

LONG LAKE RANCH CDD
FISCAL YEAR 2022 AMENDED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)

	FY 2022 ADOPTED	FY 2022 ACTUAL THROUGH 09/30/2022	FY 2022 AMENDED	VARIANCE FY 2022 ADOPTED & FY 2022 AMENDED
REVENUE				
ASSESSMENTS LEVIED:				
ASSESSMENTS LEVIED (NET ON-ROLL):	\$ 1,280,277	\$ 1,282,844	\$ 1,282,844	\$ 2,567
ADDITIONAL REVENUE:				
TENNIS	-	-	-	-
ROOM RENTALS	-	-	-	-
INTEREST	-	260	260.48	260.48
MISC. REVENUE	-	44,095	44,095.26	44,095.26
FUND BALANCE FORWARD (removed)	75,000	-	-	(75,000.00)
TOTAL REVENUE	1,355,277	1,327,200	1,327,200	(28,078)
EXPENDITURES				
ADMINISTRATIVE:				
SUPERVISORS - REGULAR MEETINGS	9,600	9,800	9,800	200
SUPERVISORS - WORKSHOPS	-	-	-	-
PAYROLL TAXES (BOS)	734	750	750	15
PAYROLL SERVICES FEES	600	678	678	78
DISTRICT MANAGEMENT	18,530	18,448	18,530	-
ADMINISTRATIVE	3,610	3,962	3,962	352
FINANCIAL & REVENUE COLLECTIONS (Assessment Roll Preparation)	3,850	3,667	3,850	-
ACCOUNTING	16,850	17,500	17,500	650
MEETING OVERAGES	500	648	648	148
DISTRICT COUNSEL	30,000	50,552	50,552	20,552
DISTRICT ENGINEER	17,000	13,521	17,000	-
BANK FEES	150	-	150	-
AUDITING	6,000	-	6,000	-
REGULATORY PERMITS AND FEES	175	175	175	-
PROPERTY TAXES	250	676	676	426
LEGAL ADVERTISING	1,500	807	1,500	-
WEBSITE ADMINISTRATION	2,015	2,164	2,164	149
TOTAL ADMINISTRATIVE	111,364	123,347	133,934	22,570
INSURANCE:				
PUBLIC OFFICIALS & GENERAL LIABILITY	5,919	-	-	(5,919)
PROPERTY INSURANCE	14,130	18,865	18,865	4,735
TOTAL INSURANCE	20,049	18,865	18,865	(1,184)
DEBT SERVICE ADMINISTRATION:				
DISCLOSURE REPORT (Dissemination Agent)	3,850	-	2,000	(1,850)
ARBITRAGE REBATE	1,300	1,150	1,150	(150)
TRUSTEE FEES	11,152	15,701	15,701	4,549
TOTAL DEBT SERVICE ADMINISTRATION	16,302	16,851	18,851	2,549
UTILITIES:				
UTILITIES - ELECTRICITY	57,200	77,939	77,939	20,739
UTILITIES - STREETLIGHTS	159,600	116,218	130,000	(29,600)
UTILITIES - WATER/SEWER	33,000	9,529	11,505	(21,495)
UTILITIES - SOLID WASTE REMOVAL	960	1,211	1,716	756
TOTAL UTILITIES	250,760	204,898	221,160	(29,600)
SECURITY:				
SECURITY MONITORING SERVICES	6,252	2,349	3,000	(3,252)
SECURITY REPAIRS & MAINTENANCE	9,000	5,165	6,500	(2,500)
TOTAL SECURITY	15,252	7,514	9,500	(5,752)

