LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2027
PROPOSED ANNUAL BUDGET



STATEMENT 1
LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
FY 2027 PRPOSED BUDGET GENERAL FUND (O&M)

		2022 ACT	FY 2023 ACTUALS	FY 2024 ACTUAL	FY 2025 ACTUALS	FY 2026 ADOPTED	FY 2026 ACTUAL 03.31.2026	FY 2027 PROPOSED	2027 v 2026 VARIANCE
1	**REVENUE**								
2	**ASSESSMENTS LEVIED**								
3	ASSESSMENTS LEVIED (NET ON-ROLL)	###	1,172,505	1,216,193	1,217,790	1,202,714	1,152,047	1,233,438	30,724
4	ASSESSMENTS LEVIED FOR GENERAL FUND TRANSFER TO RESERVES	-	-	-	300,000	350,000	350,000	360,000	10,000
5	COLLECTIONS IN EXCESS OF THE ROLL SUBMITTED	-	-	-	-	-	-	-	-
6	EARLY PAYMENT DISCOUNT	-	-	-	-	-	-	-	-
7	EXCESS FEES	###	-	7,081	8,738	-	-	-	-
8	FUND BALANCE FORWARD	-	-	-	-	76,518	-	76,518	-
9	**ASSESSMENTS LEVIED Total**	**###**	**1,172,505**	**1,223,274**	**1,526,528**	**1,629,231**	**1,502,047**	**1,669,956**	**40,724**
10	**ADDITIONAL REVENUE**								
11	TENNIS	944	1,320	1,200	1,200	6,000	1,500	6,000	-
12	ROOM RENTALS	###	1,445	540	653	-		-	-
13	INTEREST	260	-	-	34,007	-	44,821	-	-
14	ADVERTISEMENT RENTAL	-	9,600	-	-	-		-	-
15	MISC. REVENUE	###	997	6,796	5,799	-	14,661	-	-
16	**ADDITIONAL REVENUE Total**	**###**	**13,362**	**8,536**	**41,659**	**6,000**	**60,982**	**6,000**	**-**
17	**REVENUE Total**	**###**	**1,185,867**	**1,231,810**	**1,568,187**	**1,635,231**	**1,563,029**	**1,675,956**	**40,724**
18	**EXPENDITURES**								
19	**ADMINISTRATIVE**								
20	SUPERVISORS - REGULAR MEETINGS	###	11,547	8,000	9,600	13,000	4,861	13,000	-
21	SUPERVISORS - WORKSHOPS	-	1,200	-	-	1,000	-	1,000	-
22	PAYROLL TAXES (BOS)	750	581	505	933	1,071	306	1,071	-
23	PAYROLL SERVICES FEES	678	654	600	700	700	250	700	-
24	DISTRICT MANAGEMENT	###	19,954	20,000	10,000	15,000	5,605	15,000	-
25	ADMINISTRATIVE	###	11,000	10,788	7,544	5,000	1,452	5,000	-
26	ACCOUNTING	###	11,057	10,667	7,500	10,000	3,737	10,000	-
27	ASSESSMENT ROLL PREPERATION	###	5,000	5,000	3,750	5,000	1,869	5,000	-
28	DISSEMINATION AGENT	###	3,000	4,000	2,250	3,000	1,121	3,000	-
29	MEETING OVERAGES	648	-	-	-	-	-	-	-
30	DISTRICT COUNSEL	###	30,812	47,974	51,559	45,000	30,389	45,000	-
31	DISTRICT ENGINEER	###	4,535	3,520	1,900	10,000	-	10,000	-
32	ARBITRAGE REBATE CALCULATION	###	1,150	650	1,300	1,500	-	2,000	500
33	TRUSTEE FEES	###	14,906	8,719	11,811	13,768	7,900	15,000	1,232
34	BANK FEES	-	52	-	773	150	85	150	-
35	AUDITING	###	3,950	-	7,850	3,700	-	3,700	-
36	REGULATORY PERMITS AND FEES	175	175	175	175	175	175	175	-
37	PROPERTY TAXES	676	375	731	823	250	297	350	100
38	SALES TAX	-	889	-	-	-	-	-	-
39	LEGAL ADVERTISING	807	2,303	1,002	1,356	1,500	55	1,500	-
40	WEBSITE HOSTING	###	1,538	1,672	1,788	2,015	1,538	2,015	-
41	MISC. SERVICE	-	-	-	2,542	-	567	500	500

