931	3,690,000
5/1/2025	100,000	6.000%	110,700	210,700		3,590,000
11/1/2025	-	6.000%	107,700	107,700	318,400	3,590,000
5/1/2026	105,000	6.000%	107,700	212,700		3,485,000
11/1/2026	-	6.000%	104,550	104,550	317,250	3,485,000
5/1/2027	110,000	6.000%	104,550	214,550		3,375,000
11/1/2027	-	6.000%	101,250	101,250	315,800	3,375,000
5/1/2028	120,000	6.000%	101,250	221,250		3,255,000
11/1/2028	-	6.000%	97,650	97,650	318,900	3,255,000
5/1/2029	125,000	6.000%	97,650	222,650		3,130,000
11/1/2029	-	6.000%	93,900	93,900	316,550	3,130,000
5/1/2030	135,000	6.000%	93,900	228,900		2,995,000
11/1/2030	-	6.000%	89,850	89,850	318,750	2,995,000
5/1/2031	140,000	6.000%	89,850	229,850		2,855,000
11/1/2031	-	6.000%	85,650	85,650	315,500	2,855,000
5/1/2032	150,000	6.000%	85,650	235,650		2,705,000
11/1/2032	-	6.000%	81,150	81,150	316,800	2,705,000
5/1/2033	160,000	6.000%	81,150	241,150		2,545,000
11/1/2033	-	6.000%	76,350	76,350	317,500	2,545,000
5/1/2034	170,000	6.000%	76,350	246,350		2,375,000
11/1/2034	-	6.000%	71,250	71,250	317,600	2,375,000
5/1/2035	180,000	6.000%	71,250	251,250		2,195,000
11/1/2035	-	6.000%	65,850	65,850	317,100	2,195,000
5/1/2036	190,000	6.000%	65,850	255,850		2,005,000
11/1/2036	-	6.000%	60,150	60,150	316,000	2,005,000
5/1/2037	200,000	6.000%	60,150	260,150		1,805,000
11/1/2037	-	6.000%	54,150	54,150	314,300	1,805,000
5/1/2038	215,000	6.000%	54,150	269,150		1,590,000
11/1/2038	-	6.000%	47,700	47,700	316,850	1,590,000
5/1/2039	230,000	6.000%	47,700	277,700		1,360,000
11/1/2039	-	6.000%	40,800	40,800	318,500	1,360,000

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
SERIES 2014A-1 CAPITAL IMPROVEMENT REVENUE BOND AMORTIZATION SCHEDULE

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
5/1/2040	240,000	6.000%	40,800	280,800		1,120,000
11/1/2040	-	6.000%	33,600	33,600	314,400	1,120,000
5/1/2041	255,000	6.000%	33,600	288,600		865,000
11/1/2041	-	6.000%	25,950	25,950	314,550	865,000
5/1/2042	270,000	6.000%	25,950	295,950		595,000
11/1/2042	-	6.000%	17,850	17,850	313,800	595,000
5/1/2043	290,000	6.000%	17,850	307,850		305,000
11/1/2043	-	6.000%	9,150	9,150	317,000	305,000
5/1/2044	305,000	6.000%	9,150	314,150	314,150	-
Total	\$ 3,955,000		\$ 3,444,694	\$ 7,399,694	\$ 7,399,694	

Max Annual DS: 318,994

Footnote:

Data herein for the CDD's budgetary process purposes only.