PHYSICAL ENVIRONMENT:				
FIELD SERVICES	4,815	5,000	5,000	185
FOUNTAIN SERVICE REPAIRS & MAINTENANCE	2,500	600	2,500	-
AQUATIC MAINTENANCE	29,520	28,366	29,520	-
MITIGATION AREA MONITORING & MAINTENANCE	3,100	650	3,100	-
AQUATIC PLANT REPLACEMENT	2,500	1,950	2,500	-
STORMWATER SYSTEM MAINTENANCE	500	-	500	-
MIDGE FLY TREATMENTS	-	-	-	-
FISH STOCKING	11,100	1,445	11,100	-
LAKE & POND MAINTENANCE	2,000	-	2,000	-
ENTRY & WALLS MAINTENANCE	5,500	3,994	5,500	-
LANDSCAPE MAINTENANCE - CONTRACT	183,982	176,825	183,982	-
LANDSCAPE REPLACEMENT MULCH	60,000	56,325	60,000	-
LANDSCAPE REPLACEMENT ANNUALS	24,000	22,180	24,000	-
LANDSCAPE REPLACEMENT PLANTS & SHRUBS	45,000	34,405	45,000	-
TREE TRIMMING & MAINTENANCE	-	-	-	-
OTHER LANDSCAPE - FIRE ANT TREAT	1,500	-	1,500	-
IRRIGATION REPAIRS & MAINTENANCE	6,000	11,528	6,000	-
DECORATIVE LIGHT MAINTENANCE	9,050	8,900	9,050	-
FIELD CONTINGENCY	-	-	-	-
TOTAL PHYSICAL ENVIRONMENT	391,067	352,168	391,252	185
ROAD & STREET FACILITIES				
SIDEWALK REPAIR & MAINTENANCE	1,000	-	1,000	-
ROADWAY REPAIR & MAINTENANCE	1,000	53	1,000	-
SIGNAGE REPAIR & REPLACEMENT	2,500	8,600	8,600	6,100
TOTAL ROAD & STREET FACILITIES	4,500	8,653	10,600	6,100
PARKS AND RECREATION:				
CLUBHOUSE MANAGEMENT	124,353	117,422	124,353	-
POOL MAINTENANCE - CONTRACT	-	-	-	-
DOG WASTE STATION SUPPLIES	-	-	-	-
MAINTENANCE & REPAIR	21,000	18,147	21,000	-
OFFICE SUPPLIES	500	1,407	500	-
FURNITURE REPAIR/REPLACEMENT	1,500	1,827	1,500	-
POOL REPAIRS	1,500	2,491	1,500	-
POOL PERMITS	1,000	611	1,000	-
COMMUNICATIONS (TEL, FAX, INTERNET)	8,090	3,233	8,090	-
FACILITY A/C & HEATING MAINTENANCE & REPAIRS	2,000	-	2,000	-
COMPUTER SUPPORT MAINTENANCE & REPAIR	1,000	-	1,000	-
PLAYGROUND EQUIPMENT & MAINTENANCE	1,000	86	1,000	-
ATHLETIC/PARK & COURT/FIELD REPAIRS	5,000	4,396	5,000	-
PEST CONTROL	2,460	1,200	2,460	-
CLUBHOUSE SUPPLIES	-	-	-	-
TOTAL PARKS AND RECREATION	169,403	150,818	169,403	-
PROJECT BUDGET				
PRESSURE WASHING	20,000	21,664	20,000	-
CAPITAL OUTLAY	125,000	27,190	50,000	(75,000)
TOTAL PROJECT BUDGET	145,000	48,854	70,000	(75,000)
OTHER FINANCING SOURCES & USES				
TRANSFER TO CAPITAL RESERVE FUND	231,580	-	-	(231,580)
TRANSFER TO DEBT SERVICE RESERVE FUND	-	-	-	-
<i>*Amended Budget moves this to below expenses</i>				-
TOTAL EXPENDITURES	1,355,277	931,968	1,043,565	(311,712)
EXCESS OF REVENUE OVER / (UNDER) EXPENDITURES	-	395,231	283,634	283,634
OTHER FINANCING SOURCES & USES				
TRANSFER OUT - TO THE CAPITAL RESERVE FUND	-	(231,580)	(231,580)	(231,580)
TRANSFER OUT - TO THE DEBT SERVICE PREPAYMENT	-	(16,451)	(16,451)	(16,451)
TOTAL OTHER FINANCING RESOURCES & USES	-	(248,031)	(248,031)	(248,031)
NET CHANGE IN FUND BALANCE	-	147,200	35,603	35,603
FUND BALANCE				
FUND BALANCE - BEGINNING (Audited-2021)	276,740	328,539	328,539	51,799
NET CHANGE IN FUND BALANCE	-	147,200	35,603	35,603
INCREASE OF FUND BALANCE FOR CAPITAL RESERVES				
FUND BALANCE - ENDING	\$ 276,740	\$ 475,740	\$ 364,142	\$ 87,402
ANALYSIS OF FUND BALANCE				
COMMITTED				
NONSPENDABLE DEPOSITS	-	45,794	45,794	45,794
ASSIGNED				
WORKING CAPITAL	201,740	201,740	201,740	-
DECREASE FOR FUND BALANCE FORWARD	75,000	-	-	(75,000)
UNASSIGNED	-	228,205	116,608	41,608
FUND BALANCE - ENDING	\$ 276,740	\$ 475,739	\$ 364,142	\$ (29,206)

LONG LAKE RANCH CDD
FISCAL YEAR 2022 AMENDED BUDGET
CAPITAL RESERVE FUND (CRF)