		2022 ACT	FY 2023 ACTUALS	FY 2024 ACTUAL	FY 2025 ACTUALS	FY 2026 ADOPTED	FY 2026 ACTUAL 03.31.2026	FY 2027 PROPOSED	2027 v 2026 VARIANCE
42	**ADMINISTRATIVE Total**	**###**	**124,678**	**124,003**	**124,154**	**131,829**	**60,207**	**134,161**	**2,332**
43	**INSURANCE**								
44	PUBLIC OFFICIALS, GENERAL LIABILITY & PROPERTY INSURANCE	###	21,029	29,610	31,032	34,313	32,118	31,641	(2,672)
45	**INSURANCE Total**	**###**	**21,029**	**29,610**	**31,032**	**34,313**	**32,118**	**31,641**	**(2,672)**
46	**UTILITIES**								
47	UTILITIES - ELECTRICITY	###	59,622	50,748	52,679	61,200	14,650	61,200	-
48	UTILITIES - STREETLIGHTS	###	130,434	98,356	99,718	117,300	26,164	117,300	-
49	UTILITIES - WATER/SEWER	###	9,029	18,626	14,092	18,000	7,146	18,000	-
50	UTILITIES - SOLID WASTE ASSESSMENT	-	-	815	-	1,530	221	1,530	-
51	UTILITIES - SOLID WASTE REMOVAL	###	2,490	1,275	1,599	2,040	721	2,040	-
52	**UTILITIES Total**	**###**	**201,575**	**169,820**	**168,088**	**200,070**	**48,902**	**200,070**	**-**
53	**SECURITY**								
54	SECURITY REPAIRS & MAINTENANCE	###	1,906	3,026	3,352	7,500	145	49,500	42,000
55	**SECURITY Total**	**###**	**1,906**	**3,026**	**3,352**	**7,500**	**145**	**49,500**	**42,000**
56	**COMMUNITY MAINTENANCE**								
57	FIELD SERVICES	###	5,051	5,034	3,750	5,000	2,084	5,000	-
58	FOUNTAIN SERVICE REPAIRS & MAINTENANCE	600	4,159	14,423	4,428	5,000	2,432	6,000	1,000
59	AQUATIC MAINTENANCE	###	31,980	29,520	37,120	29,520	9,840	29,520	-
60	MITIGATION AREA MONITORING & MAINTENANCE	650	-	-	-	3,100	-	3,100	-
61	AQUATIC PLANT REPLACEMENT	###	-	-	-	2,750	-	3,500	750
62	STORMWATER SYSTEM MAINTENANCE	-	-	-	-	-	-	-	-
63	MIDGE FLY TREATMENTS	-	-	-	-	-	-	-	-
64	FISH STOCKING	###	3,506	-	-	12,000	-	12,000	-
65	LAKE & POND MAINTENANCE	-	1,500	-	-	5,000	-	5,000	-
66	ENTRY & WALLS MAINTENANCE & POWERWASHING	###	-	300	-	2,500	-	2,500	-
67	LANDSCAPE MAINTENANCE - CONTRACT	###	161,929	164,100	167,493	180,920	84,512	180,920	-
68	LANDSCAPE REPLACEMENT MULCH - CONTRACT	###	61,250	57,117	49,500	72,000	58,250	72,000	-
69	LANDSCAPE REPALCEMENT ANNUALS - CONTRACT	###	38,178	32,724	8,181	39,996	16,362	39,996	-
70	LANDSCAPE REPLACEMENT PLANTS & SHRUBS	###	56,492	45	12,142	90,760	-	90,760	-
71	TREE TRIMMING & MAINTENANCE	-	675	40,500	63,550	45,000	12,125	22,500	(22,500)
72	OTHER LANDSCAPE -FIRE ANT TREAT	-	4,475	-	5,000	4,500	-	5,000	500
73	IRRIGATION REPAIRS & MAINTENANCE	###	6,146	9,834	6,781	15,000	6,264	15,000	-
74	DECORATIVE LIGHT MAINTENANCE	###	4,000	9,000	38,469	15,000	19,234	7,735	(7,265)
75	VOLUNTEER SUPPLIES	-	-	-	-	-	-	-	-
76	PRESSURE WASHING	###	30,450	30,510	32,250	37,000	-	37,000	-
77	FIELD CONTINGENCY	-	21,463	26,589	20,060	30,627	3,053	31,674	1,047
78	**COMMUNITY MAINTENANCE Total**	**###**	**431,254**	**419,696**	**448,724**	**595,673**	**214,156**	**569,205**	**(26,468)**
79	**ROAD & STREET FACILITIES**					**vvccc**			
80	SIDEWALK REPAIR & MAINTENANCE	-	-	294	-	1,000	-	1,000	-
81	ROADWAY REPAIR & MAINTENANCE	53	7,200	-	-	2,500	-	2,500	-
82	SIGNAGE REPAIR & REPLACEMENT	###	516	4,768	-	20,000	-	20,000	-
83	**ROAD & STREET FACILITIES Total**	**###**	**7,716**	**5,062**	**-**	**23,500**	**-**	**23,500**	**-**

