

**LONG LAKE RANCH CDD**  
**FISCAL YEAR 2023 AMENDED BUDGET**  
**GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2022 ACTUALS THROUGH 09/30/2022	FY 2023 ADOPTED	FY 2023 AMENDED	VARIANCE FY 2023 ADOPTED & FY 2023 AMENDED
<b>REVENUE</b>				
<b>ASSESSMENTS LEVIED:</b>				
ASSESSMENTS LEVIED (NET ON-ROLL):	\$ 1,282,844	\$ 1,165,951	\$ 1,165,951	\$ -
<b>ADDITIONAL REVENUE:</b>				
TENNIS	-	1,440	1,440	-
ROOM RENTALS	-	150	150	-
INTEREST	260	125	125	-
MISC. REVENUE	44,095	-	-	-
<b>TOTAL REVENUE</b>	<b>1,327,199</b>	<b>1,167,666</b>	<b>1,167,666</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>ADMINISTRATIVE:</b>				
SUPERVISORS - REGULAR MEETINGS	9,800	9,600	10,000	400
SUPERVISORS - WORKSHOPS	-	800	2,000	1,200
PAYROLL TAXES (BOS)	750	734	734	-
PAYROLL SERVICES FEES	678	600	600	-
DISTRICT MANAGEMENT	18,448	20,000	20,000	-
ADMINISTRATIVE	3,962	11,000	11,000	-
ACCOUNTING	17,500	11,000	11,000	-
ASSESSMENT ROLL PREPARATION	3,667	5,000	5,000	-
DISSEMINATION AGENT	-	3,000	3,000	-
MEETING OVERAGES	648	-	-	-
DISTRICT COUNSEL	50,552	32,000	32,000	-
DISTRICT ENGINEER	13,521	13,500	13,500	-
ARBITRAGE REBATE CALCULATION	1,150	1,300	650	-
TRUSTEE FEES	15,701	11,152	15,701	-
BANK FEES	-	150	150	-
AUDITING	-	6,000	6,000	-
REGULATORY PERMITS AND FEES	175	175	175	-
PROPERTY TAXES	676	250	250	-
LEGAL ADVERTISING	807	1,500	1,500	-
WEBSITE ADMINISTRATION	2,164	1,600	1,600	-
<b>TOTAL ADMINISTRATIVE</b>	<b>140,199</b>	<b>129,361</b>	<b>134,860</b>	<b>1,600</b>
<b>INSURANCE:</b>				
PUBLIC OFFICIALS, GENERAL LIABILITY, <b>PROPERTY</b>	18,865	6,674	22,628	15,954
<b>PROPERTY INSURANCE</b>	-	15,954	-	(15,954)
<b>TOTAL INSURANCE</b>	<b>18,865</b>	<b>22,628</b>	<b>22,628</b>	<b>-</b>
<b>UTILITIES:</b>				
UTILITIES - ELECTRICITY	77,939	100,847	90,000	(10,847)
UTILITIES - STREETLIGHTS	116,218	183,540	150,000	(33,540)
UTILITIES - WATER/SEWER	9,529	37,950	25,000	(12,950)
UTILITIES - SOLID WASTE REMOVAL	1,211	1,104	1,716	612
<b>TOTAL UTILITIES</b>	<b>204,898</b>	<b>323,441</b>	<b>266,716</b>	<b>(56,725)</b>