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
SERIES 2015A-1 CAPITAL IMPROVEMENT REVENUE BOND AMORTIZATION SCHEDULE

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
						2,920,000
11/1/2021		6.000%	89,769	89,769	89,769	2,920,000
5/1/2022	55,000	6.000%	89,769	144,769		2,865,000
11/1/2022	-	6.000%	88,119	88,119	232,888	2,865,000
5/1/2023	60,000	6.000%	88,119	148,119		2,805,000
11/1/2023	-	6.000%	86,319	86,319	234,438	2,805,000
5/1/2024	65,000	6.000%	86,319	151,319		2,740,000
11/1/2024	-	6.000%	84,369	84,369	235,688	2,740,000
5/1/2025	65,000	6.000%	84,369	149,369		2,675,000
11/1/2025	-	6.000%	82,419	82,419	231,788	2,675,000
5/1/2026	70,000	6.000%	82,419	152,419		2,605,000
11/1/2026	-	6.000%	80,319	80,319	232,738	2,605,000
5/1/2027	75,000	6.000%	80,319	155,319		2,530,000
11/1/2027	-	6.000%	78,069	78,069	233,388	2,530,000
5/1/2028	80,000	6.000%	78,069	158,069		2,450,000
11/1/2028	-	6.000%	75,669	75,669	233,738	2,450,000
5/1/2029	85,000	6.000%	75,669	160,669		2,365,000
11/1/2029	-	6.000%	73,119	73,119	233,788	2,365,000
5/1/2030	90,000	6.000%	73,119	163,119		2,275,000
11/1/2030	-	6.000%	70,419	70,419	233,538	2,275,000
5/1/2031	95,000	6.000%	70,419	165,419		2,180,000
11/1/2031	-	6.000%	67,569	67,569	232,988	2,180,000
5/1/2032	100,000	6.000%	67,569	167,569		2,080,000
11/1/2032	-	6.000%	64,569	64,569	232,138	2,080,000
5/1/2033	110,000	6.000%	64,569	174,569		1,970,000
11/1/2033	-	6.000%	61,269	61,269	235,838	1,970,000
5/1/2034	115,000	6.000%	61,269	176,269		1,855,000
11/1/2034	-	6.000%	57,819	57,819	234,088	1,855,000
5/1/2035	120,000	6.000%	57,819	177,819		1,735,000
11/1/2035	-	6.250%	54,219	54,219	232,038	1,735,000
5/1/2036	130,000	6.250%	54,219	184,219		1,605,000
11/1/2036	-	6.250%	50,156	50,156	234,375	1,605,000
5/1/2037	135,000	6.250%	50,156	185,156		1,470,000
11/1/2037	-	6.250%	45,938	45,938	231,094	1,470,000
5/1/2038	145,000	6.250%	45,938	190,938		1,325,000
11/1/2038	-	6.250%	41,406	41,406	232,344	1,325,000
5/1/2039	155,000	6.250%	41,406	196,406		1,170,000
11/1/2039	-	6.250%	36,563	36,563	232,969	1,170,000

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
SERIES 2015A-1 CAPITAL IMPROVEMENT REVENUE BOND AMORTIZATION SCHEDULE

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
5/1/2040	165,000	6.250%	36,563	201,563		1,005,000
11/1/2040	-	6.250%	31,406	31,406	232,969	1,005,000
5/1/2041	175,000	6.250%	31,406	206,406		830,000
11/1/2041		6.250%	25,938	25,938	232,344	830,000
5/1/2042	190,000	6.250%	25,938	215,938		640,000
11/1/2042	-	6.250%	20,000	20,000	235,938	640,000
5/1/2043	200,000	6.250%	20,000	220,000		440,000
11/1/2043	-	6.250%	13,750	13,750	233,750	440,000
5/1/2044	215,000	6.250%	13,750	228,750		225,000
11/1/2044		6.250%	7,031	7,031	235,781	225,000
5/1/2045	225,000	6.250%	7,031	232,031	232,031	-
Total	\$ 2,920,000		\$ 2,772,438	\$ 5,692,438	\$ 5,692,438	

Max Annual DS: 235,938

Footnote:

Data herein for the CDD's budgetary process purposes only.