		2022 ACT	FY 2023 ACTUALS	FY 2024 ACTUAL	FY 2025 ACTUALS	FY 2026 ADOPTED	FY 2026 ACTUAL 03.31.2026	FY 2027 PROPOSED	2027 v 2026 VARIANCE
84	AMENITY MAINTENANCE								
85	CLUBHOUSE MANAGEMENT	###	115,745	123,162	134,315	141,296	63,241	145,535	4,239
86	SEASONAL POOL ATTENDANTS	-	-	-	-	9,800	-	10,094	294
87	CELL PHONE FOR ATTENDANTS	-	-	-	-	100	-	100	-
88	POOL MAINTENANCE - CONTRACT	-	27,780	24,025	38,400	40,000	19,260	40,000	-
89	DOG WASTE STATION SUPPLIES	470	1,252	314	-	3,000	-	3,000	-
90	AMENITY MAINTENANCE & REPAIR	###	19,274	715	18,656	21,000	6,333	21,000	-
91	OFFICE SUPPLIES	###	265	1,920	98	1,200	-	1,200	-
92	FURNITURE REPAIR/REPLACEMENT	###	-	420	-	1,750	-	1,750	-
93	POOL REPAIRS	###	2,474	10,399	9,138	2,000	17,485	7,500	5,500
94	POOL PERMITS	611	561	560	611	1,000	-	1,000	-
95	COMMUNICATIONS (TEL, FAX, INTERNET)	###	3,973	4,111	5,239	5,000	1,674	5,500	500
96	FACILITY A/C & HEATING MAINTENANCE & REPAIRS	-	1,433	-	390	2,000		2,000	-
97	COMPUTER SUPPORT MAINTENANCE & REPAIR	-	721	-	-	1,000	-	1,000	-
98	PARK & PLAYGROUND MAINTENANCE & REPAIRS	###	1,795	1,507	809	6,600	-	6,600	-
99	PEST CONTROL	###	1,200	1,330	1,070	3,600	614	3,600	-
100	CLUBHOUSE JANITORIAL SUPPLIES	-	181	9,768	2,266	3,000	-	3,000	-
101	**AMENITY MAINTENANCE Total**	**###**	**176,654**	**178,231**	**210,992**	**242,346**	**108,607**	**252,879**	**10,533**
102	PROJECT BUDGET								
103	CAPITAL OUTLAY	###	149,034	3,015	-	50,000	-	55,000	5,000
104	**PROJECT BUDGET Total**	**###**	**149,034**	**3,015**	**-**	**50,000**	**-**	**55,000**	**5,000**
105	**EXPENDITURES Total**	**###**	**1,113,846**	**932,463**	**986,342**	**1,285,231**	**464,135**	**1,315,956**	**30,725**
106	OTHER SOURCES/USES								
107	OTHER FINANCING USES - TRANSFER TO RESERVES								
108	TRANSFER IN		-	-	-	-	-	-	-
109	TRANSFER TO DEBT SERVICE	###	-	-	-	-	-	-	-
110	TRANSFER TO RESERVE FUND - FINANCING SOURCES TO RESERVE	###	95,544	-	300,000	350,000	-	360,000	10,000
111	TRANSFER TO RESERVE FUND - RESERVE EXPENDITURES	-	102,550	-	-	-	-	-	-
112	COUNTY COLLECTION COSTS	-	-	-	-	-	-	-	-
113	**OTHER FINANCING USES - TRANSFER TO RESERVES Total**	**###**	**198,094**	**-**	**300,000**	**350,000**	**-**	**360,000**	**10,000**
114	**OTHER SOURCES/USES Total**	**###**	**198,094**	**-**	**300,000**	**350,000**	**-**	**360,000**	**10,000**
115	**EXCESS OF REVENUE OVER / (UNDER) EXPENDITURES**	**###**	**79,027**	**299,347**	**281,845**	**(0)**	**1,098,894**	**(0)**	**(0)**
116	FUND BALANCE								
117	FUND BALANCE - BEGINNING (Audited for FY 24 YE)	###	126,616	449,370	740,347	1,022,192		1,022,192	
118	FUND BALANCEAUDIT ADJUSTMENT	###	243,725	(8,370)	-	-		-	
119	NET CHANGE IN FUND BALANCE	-	79,027	299,347	281,845	-		-	
120	**FUND BALANCE Total**	**###**	**449,370**	**740,347**	**1,022,192**	**1,022,192**		**1,022,192**	**-**
121	ANALYSIS OF FUND BALANCE								
122	NON SPENADBALE	###	68,743	73,519	65,857	65,857		68,743	
123	ASSIGNED FOR OPERATING CAPITAL	###	194,329	303,029	210,242	210,242		210,242	
124	UNASSIGNED	###	186,298	363,799	458,837	382,320		379,434	
125	USE OF FUND BALANCE FORWARD	-	-		-	76,518		76,518	
126	ASSIGNED PROJECTS	-	-	-	287,256	287,256		287,256	
127	ASSIGNED - ASSET RESERVES	###	-	-	-	-		-	
128	**ANALYSIS OF FUND BALANCE Total**	**###**	**449,370**	**740,347**	**1,022,192**	**1,022,192**		**1,022,192**	**-**

STATEMENT 2
LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
FY 2027 PROPOSED BUDGET - RESERVES ALLOCATION

		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2026	FY 2027 PROPOSED	VARIANCE FY25 TO FY26
1	**REVENUES**					
2	**ALL REVENUES**					
3	ASSESSMENTS LEVIED (NET ON-ROLL):	301,009	-	-	-	-
4	EXCESS FEES	-	-	-	-	-
5	INTEREST & MISCELLANEOUS	97,674	-	-	-	-
6	**ALL REVENUES Total**	**398,683**	**-**	**-**	**-**	**-**
7	**EXPENDITURES**					
8	**CLUBHOUSE**					
9	**CLUBHOUSE Total**	**-**	**-**	**-**	**-**	**-**
10	**ENTRY AREAS**					
11	**ENTRY AREAS Total**	**-**	**-**	**-**	**-**	**-**
12	**GROUNDS**					
13	FENCING AND CAMERAS	-	-	-		-
14	FLOORING	-	-	-		-
15	**GROUNDS Total**	**-**	**-**	**-**		**-**
16	**MAIL AREAS**					
17	**MAIL AREAS Total**	**-**	**-**	**-**		**-**
18	**MAIN POOL AREA**					
19	MAIN POOL	68,390	-	100,000		100,000
20	**MAIN POOL AREA Total**	**68,390**	**-**	**100,000**		**100,000**
21	**RECREATION**					
22	**RECREATION Total**	**-**	**-**	**-**		**-**
23	**STREETS AND PARKING AREAS**					
24	**STREETS AND PARKING AREAS Total**	**-**	**-**	**-**		**-**
25	**WALLS AND FENCING**					
26	**WALLS AND FENCING Total**	**-**	**-**	**-**		**-**
27	**EXPENDITURES Total**	**68,390**	**-**	**100,000**		**100,000**
28	**OTHER SOURCES/(USES)**					
29	**OTHER FINANCING SOURCES & USES**					
30	TRANSFER IN (OUT) FROM GENERAL FUND	(331,026)	300,000	350,000	350,000	50,000
31	CAPITAL IMPROVEMENT PLAN (CIP)	-	-	-		-
32	INCREASE IN RESERVE FUND BALANCE	-	-	-		-
33	**OTHER FINANCING SOURCES & USES Total**	**(331,026)**	**300,000**	**350,000**	**350,000**	**50,000**
34	**EXCESS OF REVENUES OVER (UNDER) EXPENDITURES**	**(733)**	**300,000**	**250,000**	**350,000**	**(50,000)**
35						
36	**FUND BALANCE**					
37	FUND BALANCE - BEGINNING - AUDITED FOR FY 23	1,283,785	1,283,052	1,583,052	1,833,052	
38	NET CHANGE IN FUND BALANCE	(733)	300,000	250,000	350,000	
39	**FUND BALANCE Total**	**1,283,052**	**1,583,052**	**1,833,052**	**2,183,052**	