<b>SECURITY:</b>				
SECURITY MONITORING SERVICES	2,349	-	-	-
SECURITY REPAIRS & MAINTENANCE	5,165	5,000	7,600	2,600
<b>TOTAL SECURITY</b>	<b>7,514</b>	<b>5,000</b>	<b>7,600</b>	<b>2,600</b>
<b>PHYSICAL ENVIRONMENT COMMUNITY MAINTENANCE</b>				
FIELD SERVICES	5,000	5,051	5,051	-
FOUNTAIN SERVICE REPAIRS & MAINTENANCE	600	3,500	3,500	-
AQUATIC MAINTENANCE	28,366	29,520	29,520	-
MITIGATION AREA MONITORING & MAINTENANCE	650	3,100	3,100	-
AQUATIC PLANT REPLACEMENT	1,950	2,500	2,500	-
STORMWATER SYSTEM MAINTENANCE	-	500	500	-
MIDGE FLY TREATMENTS	-	-	-	-
FISH STOCKING	1,445	11,100	11,100	-
LAKE & POND MAINTENANCE	-	2,000	2,000	-
ENTRY & WALLS MAINTENANCE	3,994	5,500	5,500	-
LANDSCAPE MAINTENANCE - CONTRACT	176,825	183,982	183,982	-
LANDSCAPE REPLACEMENT MULCH	56,325	70,000	70,000	-
LANDSCAPE REPLACEMENT ANNUALS	22,180	24,000	24,000	-
LANDSCAPE REPLACEMENT PLANTS & SHRUBS	34,405	45,000	45,000	-
TREE TRIMMING & MAINTENANCE	-	16,000	16,000	-
OTHER LANDSCAPE -FIRE ANT TREAT	-	4,500	4,500	-
IRRIGATION REPAIRS & MAINTENANCE	11,528	6,000	6,000	-
DECORATIVE LIGHT MAINTENANCE	8,900	9,050	9,050	-
PRESSURE WASHING	21,664	-	30,000	30,000
COMMUNITY MAINTENANCE CONTINGENCY (formally Capital Outlay)	27,190	22,000	22,931	931
<b>TOTAL PHYSICAL ENVIRONMENT</b>	<b>401,022</b>	<b>443,303</b>	<b>474,234</b>	<b>30,931</b>
<b>ROAD &amp; STREET FACILITIES</b>				
SIDEWALK REPAIR & MAINTENANCE	-	1,000	1,000	-
ROADWAY REPAIR & MAINTENANCE	53	1,000	1,000	-
SIGNAGE REPAIR & REPLACEMENT	8,600	2,500	5,000	2,500
<b>TOTAL ROAD &amp; STREET FACILITIES</b>	<b>8,653</b>	<b>4,500</b>	<b>7,000</b>	<b>2,500</b>
<b>PARKS AND RECREATION AMENITY MAINTENANCE</b>				
CLUBHOUSE MANAGEMENT	117,422	126,928	126,928	-
POOL MAINTENANCE - CONTRACT	-	27,780	27,780	-
DOG WASTE STATION SUPPLIES	-	5,460	5,460	-
AMENITY MAINTENANCE & REPAIR	18,147	21,000	21,000	-
OFFICE SUPPLIES	1,407	500	500	-
FURNITURE REPAIR/REPLACEMENT	1,827	1,500	1,500	-
POOL REPAIRS	2,491	1,500	1,500	-
POOL PERMITS	611	1,000	1,000	-
COMMUNICATIONS (TEL, FAX, INTERNET )	3,233	8,090	5,000	(3,090)
FACILITY A/C & HEATING MAINTENANCE & REPAIRS	-	2,000	2,000	-
COMPUTER SUPPORT MAINTENANCE & REPAIR	-	1,000	1,000	-
PLAYGROUND EQUIPMENT & MAINTENANCE	86	1,000	1,000	-
ATHLETIC/PARK & COURT/FIELD REPAIRS	4,396	5,000	5,000	-
PEST CONTROL	1,200	2,460	2,460	-
CLUBHOUSE SUPPLIES	-	2,500	2,500	-
<b>TOTAL PARKS AND RECREATION AMENITY MAINTENANCE</b>	<b>150,818</b>	<b>207,718</b>	<b>204,628</b>	<b>(3,090)</b>
<b>PROJECT BUDGET-</b>				
PRESSURE WASHING-(moved to community maintenance)	-	30,000	-	(30,000)
CAPITAL OUTLAY	-	-	-	-
<b>TOTAL PROJECT BUDGET</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>(30,000)</b>
<b>TOTAL EXPENDITURES</b>	<b>931,968</b>	<b>1,165,951</b>	<b>1,117,666</b>	<b>(52,184)</b>
<b>EXCESS OF REVENUE OVER / (UNDER) EXPENDITURES</b>	<b>395,231</b>	<b>1,715</b>	<b>50,000</b>	<b>52,184</b>
<b>OTHER FINANCING SOURCES &amp; USES</b>				
TRANSFER OUT - TO CAPITAL RESERVE FUND	(231,580)	-	(50,000)	(50,000)
	(16,451)	-	-	-
<b>TOTAL OTHER FINANCING RESOURCES &amp; USES</b>	<b>(248,031)</b>	<b>-</b>	<b>(50,000)</b>	<b>(50,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>147,200</b>	<b>1,715</b>	<b>0</b>	<b>2,184</b>