	FY 2022 ADOPTED	FY 2022 ACTUAL THROUGH 09/30/2022	FY 2022 AMENDED	VARIANCE FY 2022 ADOPTED & FY 2022 AMENDED
1 REVENUES				
2 SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ -	\$ -	\$ -	\$ -
3 INTEREST	-	-	-	-
4 MISC. REVENUE	-	5,000	5,000	5,000
5 TOTAL REVENUES	-	5,000	5,000	5,000
6				
7 EXPENDITURES				-
8 CAPITAL IMPROVEMENT PLAN (CIP)	-	-	-	-
9 CONTINGENCY	-	-	-	-
10 TOTAL EXPENDITURES	-	-	-	-
11				
12 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	5,000	5,000	5,000
13				
14 OTHER FINANCING SOURCES & USES				-
15 TRANSFER IN FROM GENERAL FUND	231,580	231,580	231,580	-
16 TOTAL OTHER FINANCING SOURCES & USES	231,580	231,580	231,580	-
17				
18 NET CHANGE IN FUND BALANCE	231,580	236,580	236,580	5,000
19				
20 FUND BALANCE				-
21 FUND BALANCE - BEGINNING (Audited-2021)	684,040	670,252	670,252	(13,788)
22 NET CHANGE IN FUND BALANCE	231,580	236,580	236,580	5,000
23 FUND BALANCE - ENDING	\$ 915,620		\$ 906,832	\$ (8,788)
24				
25 ANALYSIS OF FUND BALANCE				
26 COMMITTED				
Future Capital Improvements	800,832	800,832	800,832	-
27 ASSIGNED				-
Working capital	75,000	75,000	75,000	-
UNASSIGNED		31,000	31,000	31,000
28 FUND BALANCE - ENDING	\$ 875,832	\$ 906,832	\$ 906,832	\$ 31,000

**LONG LAKE RANCH CDD
FISCAL YEAR 2022 AMENDED BUDGET
RESERVE STUDY-TARGETED GOAL ANALYSIS**

Fiscal Calendar Year	Annual Assessment	Annual Interest	Annual Expenses	Net Change in Fund Balance Gain / (Use)	Net Reserve Funds	% Funded	Fully Funded Balance
2023	\$237,600	\$5,121	\$30,587	\$207,013	\$1,127,270	78%	\$1,440,725
2024	\$243,540	\$6,195	\$67,237	\$176,303	\$1,309,768	80%	\$1,639,314
2025	\$249,629	\$7,122	\$36,870	\$212,759	\$1,529,648	85%	\$1,811,199
2026	\$255,869	\$8,235	\$401,644	-\$145,775	\$1,392,109	69%	\$2,024,156
2027	\$262,266	\$7,562	\$193,326	\$68,940	\$1,468,611	78%	\$1,877,292
2028	\$268,823	\$7,960	\$72,978	\$195,845	\$1,672,416	86%	\$1,947,497
2029	\$275,543	\$8,994	\$8,373	\$267,170	\$1,948,580	91%	\$2,149,152
2030	\$282,432	\$10,391	\$25,785	\$256,647	\$2,215,618	91%	\$2,427,891
2031	\$289,493	\$11,742	\$588,313	-\$298,820	\$1,928,540	71%	\$2,701,750
2032	\$296,730	\$10,324	\$82,106	\$214,624	\$2,153,487	89%	\$2,414,337
2033	\$304,148	\$11,465	\$16,799	\$287,349	\$2,452,302	93%	\$2,644,920

**LONG LAKE RANCH CDD
FISCAL YEAR 2015 THROUGH PRESENT
CAPITAL RESERVE FUNDING**

Fiscal Calendar Year	Annual Contribution	Increase in Fund Balance / Transfer In	Annual Interest	Annual Expenses	Net Change in Fund Balance Gain / (Use)
2015	\$20,000	\$0	\$5	\$0	\$20,005
2016	\$20,000	\$0	\$50	\$0	\$40,055
2017	\$20,000	\$0	\$75	\$0	\$60,130
2018	\$40,000	\$0	\$456	\$14,695	\$85,891
2019	\$175,938	\$0	\$3,694	\$0	\$265,523
2020	\$175,938	\$0	\$2,030	\$0	\$443,491
2021	\$240,550	\$0	\$19	\$0	\$684,060
2022	\$0	\$231,580	\$0	\$0	\$915,640
2023	\$222,628	\$25,000	\$1,000	\$101,504	\$1,062,764
2024	\$243,540	\$0	\$0	\$101,504	\$1,204,800
2025	\$249,629	\$0	\$0	\$101,504	\$1,352,925

Established Reserve Fund with a \$20,000 transfer of funds from the GF
First year with assessments for Reserve Fund (Rounding)

Budget Amendment: 2021 Audit shows \$998,791 in total Fund Balance (does not show Reserves)
2023 Budget Amendment-Transfer \$25,000 from GF to CRF