STATEMENT 3
LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
BUDGET DESCRIPTIONS / CONTRACTS SUMMARY

	EXPENDITURES	VENDOR / PROVIDER	AMOUNT TOTAL
19	ADMINISTRATIVE		
20	**SUPERVISORS - REGULAR MEETINGS**	**BOARD OF SUPERVISORS (BOS)**	
	Per meeting. 5 Board members @ 200 each (estimate 13 meetings).		13,000
21	**SUPERVISORS - WORKSHOPS**	**BOARD OF SUPERVISORS (BOS)**	
	Per meeting. 5 Board members @ 200 each (estimate 1 meeting).		1,000
22	**PAYROLL TAXES (BOS)**	**FICA & FUTA**	
	Payroll taxed at 7.65% (Board of supervisors).		1,071
23	**PAYROLL SERVICES FEES**	**ENGAGE**	
	Approximates $50 per pay period & ye processing of $50.		700
24	**DISTRICT MANAGEMENT**	**HAVEN**	
	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.		15,000
25	**ADMINISTRATIVE**	**HAVEN**	
	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.		5,000
26	**ACCOUNTING**	**HAVEN**	
	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.		10,000
27	**ASSESSMENT ROLL PREPERATION**	**HAVEN**	
	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.		5,000
28	**DISSEMINATION AGENT**	**HAVEN**	
	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.		3,000
29	**MEETING OVERAGES**	**HAVEN**	
	Miscellaneous items for administrative - such as meeting overtime.		-
30	**DISTRICT COUNSEL**	**KUTAK ROCK**	
	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.		45,000
31	**DISTRICT ENGINEER**	**STANTEC**	
	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.		10,000
32	**ARBITRAGE REBATE CALCULATION**	**LLS TAX SOLUTIONS**	
	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 that the district has not received earnings higher than the yield of the bonds.		2,000
33	**TRUSTEE FEES**	**US BANK TRUST, N.A.**	
	Confirmed amount with USBank - trustee for outstanding series and for the oversight of the various trust accounts related to the District's outstanding bonds. The trustee is chosen as part of the bond issuance process. The fees for the 2014A is $4,756.13; Series 2015A - $4,256.13and Series 2016 is $4,756.13.		15,000
34	**BANK FEES**	**SOUTHSTATE**	
	Amount is for misc. items such as printed checks or any returned deposits.		150
35	**AUDITING**	**BERGER TOOMBS**	
	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.		3,700
36	**REGULATORY PERMITS AND FEES**	**FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITIES**	
	Statutorily fixed.		175
37	**PROPERTY TAXES**	**PASCO COUNTY**	
	Property tax related to 2042 Lake Waters Place and 19037 Long Lake Ranch Blvd.		350
39	**LEGAL ADVERTISING**	**VARIOUS PUBLICATIONS**	
	The district is required to advertise various items pursuant to statutory requirements. The items include meeting schedules, special meeting notices, public hearings and bidding, etc. For the district and any other statutory requirements.		1,500
40	**WEBSITE HOSTING**	**SCHOOLSTATUS**	
	Costs associated with ongoing audits and website remediation for ADA compliance.		2,015
	MISC. SERVICE		
	Miscellaneous expenditures related to administrative costs		500
42	**ADMINISTRATIVE Total**		**134,161**