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
SERIES 2016 CAPITAL IMPROVEMENT REVENUE BOND AMORTIZATION SCHEDULE

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
						2,725,000
5/1/2023	65,000	4.000%	63,100	128,100		2,660,000
11/1/2023	-	4.000%	61,800	61,800	189,900	2,660,000
5/1/2024	65,000	4.000%	61,800	126,800		2,595,000
11/1/2024	-	4.000%	60,500	60,500	187,300	2,595,000
5/1/2025	70,000	4.000%	60,500	130,500		2,525,000
11/1/2025	-	4.000%	59,100	59,100	189,600	2,525,000
5/1/2026	75,000	4.000%	59,100	134,100		2,450,000
11/1/2026	-	4.625%	57,600	57,600	191,700	2,450,000
5/1/2027	75,000	4.625%	57,600	132,600		2,375,000
11/1/2027	-	4.625%	55,866	55,866	188,466	2,375,000
5/1/2028	80,000	4.625%	55,866	135,866		2,295,000
11/1/2028	-	4.625%	54,016	54,016	189,881	2,295,000
5/1/2029	85,000	4.625%	54,016	139,016		2,210,000
11/1/2029	-	4.625%	52,050	52,050	191,066	2,210,000
5/1/2030	85,000	4.625%	52,050	137,050		2,125,000
11/1/2030	-	4.625%	50,084	50,084	187,134	2,125,000
5/1/2031	90,000	4.625%	50,084	140,084		2,035,000
11/1/2031	-	4.625%	48,003	48,003	188,088	2,035,000
5/1/2032	95,000	4.625%	48,003	143,003		1,940,000
11/1/2032	-	4.625%	45,806	45,806	188,809	1,940,000
5/1/2033	100,000	4.625%	45,806	145,806		1,840,000
11/1/2033	-	4.625%	43,494	43,494	189,300	1,840,000
5/1/2034	105,000	4.625%	43,494	148,494		1,735,000
11/1/2034	-	4.625%	41,066	41,066	189,559	1,735,000
5/1/2035	110,000	4.625%	41,066	151,066		1,625,000
11/1/2035	-	4.625%	38,522	38,522	189,588	1,625,000
5/1/2036	115,000	4.625%	38,522	153,522		1,510,000
11/1/2036	-	4.750%	35,863	35,863	189,384	1,510,000
5/1/2037	120,000	4.750%	35,863	155,863		1,390,000
11/1/2037	-	4.750%	33,013	33,013	188,875	1,390,000
5/1/2038	125,000	4.750%	33,013	158,013		1,265,000
11/1/2038	-	4.750%	30,044	30,044	188,056	1,265,000
5/1/2039	135,000	4.750%	30,044	165,044		1,130,000
11/1/2039	-	4.750%	26,838	26,838	191,881	1,130,000
5/1/2040	140,000	4.750%	26,838	166,838		990,000
11/1/2040	-	4.750%	23,513	23,513	190,350	990,000
5/1/2041	145,000	4.750%	23,513	168,513		845,000

LONG LAKE RANCH CDD
FISCAL YEAR 2023-2024 PROPOSED BUDGET
SERIES 2016 CAPITAL IMPROVEMENT REVENUE BOND AMORTIZATION SCHEDULE

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
11/1/2041		4.750%	20,069	20,069	188,581	845,000
5/1/2042	155,000	4.750%	20,069	175,069		690,000
11/1/2042	-	4.750%	16,388	16,388	191,456	690,000
5/1/2043	160,000	4.750%	16,388	176,388		530,000
11/1/2043	-	4.750%	12,588	12,588	188,975	530,000
5/1/2044	170,000	4.750%	12,588	182,588		360,000
11/1/2044		4.750%	8,550	8,550	191,138	360,000
5/1/2045	175,000	4.750%	8,550	183,550	183,550	185,000
11/1/2045		4.750%	4,394	4,394	4,394	185,000
5/1/2046	185,000	4.750%	4,394	189,394	189,394	-
Total	\$ 2,725,000		\$ 1,821,425	\$ 4,546,425	\$ 4,546,425	

Max Annual DS: 191,881

Footnote:

Data herein for the CDD's budgetary process purposes only.

