

MOODY RIVER ESTATES

Community Development District

Annual Operating Budget

Fiscal Year 2027

Proposed Budget

Approved

May 21, 2026

**Statement of Revenues, Expenditures and Changes in Fund Balances
Moody River Estates Fiscal Year 2027 Proposed DRAFT Annual Budget**

General Fund

	<u>Actual</u> <u>FY 2024</u>	<u>Actual</u> <u>FY 2025</u>	<u>Budget</u> <u>FY 2026</u>	<u>Actual</u> <u>OCT-MAR</u>	<u>Projected</u> <u>APRIL- SEP</u>	<u>Total</u> <u>Projected</u> <u>FY 2026</u>	<u>Budget</u> <u>FY 2027</u>
<u>Revenues</u>							
001.361006.0000 Interest - Tax Collector	2,991.00	2,817.00	2,800.00	2,817.00	1,400.00	4,217.00	2,800.00
001.363050.0000 Special Assessments-Delinquent	228.00	0.00	0.00	0.00	0.00	0.00	0.00
001.369900.0000 Miscellaneous Revenue	45,539.00	58,642.00	0.00	591.00	0.00	591.00	0.00
001.363010.0000 Special Assessments-Tax Collector	548,541.00	581,416.00	549,340.00	498,362.00	274,670.00	773,032.00	594,411.22
001.363070.0000 Special Assessments-Collection Fee	-681.00	0.00	0.00	0.00	0.00	0.00	0.00
001.363090.0000 Special Assessments-Discounts	-20,404.00	0.00	0.00	0.00	0.00	0.00	0.00
001.361001.0000 Interest Earned	23,626.00	21,001.00	18,000.00	12,573.00	9,000.00	21,573.00	18,000.00
Total Revenues	599,840.00	663,876.00	570,140.00	514,343.00	285,070.00	799,413.00	615,211.22
<u>Expenses</u>							
<u>Administrative</u>							
001.511001.0000 Payroll - Supervisor Wages	6,400.00	8,600.00	12,000.00	4,800.00	6,000.00	10,800.00	12,000.00
001.511002.0000 Supervisor Expenses	0.00	79.00	79.00	0.00	39.50	39.50	0.00
001.512004.0000 Payroll Processing Fees	1,186.00	1,091.00	1,255.00	561.00	627.50	1,188.50	1,255.00
001.521001.0000 Payroll Taxes	490.00	658.00	641.00	367.00	320.50	687.50	641.00
001.531002.0000 Prof Serv-Arbitrage Rebate	500.00	500.00	500.00	500.00	250.00	750.00	500.00
001.531013.0000 Prof Serv-Engineering Svcs	54,791.00	34,916.00	55,000.00	17,564.00	27,500.00	45,064.00	57,200.00
001.531023.0000 Prof Serv-Legal Svcs	59,182.00	48,596.00	65,000.00	24,939.00	32,500.00	57,439.00	66,950.00
001.531027.0000 Prof Serv-District Management	78,010.00	80,350.00	82,761.00	41,381.00	41,380.50	82,761.50	85,243.83
001.531035.0000 Prof Serv-Property Appraiser	777.00	777.00	777.00	777.00	388.50	1,165.50	777.00
001.531045.0000 Prof Serv-Trustee Fees	4,246.00	4,246.00	6,717.00	4,246.00	3,358.50	7,604.50	4,246.00
001.532002.0000 Prof Serv-Auditing Svcs	3,400.00	3,500.00	3,500.00	3,600.00	1,750.00	5,350.00	3,700.00
001.541006.0000 Shipping & Postage	411.00	382.00	750.00	201.00	375.00	576.00	750.00
001.545002.0000 Insurance-Liability	7,526.00	9,587.00	9,000.00	5,081.00	4,500.00	9,581.00	11,000.00
001.545007.0000 Insurance-Worker's Comp	850.00	850.00	850.00	850.00	425.00	1,275.00	850.00
001.548002.0000 Legal Advertising	2,714.00	2,347.00	3,000.00	490.00	1,500.00	1,990.00	3,000.00
001.549001.0000 Other Services	0.00	208.00	0.00	8,250.00	0.00	8,250.00	0.00
001.549915.0000 Misc-Website Maint & Email	115.00	2,068.00	500.00	0.00	250.00	250.00	500.00
001.554007.0000 Annual Special District Fee	175.00	175.00	175.00	175.00	87.50	262.50	175.00
Total Administrative	220,773.00	198,930.00	242,505.00	113,782.00	121,252.50	235,034.50	248,787.83
<u>Lakes & Ponds</u>							
001.534023.0000 Contracts-Fountains	2,800.00	2,800.00	2,800.00	0.00	1,400.00	1,400.00	2,800.00