	EXPENDITURES	VENDOR / PROVIDER	AMOUNT TOTAL
43	**INSURANCE**		
44	**PUBLIC OFFICIALS, GENERAL LIABILITY & PROPERTY INSURANCE**	**EGIS**	
	The district will incur expenditures for public officials and general liability insurance.		31,641
45	**INSURANCE Total**		**31,641**
46	**UTILITIES**		
47	**UTILITIES - ELECTRICITY**	**DUKE ENERGY**	
	Costs associated with providing electrical service to community facilities such as the clubhouse, lighting, irrigation systems, and other infrastructure. Multi year increae from Duke approved in FY 24 of approximately 2% thru FY 27		61,200
48	**UTILITIES - STREETLIGHTS**	**DUKE ENERGY**	
	Duke energy bills. Multi year increase from Duke established in FY 24 thru FY27		117,300
49	**UTILITIES - WATER/SEWER**	**PASCO COUNTY UTILITIES**	
	Water and sewer services for the Community center and 18981 Long Lake Ranch Blvd. (Estimates for utilities are up 2% over prior year).		18,000
50	**UTILITIES - SOLID WASTE ASSESSMENT**	**PASCO COUNTY TAX COLLECTOR**	
	Annual charges for waste collection and disposal services, including community-wide trash and recycling assessments levied by the local government.		1,530
51	**UTILITIES - SOLID WASTE REMOVAL**	**COASTAL WASTE**	
	Solid waste disposal services.		2,040
52	**UTILITIES Total**		**200,070**
53	**SECURITY**		
	SECURITY MONITORING SERVICES		
	Removed.		-
	SECURITY MONITORING REPAIRS & MAINTENANCE		
	Various repairs & maintenance to the existing hardware infrastructure.	**AS NEEDED**	49,500
55	**SECURITY Total**		**49,500**
56	**COMMUNITY MAINTENANCE**		
57	**FIELD SERVICES**	**HAVEN**	
	Services include oversight of field services maintenance, including managing vendor contracts relating to district facilities and landscape/irrigation maintenance.		5,000
58	**FOUNTAIN SERVICE REPAIRS & MAINTENANCE**	**BLUE WATER**	
	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 cleaning - $750 qterly. Added additional for parts for repair if needed.		6,000
59	**AQUATIC MAINTENANCE**	**GHS ENVIRONMENTAL**	
	Aquatic weed control in the 26 ponds/floodplain areas. Confirmed with vendor no increase for FY 27		29,520
60	**MITIGATION AREA MONITORING & MAINTENANCE**		
	Mitigation maintenance & compliance monitoring.		3,100
	AQUATIC PLANT REPLACEMENT & FISH STOCKING	**GHS ENVIRONMENTAL**	
	Plantings to increase the overall health of the pond while also providing for erosion stabilization		3,500
62	**STORMWATER SYSTEM MAINTENANCE**	**MISCELLANEOUS**	
	Expenses for inspecting, cleaning, and maintaining stormwater drainage systems, retention ponds, and related infrastructure to ensure proper water flow and compliance with environmental regulations.		-
63	**MIDGE FLY TREATMENTS**	**GHS ENVIRONMENTAL**	
	Targeted pest control treatments to reduce the population of midges and other nuisance insects near lakes, ponds, and common areas.		-
64	**FISH STOCKING**	**GHS ENVIRONMENTAL**	
	Mosquito fish stocking.		12,000
65	**LAKE & POND MAINTENANCE**	**MISCELLANEOUS**	
	Ongoing maintenance of lakes and ponds, including water quality monitoring, algae control, debris removal, and aquatic vegetation management to preserve aesthetics and ecological balance, as needed outside of monthly aquatic maintenance		5,000
66	**ENTRY & WALLS MAINTENANCE & POWERWASHING**	**MISCELLANEOUS**	
	Repairs, cleaning, and upkeep of entrance monuments, perimeter walls, and other architectural features that contribute to the community's curb appeal.		2,500
67	**LANDSCAPE MAINTENANCE - CONTRACT**	**RED TREE**	
	This is for core service to include general maintenance, fertilization, pest control and irrigation.		180,920
68	**LANDSCAPE REPLACEMENT MULCH - CONTRACT**	**RED TREE**	
	The district adds 900 yards of cocoa shredded mulch at $65 per yard and 1,500 bales of straw at $9.00 Per bale.This is for 2x annually if neede d		72,000
69	**LANDSCAPE REPALCEMENT ANNUALS - CONTRACT**	**RED TREE**	
	The district has annuals planted over 4 rotations = approximately 3,636 annuals are planted per rotation at $2.75 Per annual.		39,996
70	**LANDSCAPE REPLACEMENT PLANTS & SHRUBS**	**RED TREE**	
	Additional amounts appropriated for the replacement of plant assets.		90,760
71	**TREE TRIMMING & MAINTENANCE**	**RED TREE**	
	Annual tree trimming and maintenance. Red tree second year of trimming contract is at $43,350.		22,500
72	**OTHER LANDSCAPE -FIRE ANT TREAT**	**RED TREE**	
	As needed for the treatment of fire ants.		5,000
73	**IRRIGATION REPAIRS & MAINTENANCE**	**RED TREE**	
	Estimated for parts & labor to repair the irrigation system.		15,000
74	**DECORATIVE LIGHT MAINTENANCE**	**TBD**	
	Holiday lighting for 12 entry monuments. Final payment for year 4 of 4 . Includes additional amont of $5,000 for wreaths etc.		7,735
75	**VOLUNTEER SUPPLIES**		
	Funding for materials and supplies used by community volunteers during events, cleanup efforts, or other resident-led improvement initiatives.		-