EXHIBIT 3

LONG LAKE RANCH CDD
RESERVE STUDY ASSET LIST & EXPENDITURES

Reserve Items	EXPECTED LIFE WHEN NEW 2015	FY2024 ESTIMATED REMAINING LIFE ¹	RESERVE STUDY TOTAL COSTS	RESERVE STUDY TOTAL COSTS (15% Replacement Cost)	TOTAL COST %	RESERVE STUDY COST PER YEAR	TARGET FY24 RESERVE BALANCE (2015-2024)	CURRENT RESERVE ALLOCATION	AMOUNTS REMOVED FROM THE RESERVES	CURRENT RESERVE SHORTFALL
Clubhouse										
Clubhouse Metal Roofing	30	21	87,073	100,134	1.92%	3,338	30,040	19,265		10,775
HVAC 3.0 Tons	12	3	7,144	8,216	0.16%	685	6,162	1,581		4,581
Office Carpeting	8	0	4,603	5,293	0.10%	662	5,293	1,018		4,275
Life Safety Systems Modernization	20	11	6,253	7,191	0.14%	360	3,236	1,384		1,852
Community Security Camera System	10	1	46,453	53,421	1.03%	5,342	48,079	10,278	34,948	72,749
Clubhouse Furniture	20	11	5,962	6,856	0.13%	343	3,085	1,319		1,766
Restrooms Refurbishment	20	11	40,712	46,819	0.90%	2,341	21,068	9,008		12,061
Kitchen Cabinets	25	16	16,316	18,763	0.36%	751	6,755	3,610		3,145
Power Washer								-	899	899
Computer								-	1,878	1,878
TOTAL CLUBHOUSE			214,516	246,693	0	13,820	123,719	47,463	37,725	113,981
Entry Areas										
Entry Monuments Metal Roofing	30	21	15,341	17,642	0.34%	588	5,293	3,394		1,898
Entry Monuments Refurbishment	20	11	65,140	74,911	1.44%	3,746	33,710	14,413		19,297
TOTAL ENTRY AREAS			80,481	92,553	1.78%	4,334	39,003	17,807	-	21,196
Foxtail Pool Area										
Pool Pumps and Equipment	8	0	7,816	8,988	0.17%	1,124	8,988	1,729		7,259
Pool Equipment Housing Box	25	16	13,854	15,932	0.31%	637	5,736	3,065		2,670
Pool Furniture	8	0	16,423	18,886	0.36%	2,361	18,886	3,634		15,253
Pool Marcite	10	1	57,077	65,639	1.26%	6,564	59,075	12,629		46,446
Pool Pavers	25	16	50,034	57,539	1.10%	2,302	20,714	11,070		9,644
Pool Fence 6' Aluminum	25	16	22,342	25,693	0.49%	1,028	9,250	4,943		4,306
Pool Area Pavilion Metal Roofing	30	21	7,633	8,778	0.17%	293	2,633	1,689		945
Trellis Replacement	16	7	13,743	15,804	0.30%	988	8,890	3,041		5,849
Pool Cabana Metal Roofing	30	21	34,199	39,329	0.75%	1,311	11,799	7,567		4,232
Pool Cabana Restrooms Refurbishment	20	11	16,508	18,984	0.36%	949	8,543	3,652		4,890
Pool Lift	12	3	6,745	7,757	0.15%	646	5,818	1,492		4,325
TOTAL FOXTAIL POOL AREA			246,374	283,330	5.44%	18,202	160,331	54,511	-	105,820
Grounds										
Sidewalk Repair Allowance	5	0	5,561	6,395	0.12%	1,279	6,395	1,230		5,165
Stormwater Drainage Repair Allowance	10	1	102,763	118,177	2.27%	11,818	106,360	22,737		83,623
Pond Banks Erosion Control	10	1	211,397	243,107	4.67%	24,311	218,796	46,773		172,023
Pond Fountains and Controls	10	1	48,142	55,363	1.06%	5,536	49,827	10,652		39,175
Bridge Deck Boards and Railings	15	6	165,026	189,780	3.64%	12,652	113,868	36,513		77,355
Bridge Frame and Pilings	40	31	162,163	186,487	3.58%	4,662	41,960	35,879		6,080
Bridge Repair Allowance	9	0	18,711	21,518	0.41%	2,391	21,518	4,140		17,378
Well Pumps	10	1	22,089	25,402	0.49%	2,540	22,862	4,887		17,975
ADA Tactile Strips	10	1	6,930	7,970	0.15%	797	7,173	1,533		5,639
TOTAL GROUNDS			742,782	854,199	16.40%	65,986	588,758	164,344	-	424,414
Mail Areas										
Clubhouse Mail Pavilion Metal Roofing	30	21	20,756	23,869	0.46%	796	7,161	4,592		2,568
Clubhouse Mail Kiosks	20	11	93,057	107,016	2.05%	5,351	48,157	20,589		27,568
Foxtail Mail Pavilion Metal Roofing	30	21	8,746	10,058	0.19%	335	3,017	1,935		1,082
Foxtail Mail Kiosks	20	11	39,741	45,702	0.88%	2,285	20,566	8,793		11,773
Primrose Mail Pavilion Metal Roofing	30	21	8,967	10,312	0.20%	344	3,094	1,984		1,110
Primrose Mail Kiosks	20	11	27,513	31,640	0.61%	1,582	14,238	6,087		8,151
TOTAL MAIL AREAS			198,780	228,597	4.39%	10,693	96,233	43,981	-	52,252