<b>FUND BALANCE</b>				
FUND BALANCE - BEGINNING (AUDITED-2021)	328,539	300,047	345,973	45,926
NET CHANGE IN FUND BALANCE	147,200	1,715	0	(1,715)
INCREASE OF FUND BALANCE FOR CAPITAL RESERVES				
<b>FUND BALANCE - ENDING</b>	<b>\$ 475,739</b>	<b>\$ 301,762</b>	<b>\$ 345,973</b>	<b>\$ 44,211</b>
<b>ANALYSIS OF FUND BALANCE</b>				
<b>COMMITTED</b>				
NONSPENDABLE DEPOSITS (AUDITED-2021)	45,794	-	45,795	45,795
<b>ASSIGNED</b>				
WORKING CAPITAL	201,740	194,325	201,740	7,415
<del>DECREASE FOR FUND BALANCE FORWARD</del>		-		-
<b>UNASSIGNED</b>	228,205	107,437	98,438	(8,999)
<b>FUND BALANCE - ENDING</b>	<b>\$ 475,739</b>	<b>\$ 301,762</b>	<b>\$ 345,973</b>	<b>\$ 44,211</b>

**LONG LAKE RANCH CDD**  
**FISCAL YEAR 2023 AMENDED BUDGET**  
**CAPITAL RESERVE FUND (CRF)**

		<b>FY 2022 ACTUAL THROUGH 09/30/2022</b>	<b>FY 2023 ADOPTED</b>	<b>FY 2023 AMENDED</b>	<b>VARIANCE FY 2023 ADOPTED &amp; FY 2023 AMENDED</b>
1	<b>REVENUES</b>				
2	SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ -	\$ 222,628	\$ 222,628	\$ 222,628
3	INTEREST	-		1,000	
	MISC. REVENUE	5,000			
4	<b>TOTAL REVENUES</b>	<b>5,000</b>	<b>222,628</b>	<b>223,628</b>	<b>222,628</b>
5					
6	<b>EXPENDITURES</b>				
7	CAPITAL IMPROVEMENT PLAN (CIP)	-	92,276	92,276	92,276
8	CONTINGENCY	-	9,228	9,228	9,228
9	<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>101,504</b>	<b>101,504</b>	<b>101,504</b>
10					
11	<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>5,000</b>	<b>121,124</b>	<b>122,124</b>	<b>117,124</b>
12					
13	<b>OTHER FINANCING SOURCES &amp; USES</b>				
14	TRANSFER IN FROM GENERAL FUND	231,580	-	50,000	(181,580)
15	<b>TOTAL OTHER FINANCING SOURCES &amp; USES</b>	<b>231,580</b>	<b>-</b>	<b>50,000</b>	<b>(181,580)</b>
16					
17	<b>NET CHANGE IN FUND BALANCE</b>	<b>236,580</b>	<b>121,124</b>	<b>172,124</b>	<b>(64,456)</b>
18					
19	<b>FUND BALANCE</b>				
20	FUND BALANCE - BEGINNING	670,252	901,029	906,832	236,580
21	NET CHANGE IN FUND BALANCE	236,580	121,124	172,124	(64,456)
22	<b>FUND BALANCE - ENDING</b>	<b>\$ 906,832</b>	<b>\$ 1,022,153</b>	<b>\$ 1,078,956</b>	<b>\$ 172,124</b>
23					
24	<b>ANALYSIS OF FUND BALANCE</b>				
25	<b>COMMITTED</b>				
	Future Capital Improvements	800,832	772,153	972,956	172,124
26	<b>ASSIGNED</b>				-
	Working capital	75,000	250,000	75,000	-
	<b>UNASSIGNED</b>	31,000		31,000	-
27	<b>FUND BALANCE - ENDING</b>	<b>\$ 906,832</b>	<b>\$ 1,022,153</b>	<b>\$ 1,078,956</b>	<b>\$ 172,124</b>

**LONG LAKE RANCH CDD  
FISCAL YEAR 2023 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	Budgeted Annual Contribution	Increase in Fund Balance / Transfer In	Estimated Annual Interest	Annual Expenses	Net Change in Fund Balance Gain / (Use)	
2015	\$20,000	\$0	\$5	\$0	\$20,005	Established Reserve Fund with a \$20,000 transfer of funds from the GF First year with assessments for Reserve Fund (Rounding)
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	Budget Amendment: 2021 Audit shows \$998,791 in total Fund Balance (does not show Reserves)
2019	\$175,938	\$0	\$3,694	\$0	\$265,523	
2020	\$175,938	\$0	\$2,030	\$0	\$443,491	
2021	\$240,550	\$0	\$19	\$0	\$670,252	
2022	\$0	\$236,580	\$0	\$0	\$906,832	
2023	\$222,628	\$50,000	\$1,000	\$101,504	\$1,078,956	Budget Amendment-Transfer \$50,000 from GF to CRF
2024	\$243,540	\$0	\$2,000	\$101,504	\$1,222,992	
2025	\$249,629	\$0	\$2,500	\$101,504	\$1,373,617	