	EXPENDITURES	VENDOR / PROVIDER	AMOUNT TOTAL
76	**PRESSURE WASHING**		
	Scheduled cleaning of sidewalks, walls, entryways, and other hard surfaces throughout the community to remove dirt, mold, and mildew buildup.		37,000
77	**FIELD CONTINGENCY**		
	For miscellaneous unbudgeted expenses.		31,674
78	**COMMUNITY MAINTENANCE Total**		**569,205**
79	**ROAD & STREET FACILITIES**		
80	**SIDEWALK REPAIR & MAINTENANCE**	**MISCELLANEOUS**	
	Repairs for any sidewalk related issues.		1,000
81	**ROADWAY REPAIR & MAINTENANCE**	**MISCELLANEOUS**	
	Repairs for any roadway issues.		2,500
82	**SIGNAGE REPAIR & REPLACEMENT**	**MISCELLANEOUS**	
	Repairs for any street signs.		20,000
83	**ROAD & STREET FACILITIES Total**		**23,500**
84	**AMENITY MAINTENANCE**		
85	**CLUBHOUSE MANAGEMENT**	**HAVEN**	
	Clubhouse manager, General Maintenance 25hrs/week , Facility attendant/janitorial weekends, 1% Management fee (incl Seasonal Attendant line 86)		145,535
86	**SEASONAL POOL ATTENDANTS**	**HAVEN**	
	Part time - hourly individuals to work from memorial day to labor day - 15 weeks for 28 hours per week.		10,094
87	**CELL PHONE FOR ATTENDANTS**		
	Monthly service and device expenses for a dedicated phone used by amenity staff for operational coordination, emergencies, and resident communication.		100
88	**POOL MAINTENANCE - CONTRACT**	**COOPER POOLS**	
	Service to be performed 3x weekly for 2 pools, all chemicals are included.		40,000
89	**DOG WASTE STATION SUPPLIES**	**HAVEN**	
	10 Stations, twice weekly remove all waste from every receptacle within the community. Bags are included. Replace trash can liners.		3,000
90	**AMENITY MAINTENANCE & REPAIR**	**MISCELLANEOUS**	
	As needed for the repair & maintenance.		21,000
91	**OFFICE SUPPLIES**	**MISCELLANEOUS**	
	Office supplies for the facility.		1,200
92	**FURNITURE REPAIR/REPLACEMENT**	**MISCELLANEOUS**	
	As needed for furniture repair & maintenance.		1,750
93	**POOL REPAIRS**	**TBD**	
	Additional service repairs for the pools.		7,500
94	**POOL PERMITS**	**STATE OF FLORIDA DEPARTMENT OF HEALTH**	
	Estimated.		1,000
95	**COMMUNICATIONS (TEL, FAX, INTERNET)**	**FRONTIER**	
	Service for business internet, business voice and business tv. Service provided at 2042 Lake Waters Place and 18981 Long Lake Blvd.		5,500
96	**FACILITY A/C & HEATING MAINTENANCE & REPAIRS**	**AS NEEDED**	
	As needed for repairs to HVAC system.		2,000
97	**COMPUTER SUPPORT MAINTENANCE & REPAIR**	**AS NEEDED**	
	As needed repairs for the repairs of the computer system.		1,000
98	**PARK & PLAYGROUND MAINTENANCE & REPAIRS**	**AS NEEDED**	
	As needed for repairs to the athletic park.		6,600
99	**PEST CONTROL**	**TURNER PEST CONTROL**	
	Pursuant to contract for pest control services.		3,600
100	**CLUBHOUSE JANITORIAL SUPPLIES**		
	Purchase of cleaning products, paper goods, and other consumables needed to maintain cleanliness and hygiene within the clubhouse facilities.		3,000
101	**AMENITY MAINTENANCE Total**		**252,879**
102	**PROJECT BUDGET**		
103	**CAPITAL OUTLAY**		
	Budget allocation for large-scale or one-time capital improvement projects, such as renovations, infrastructure upgrades, or major equipment purchases.		55,000
104	**PROJECT BUDGET Total**		**55,000**
	EXPENDITURES BEFORE OTHER FINANCING SOURCES & USES		**1,315,956**
106	**OTHER SOURCES/USES**		
107	**OTHER FINANCING USES - TRANSFER TO RESERVES**		
110	**TRANSFER TO RESERVE FUND - FINANCING SOURCES TO RESERVE**		
	Allocation of funds from the general operating budget to the reserve fund to ensure long-term financial stability. These transfers support future capital repairs, replacements, and unforeseen expenses, preserving community assets without requiring special assessments.		360,000
113	**OTHER FINANCING USES - TRANSFER TO RESERVES Total**		**360,000**
114	**OTHER SOURCES/USES Total**		**360,000**
	TOTAL EXPENDITURES AFTER OTHER FINANCING SOURCES & USES		**1,675,956**

STATEMENT 4
LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE REQUIREMENT

	SERIES 2014A-1	SERIES 2015A-1	SERIES 2016	TOTAL BUDGET
REVENUES				
NET SPECIAL ASSESSMENTS [1]				
DEBT SERVICES ASSESSMENTS				
NOV - MAY 2026	317,500	235,938	191,881	745,319
NET SPECIAL ASSESSMENTS [1] Total	**317,500**	**235,938**	**191,881**	**745,319**
REVENUES Total	**317,500**	**235,938**	**191,881**	**745,319**
EXPENDITURES				
DEBT SERVICE REQUIREMENT				
5/1/2026				
INTEREST	107,250	82,419	59,100	255,119
PRINCIPAL	105,000	70,000	75,000	235,000
11/1/2026				
INTEREST	104,100	80,319	57,600	248,769
DEBT SERVICE REQUIREMENT Total	**104,100**	**80,319**	**57,600**	**248,769**
EXPENDITURES Total	**208,200**	**160,638**	**115,200**	**497,538**

Net Debt Service Assessments	**745,319**
Pasco County Collection Costs (2%) and Early Payment Discounts (4%)	**47,574**
Gross Debt Service Assessments	**792,892**

