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

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Actual OCT-MAR	Projected APRIL-SEP	Total Projected FY 2026	Budget FY 2027
Revenues							
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**
Expenses							
Administrative							
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**
Lakes & Ponds							
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**
Operations & Maintenance							
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**
Capital Expenditures & Projects							
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**
Other Financing Sources/Uses							
Other Financing Sources							
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**

Fund Balance Beginning	**93,702.00**	**134,845.00**	**206,070.00**			**206,070.00**	**233,731.00**
Fund Balance Ending	**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.

Moody River Estates Community Development District

Statement of Revenues, Expenditures and Changes in Fund Balances

Fiscal Year 2027 Proposed Annual Budget

Series 2017 A1-A2 Debt Service Fund	Actual FY 2024	Actual FY 2025	Budget FY 2026	Actual OCT-MAR	Projected APR-SEP	Total Projected FY 2026	Budget FY 2027
Revenues							
202.361001.0000 Interest Earned	34,500	28,970	10,000	12,901	3,000	15,901	10,000
202.363010.0000 Special Assessments-Tax Collector	602,773	638,897	603,650	547,738	55,912	603,650	603,650
202.363050.0000 Special Assessments-Delinquent	251	-	-	-	-	-	-
202.363070.0000 Special Assessments-Collection Fee	(749)	-	-	-	-	-	-
202.363090.0000 Special Assessments-Discounts	(22,421)	-	-	-	-	-	-
Total Revenues	**614,354**	**667,867**	**613,650**	**560,639**	**58,912**	**619,551**	**613,650**
Expenses							
Debt Service							
202.571001.0000 Principal Debt Retirement	360,000	375,000	385,000	-	385,000	385,000	355,000
202.571006.0000 Principal Prepayments	-	-	-	5,000	-	-	-
202.572001.0000 Interest Expense	242,025	229,125	215,912	107,831	108,081	215,912	171,400
Total Debt Service	**602,025**	**604,125**	**600,912**	**112,831**	**493,081**	**600,912**	**526,400**
Total Expenses	**602,025**	**604,125**	**600,912**	**112,831**	**493,081**	**600,912**	**526,400**
Excess Revenue Over (Under) Expenditures	**12,329**	**63,742**	**12,738**	**447,808**	**(434,169)**	**18,639**	**87,250**

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