001.534084.0000 Contracts-Lakes	18,948.00	18,948.00	19,000.00	9,474.00	9,500.00	18,974.00	19,000.00
001.534129.0000 Contracts-Aerators	2,850.00	3,000.00	3,000.00	0.00	1,500.00	1,500.00	3,000.00
001.546003.0000 R&M-Aerators	1,695.00	6,520.00	7,806.00	3,122.00	3,903.00	7,025.00	7,806.00
001.546032.0000 R&M-Fountains	17,514.00	7,531.00	9,100.00	1,445.00	4,550.00	5,995.00	9,100.00
001.546043.0000 R&M-Lakes	153,429.00	156,720.00	200,000.00	55,739.00	100,000.00	155,739.00	211,415.19
001.546046.0000 R&M-Canals	0.00	0.00	1,000.00	1,800.00	500.00	2,300.00	1,000.00
Total Lakes & Ponds	197,236.00	195,519.00	242,706.00	71,580.00	121,353.00	192,933.00	254,121.19
<u>Operations & Maintenance</u>							
001.534076.0000 Contracts-Preserves	10,520.00	10,520.00	11,000.00	5,260.00	5,500.00	10,760.00	11,000.00
001.543006.0000 Electricity-General	28,068.00	30,800.00	30,000.00	17,092.00	15,000.00	32,092.00	34,000.00
001.543007.0000 Electricity - HOA Reimbursement	3,420.00	3,420.00	3,420.00	2,565.00	1,710.00	4,275.00	3,420.00
001.546019.0000 R&M-Stormwater System	16,225.00	9,266.00	7,962.00	17,864.00	3,981.00	21,845.00	32,000.00
001.546074.0000 R&M-Grounds	2,600.00	119,063.00	7,000.00	18,529.00	3,500.00	22,029.00	19,882.20
001.546123.0000 R&M-Preserves	26,936.00	2,400.00	3,000.00	4,000.00	1,500.00	5,500.00	3,000.00
001.546044.0000 R&M - Gazebo	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00
001.546045.0000 R&M - Faux Bridge	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
001.546058.0000 R&M - Monuments	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
001.549069.0000 Misc-Hurricane Expenses	83.00	2,880.00	2,000.00	0.00	1,000.00	1,000.00	1,000.00
001.549900.0000 Misc-Contingency	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations & Maintenance	87,852.00	178,349.00	64,382.00	65,310.00	32,191.00	97,501.00	112,302.20
<u>Capital Expenditures & Projects</u>							
001.564024.0000 Capital Outlay	52,838.00	19,850.00	20,547.00	0.00	10,273.50	10,273.50	0.00
Total Capital Expenditures & Projects	52,838.00	19,850.00	20,547.00	0.00	10,273.50	10,273.50	0.00
Total Expenses	558,699.00	592,648.00	570,140.00	250,672.00	285,070.00	535,742.00	615,211.22
<u>Other Financing Sources/Uses</u>							
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001.381550.0000 Fund Balance (Carry Forward)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources/Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Revenue Over (Under) Expenditures	41,141.00	71,228.00	0.00	263,671.00	0.00	263,671.00	0.00
<i>Fund Balance Beginning</i>	93,702.00	134,845.00	206,070.00			206,070.00	233,731.00
<i>Fund Balance Ending</i>	134,845.00	134,845.00	233,731.00			233,731.00	233,731.00

*Assessment revenue reflects gross amount assessed less projected discounts and commissions.