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

LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
COMPARISON OF PROPOSED FY 2027 ASSESSMENTS TO FY 2026 ASSESSMENTS

LOT SIZE AND TYPE	ACTUAL FISCAL YEAR 2026	PROPOSED FISCAL YEAR 2027	INCREASE (DECREASE) $	INCREASE (DECREASE) %
TH/Attached Ph. 1 & 2				
Debt Service	$637.76	$511.72	($126.04)	-19.76%
Operations & Maintenance	$1,736.64	$1,781.56	$44.93	2.59%
Total	**$2,374.40**	**$2,293.28**	**($81.11)**	**-3.42%**
TH/Attached Ph. 3				
Debt Service	$637.76	$637.76	$0.00	0.00%
Operations & Maintenance	$1,736.64	$1,781.56	$44.93	2.59%
Total	**$2,374.40**	**$2,419.32**	**$44.93**	**1.89%**
Single Family 45' Ph 1 & 2				
Debt Service	$850.34	$682.29	($168.05)	-19.76%
Operations & Maintenance	$1,917.94	$1,968.17	$50.23	2.62%
Total	**$2,768.28**	**$2,650.46**	**($117.82)**	**-4.26%**
Single Family 45' Ph 3				
Debt Service	$850.34	$850.34	$0.00	0.00%
Operations & Maintenance	$1,917.94	$1,968.17	$50.23	2.62%
Total	**$2,768.28**	**$2,818.51**	**$50.23**	**1.81%**
Single Family 45' Ph 4				
Debt Service	$850.04	$850.04	$0.00	0.00%
Operations & Maintenance	$1,917.94	$1,968.17	$50.23	2.62%
Total	**$2,767.98**	**$2,818.21**	**$50.23**	**1.81%**
Single Family 55' Ph 1 & 2				
Debt Service	$1,062.93	$852.86	($210.07)	-19.76%
Operations & Maintenance	$2,008.59	$2,061.47	$52.88	2.63%
Total	**$3,071.52**	**$2,914.33**	**($157.19)**	**-5.12%**
Single Family 55' Ph 3				
Debt Service	$1,062.93	$1,062.93	$0.00	0.00%
Operations & Maintenance	$2,008.59	$2,061.47	$52.88	2.63%
Total	**$3,071.52**	**$3,124.40**	**$52.88**	**1.72%**
Single Family 55' Ph 4				
Debt Service	$1,062.55	$1,062.55	$0.00	0.00%
Operations & Maintenance	$2,008.59	$2,061.47	$52.88	2.63%
Total	**$3,071.14**	**$3,124.02**	**$52.88**	**1.72%**
Single Family 65' Ph 1 & 2				
Debt Service	$1,169.22	$938.15	($231.07)	-19.76%
Operations & Maintenance	$2,099.24	$2,154.77	$55.53	2.65%
Total	**$3,268.46**	**$3,092.92**	**($175.54)**	**-5.37%**

LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
COMPARISON OF PROPOSED FY 2027 ASSESSMENTS TO FY 2026 ASSESSMENTS

LOT SIZE AND TYPE	ACTUAL FISCAL YEAR 2026	PROPOSED FISCAL YEAR 2027	INCREASE (DECREASE) $	INCREASE (DECREASE) %
Single Family 65' Ph 3				
Debt Service	$1,169.22	$1,169.22	$0.00	0.00%
Operations & Maintenance	$2,099.24	$2,154.77	$55.53	2.65%
Total	**$3,268.46**	**$3,323.99**	**$55.53**	**1.70%**
Single Family 65' Ph 4				
Debt Service	$1,168.80	$1,168.80	$0.00	0.00%
Operations & Maintenance	$2,099.24	$2,154.77	$55.53	2.65%
Total	**$3,268.04**	**$3,323.57**	**$55.53**	**1.70%**

(1) Annual debt service assessment includes principal, interest, Pasco County collection costs and early payment discount costs.

(2) Annual operations & maintenance assessment based on proposed Fiscal Year 2027 budget and includes Pasco County collection costs and early payment discount costs.

LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT

TRIM NOTICE

FISCAL YEAR 2027 DEBT SERVICE AND O&M ASSESSMENT SCHEDULE

	FY 2027 ADMIN. BUDGET	FY 2027 FIELD BUDGET	FY 2027 TOTAL BUDGET
TOTAL PROPOSED FISCAL YEAR 2027 OPERATIONS & MAINTENANCE BUDGET	$165,802.00	$1,150,154.00	$1,315,956.00
LESS: CARRY FORWARD OF $76,517.50 (1)	($9,640.71)	($66,876.79)	($76,517.50)
LESS: TENNIS REVENUE	$0.00	($6,000.00)	($6,000.00)
PLUS RESERVES TRANSFER	$0.00	$360,000.00	$360,000.00
FY 2027 OPERATIONS & MAINTENANCE BUDGET-TAX ROLL	$156,161.29	$1,437,277.21	$1,593,438.50
PLUS: INCREASE FOR TRIM NOTICE @ 0.00%	$0.00	$0.00	$0.00
FY 2027 OPERATIONS & MAINTENANCE BUDGET-TAX ROLL	$156,161.29	$1,437,277.21	$1,593,438.50
COLLECTION COSTS @ 6.00%	$9,967.74	$91,741.10	$101,708.84
TOTAL GROSS FY 2027 O&M ASSESSMENT	$166,129.03	$1,529,018.31	$1,695,147.34