Main Pool Area										
Pool Mushroom Waterfall	15	6	5,519	6,347	0.12%	423	3,808	1,221		2,587
Pool Pumps and Equipment	8	0	18,426	21,190	0.41%	2,649	21,190	4,077		17,113
Pool Shower	15	6	2,823	3,246	0.06%	216	1,948	625		1,323
Pool Furniture	8	0	47,410	54,522	1.05%	6,815	54,522	10,490		44,032
Pool Marcite	10	1	70,971	81,617	1.57%	8,162	73,455	15,703		57,752
Pool Pavers	25	16	142,999	164,449	3.16%	6,578	59,202	31,639		27,562
Pool Fence 6' Aluminum	25	16	47,821	54,994	1.06%	2,200	19,798	10,581		9,217
Retaining Wall Behind Pool Area	30	21	90,992	104,641	2.01%	3,488	31,392	20,132		11,260
Pool Area Pavilions Metal Roofing	30	21	55,342	63,643	1.22%	2,121	19,093	12,245		6,848
Pool Lift	12	3	6,745	7,757	0.15%	646	5,818	1,492		4,325
Pool Equipment Housing Box	25	16	29,653	34,101	0.65%	1,364	12,276	6,561		5,715
TOTAL MAIN POOL AREA			518,701	596,506	11.45%	34,663	302,501	114,765	-	187,736
Recreation										
Basketball Hoops	15	6	3,851	4,429	0.09%	295	2,657	852		1,805
Tennis Court Color Coat	7	0	13,522	15,550	0.30%	2,221	15,550	2,992		12,558
Tennis Fencing Chain Link	25	16	29,673	34,124	0.65%	1,365	12,285	6,565		5,719
Tennis Pavilion Metal Roofing	30	21	9,053	10,411	0.20%	347	3,123	2,003		1,120
Dog Parks Fencing 3' Chain Link	25	16	12,652	14,550	0.28%	582	5,238	2,799		2,439
Dog Parks Play Structures	20	11	12,214	14,046	0.27%	702	6,321	2,702		3,618
Dog Park Pavilion Metal Roofing	30	21	7,261	8,350	0.16%	278	2,505	1,607		899
Community Access System	15	6	25,667	29,517	0.57%	1,968	17,710	5,679		12,031
Playground Restroom Building Metal Roofing	30	21	27,550	31,683	0.61%	1,056	9,505	6,096		3,409
Playground Restroom Building Restrooms Refurbishment	20	11	7,853	9,031	0.17%	452	4,064	1,738		2,326
Playground Pavilion Metal Roofing	30	21	7,261	8,350	0.16%	278	2,505	1,607		899
Playground Main Play Structure with Slide	15	6	152,716	175,623	3.37%	11,708	105,374	33,789		71,585
Playground Shaded Play Structure with Slide	15	6	20,790	23,909	0.46%	1,594	14,345	4,600		9,745
Playground Small Structure	15	7	16,683	19,185	0.37%	1,279	10,232	3,691		6,541
Playground Boulders	15	6	25,667	29,517	0.57%	1,968	17,710	5,679		12,031
Playground Fencing 3' Chain Link	12	3	26,720	30,728	0.59%	2,561	23,046	5,912		17,134