ALLOCATION OF OPERATIONS & MAINTENANCE ASSESSMENTS

BOND ISSUE			ALLOCATION OF ADMININISTRATIVE ASSESSMENT					ALLOCATION OF FIELD ASSESSMENT						
LOT/UNIT SIZE REFERENCE	LOT/UNIT SIZE & PHASE	TOTAL UNITS ASSESSED	EAU/UNIT	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	ADMIN. PER LOT	EAU/UNIT	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	FIELD PER LOT	TOTAL O&M BUDGET	FY 2027 O&M PER LOT
TH-2014	TH/Attached Ph. 1 & 2	116	1.00	116.00	13.65%	$22,671.73	$195.45	0.85	98.60	12.03%	$183,989.76	$1,586.12	$206,661.48	$1,781.56
TH-2015	TH/Attached Ph. 3	83	1.00	83.00	9.76%	$16,222.01	$195.45	0.85	70.55	8.61%	$131,647.84	$1,586.12	$147,869.85	$1,781.56
45-2014	Single Family 45' Ph 1 & 2	86	1.00	86.00	10.12%	$16,808.35	$195.45	0.95	81.70	9.97%	$152,453.99	$1,772.72	$169,262.33	$1,968.17
45-2015	Single Family 45' Ph 3	28	1.00	28.00	3.29%	$5,472.49	$195.45	0.95	26.60	3.25%	$49,636.18	$1,772.72	$55,108.67	$1,968.17
45-2016	Single Family 45' Ph 4	61	1.00	61.00	7.18%	$11,922.20	$195.45	0.95	57.95	7.07%	$108,135.97	$1,772.72	$120,058.17	$1,968.17
55-2014	Single Family 55' Ph 1 & 2	144	1.00	144.00	16.94%	$28,144.21	$195.45	1.00	144.00	17.57%	$268,707.15	$1,866.02	$296,851.36	$2,061.47
55-2015	Single Family 55' Ph 3	110	1.00	110.00	12.94%	$21,499.05	$195.45	1.00	110.00	13.42%	$205,262.40	$1,866.02	$226,761.45	$2,061.47
55-2016	Single Family 55' Ph 4	62	1.00	62.00	7.29%	$12,117.65	$195.45	1.00	62.00	7.57%	$115,693.36	$1,866.02	$127,811.00	$2,061.47
65-2014	Single Family 65' Ph 1 & 2	35	1.00	35.00	4.12%	$6,840.61	$195.45	1.05	36.75	4.48%	$68,576.30	$1,959.32	$75,416.91	$2,154.77
65-2015	Single Family 65' Ph 3	49	1.00	49.00	5.76%	$9,576.85	$195.45	1.05	51.45	6.28%	$96,006.82	$1,959.32	$105,583.67	$2,154.77
65-2016	Single Family 65' Ph 4	76	1.00	76.00	8.94%	$14,853.89	$195.45	1.05	79.80	9.74%	$148,908.54	$1,959.32	$163,762.43	$2,154.77
TOTAL		**850**		**850.00**	**100.00%**	**$166,129.03**			**819.40**	**100.00%**	**$1,529,018.31**		**$1,695,147.34**	
LESS: Pasco County Collection Costs (2%) and Early Payment Discount Costs (4%)						($9,967.74)					($91,741.10)		($101,708.84)	
NET REVENUE TO BE COLLECTED						**$156,161.29**					**$1,437,277.21**		**$1,593,438.50**	

TOTAL DEBT SERVICE REVENUE

BOND ISSUE		TOTAL # OF LOTS ASSESSED			TOTAL EXPECTED REVENUE		
LOT/UNIT SIZE REFERENCE	LOT/UNIT SIZE & PHASE	SERIES 2026	SERIES 2015 A-1	SERIES 2016	SERIES 2026	SERIES 2015 A-1	SERIES 2016
TH-2014	TH/Attached Ph. 1 & 2	116	0	0	$59,359.52	$0.00	$0.00
TH-2015	TH/Attached Ph. 3	0	83	0	$0.00	$52,934.08	$0.00
45-2014	Single Family 45' Ph 1 & 2	85	0	0	$57,994.65	$0.00	$0.00
45-2015	Single Family 45' Ph 3	0	28	0	$0.00	$23,809.52	$0.00
45-2016	Single Family 45' Ph 4	0	0	60	$0.00	$0.00	$51,002.40
55-2014	Single Family 55' Ph 1 & 2	142	0	0	$121,106.12	$0.00	$0.00
55-2015	Single Family 55' Ph 3	0	110	0	$0.00	$116,922.30	$0.00
55-2016	Single Family 55' Ph 4	0	0	62	$0.00	$0.00	$65,878.10
65-2014	Single Family 65' Ph 1 & 2	35	0	0	$32,835.25	$0.00	$0.00
65-2015	Single Family 65' Ph 3	0	49	0	$0.00	$57,291.78	$0.00
65-2016	Single Family 65' Ph 4	0	0	75	$0.00	$0.00	$87,660.00
TOTAL		**378**	**270**	**197**	**$271,295.54**	**$250,957.68**	**$204,540.50**
LESS: Pasco County Collection Costs (2%) and Early Payment Discount Costs (4%)					($16,277.73)	($15,057.46)	($12,272.43)
NET REVENUE TO BE COLLECTED					**$255,017.81**	**$235,900.22**	**$192,268.07**

FY 2027 PER UNIT ANNUAL ASSESSMENTS

	DEBT SERVICE (2)				
LOT/UNIT SIZE & PHASE	SERIES 2026	SERIES 2015 A-1	SERIES 2016	FY 2027 O&M	TOTAL (3)
TH/Attached Ph. 1 & 2	$511.72	$0.00	$0.00	$1,781.56	$2,293.28
TH/Attached Ph. 3	$0.00	$637.76	$0.00	$1,781.56	$2,419.32
Single Family 45' Ph 1 & 2	$682.29	$0.00	$0.00	$1,968.17	$2,650.46
Single Family 45' Ph 3	$0.00	$850.34	$0.00	$1,968.17	$2,818.51
Single Family 45' Ph 4	$0.00	$0.00	$850.04	$1,968.17	$2,818.21
Single Family 55' Ph 1 & 2	$852.86	$0.00	$0.00	$2,061.47	$2,914.33
Single Family 55' Ph 3	$0.00	$1,062.93	$0.00	$2,061.47	$3,124.40
Single Family 55' Ph 4	$0.00	$0.00	$1,062.55	$2,061.47	$3,124.02
Single Family 65' Ph 1 & 2	$938.15	$0.00	$0.00	$2,154.77	$3,092.92
Single Family 65' Ph 3	$0.00	$1,169.22	$0.00	$2,154.77	$3,323.99
Single Family 65' Ph 4	$0.00	$0.00	$1,168.80	$2,154.77	$3,323.57

(1) Carry forward amount allocated to administrative budget and files budget as a percentage of total proposed budget.

(2) Annual debt service assessment per lot adopted in connection with the Long Lake Ranch CDD Series 2026, Series 2015 and Series 2016 bond issues. Annual debt service assessment includes principal, interest, Pasco County collection costs and early payment discount costs.

(3) Annual assessment that will appear on the November 2026 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.