Playground Fencinf Repairs	6	0	5,255	6,043	0.12%	1,007	6,043	1,163		4,881
Playground Equipment Shade	10	1	11,327	13,026	0.25%	1,303	11,723	2,506		9,217
Playground Swingset	25	16	7,908	9,094	0.17%	364	3,274	1,750		1,524
ADA Railings Near Dock and In Front of Clubhouse	20	11	22,306	25,652	0.49%	1,283	11,543	4,935		6,608
Trash Cans	15	6	8,474	9,745	0.19%	650	5,847	1,875		3,972
Picnic Tables	15	6	18,359	21,113	0.41%	1,408	12,668	4,062		8,606
Dock Deck Boards and Railings	15	6	122,962	141,406	2.71%	9,427	84,844	27,206		57,638
Dock Frame and Pilings	40	31	104,163	119,787	2.30%	2,995	26,952	23,047		3,906
Dock Repair Allowance	9	0	12,319	14,167	0.27%	1,574	14,167	2,726		11,441
Flag Pole	30	21	6,344	7,296	0.14%	243	2,189	1,404		785
TOTAL RECREATION			718,550	826,333	15.86%	48,907	431,421	158,982	-	272,439
Streets and Parking Areas										
Clubhouse Parking Lot 1 Inch Mill and Overlay	20	11	52,752	60,665	1.16%	3,033	27,299	11,672		15,628
Clubhouse Parking Lot Sealcoat	6	0	6,682	7,684	0.15%	1,281	7,684	1,478		6,206
Townhomes Streets and Parking North Section 1 Inch Mill and Overlay	20	11	108,233	124,468	2.39%	6,223	56,011	23,947		32,064
Townhomes Streets and Parking sOUTH Section 1 Inch Mill and Overlay	20	11	23,400	26,910	0.52%	1,346	12,110	5,177		6,932
TOTAL STREETS AND PARKING AREAS			191,067	219,727	4.22%	11,883	103,104	42,274	-	60,829
Walls and Fencing										
Decorative Vinyl Fence 6'	20	11	720,968	829,113	15.91%	41,456	373,101	159,517		213,584
Vinyl Fence 6'	20	11	157,274	180,865	3.47%	9,043	81,389	34,798		46,592
Aluminum Fencing 5'	25	16	152,390	175,249	3.36%	7,010	63,089	33,717		29,372
Chain Link Fencing 6'	25	16	27,779	31,946	0.61%	1,278	11,501	6,146	64,825	70,180
Slotted 4' Vinyl Fence	20	11	279,256	321,144	6.16%	16,057	144,515	61,787		82,728
Retaining Wall and 3' Aluminum	30	21	88,598	101,888	1.96%	3,396	30,566	19,603		10,964
Retaining Wall and 4' Aluminum Fence in Primrose	30	21	192,902	221,837	4.26%	7,395	66,551	42,680		23,871
TOTAL WALLS AND FENCING			1,619,167	1,862,042	35.74%	85,635	770,713	358,248	64,825	477,290
TOTAL			4,530,418	5,209,981	100.00%	294,121	2,615,781	1,002,375	102,550	1,715,956