

CLEARWATER CAY

Community Development District

Annual Operating Budget

Fiscal Year 2027

Proposed Budget
Approved March 26, 2026

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

* The assessments collection figure is net of collections costs and potential discounts for early payment

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-JAN</u>	<u>Projected</u> <u>FEB-SEP</u>	<u>Total</u> <u>Projected</u> <u>FY 2026</u>	<u>Budget</u> <u>FY 2027</u>
<u>Revenues</u>							
001.361001.0000 Interest - Investments	8,751.00	9,102.00	7,429.00	1,660.00	4,334.00	5,994.00	7,429.00
001.361006.0000 Interest - Tax Collector	1.00	0.00	0.00	0.00	0.00	0.00	0.00
001.363010.0000 Special Assmnts- Tax Collector	227,765.00	217,159.00	214,488.00	140,762.00	42,898.00	214,488.00	214,488.00 *
001.363050.0000 Special Assmnts- Delinquent	1,748.00	0.00	0.00	0.00	0.00	0.00	0.00
001.363090.0000 Special Assmnts- Discounts	-5,732.00	0.00	0.00	0.00	0.00	0.00	0.00
001.369900.0000 Other Miscellaneous Revenues	1,351.00	5,079.00	1,000.00	1,247.00	583.00	1,830.00	1,000.00
Total Revenues	233,884.00	231,340.00	222,917.00	143,669.00	47,815.00	222,312.00	222,917.00
<u>Other Sources/Uses</u>							
001.369910.0000 Insurance Proceeds	66,933.00	0.00	0.00	0.00	0.00	0.00	0.00
001.381550.0000 Fund Balance (Carry Forward)	0.00	0.00	56,771.00	0.00	56,771.00	56,771.00	64,882.00
Total Other Sources/Uses	66,933.00	0.00	56,771.00	0.00	56,771.00	56,771.00	64,882.00
<u>Expenses</u>							
<u>Administrative</u>							
001.511001.0000 Payroll-Wages	7,200.00	5,800.00	6,000.00	3,554.00	3,800.00	7,354.00	6,000.00
001.512001.0000 Payroll-Processing Fees	1,474.00	1,308.00	1,331.00	528.00	776.00	1,305.00	1,324.00
001.512004.0000 Supervisor Expenses	1,500.00	154.00	237.00	0.00	138.00	138.00	395.00
001.512006.0000 Supervisor Pymts - Litigation	12,530.00	7,840.00	10,014.00	0.00	5,842.00	5,842.00	0.00
001.521001.0000 Payroll-Taxes	912.00	688.00	791.00	459.00	461.00	921.00	800.00
001.531013.0000 Profserv-Engineering	2,475.00	5,850.00	5,581.00	8,300.00	0.00	8,300.00	2,500.00
001.531023.0000 Profserv-Legal Services	17,753.00	23,180.00	25,312.00	6,200.00	19,112.00	25,312.00	35,000.00
001.531025.0000 Profserv-Litigation Expenses	87,024.00	174,090.00	146,269.00	9,875.00	56,250.00	66,125.00	149,036.00
001.531027.0000 Profserv-Mgmt Consulting Serv	65,000.00	63,950.00	68,958.00	22,986.00	45,972.00	68,958.00	71,028.00
001.531035.0000 Profserv-Property Appraiser	50.00	50.00	85.00	40.00	45.00	85.00	85.00
001.532002.0000 Auditing Services	5,925.00	6,100.00	6,300.00	0.00	6,300.00	6,300.00	6,560.00
001.541006.0000 Postage And Shipping	37.00	36.00	176.00	0.00	103.00	103.00	100.00
001.545007.0000 Insurance - Worker's Comp	0.00	0.00	850.00	79.00	335.00	414.00	414.00
001.548002.0000 Legal Advertising	2,696.00	3,223.00	1,517.00	0.00	884.00	884.00	1,500.00
001.549001.0000 Other Services	0.00	936.00	500.00	0.00	500.00	500.00	0.00
001.549900.0000 Miscellaneous Contingency	0.00	0.00	500.00	0.00	292.00	292.00	500.00
001.549915.0000 Website	1,535.00	1,420.00	1,500.00	500.00	1,000.00	1,500.00	1,500.00
001.554007.0000 Annual District Fee	175.00	175.00	175.00	175.00	0.00	175.00	175.00
Total Administrative	210,771.00	294,800.00	276,096.00	52,696.00	141,810.00	194,508.00	276,917.00

<u>Flood Control/Stormwater Mgmt</u>							
001.534084.0000 Contracts-Lakes	0.00	0.00	0.00	220.50	661.50	882.00	882.00
001.546019.0000 R&M-Drainage	0.00	0.00	581.00	221.00	360.00	360.00	0.00
Total Flood Control/Stormwater Mgmt	0.00	0.00	581.00	441.50	1,021.50	1,242.00	882.00
<u>Operations & Maintenance</u>							
001.546001.0000 R&M-General	0.00	2,714.00	1,162.00	0.00	1,162.00	1,162.00	0.00
001.546002.0000 R&M-Garages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations & Maintenance	0.00	2,714.00	1,162.00	0.00	1,162.00	1,162.00	0.00
<u>Landscape & Irrigation</u>							
001.534032.0000 Contracts-Vegetation Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001.534050.0000 Contracts-Landscape	5,842.00	0.00	0.00	0.00	0.00	0.00	0.00
001.534073.0000 Contracts-Irrigation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Landscape & Irrigation	5,842.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Roads & Streets</u>							
001.546084.0000 R&M-Sidewalks	0.00	0.00	287.00	0.00	287.00	287.00	0.00
001.546085.0000 R&M-Signage	0.00	0.00	142.00	0.00	83.00	83.00	0.00
001.546137.0000 R&M-Belleair Road	7,789.00	260.00	1,420.00	0.00	828.00	828.00	10,000.00
Total Roads & Streets	7,789.00	260.00	1,849.00	0.00	1,198.00	1,198.00	10,000.00
<u>Reserves</u>							
Total Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses	224,402.00	529,114.00	279,688.00	53,137.50	145,191.50	198,110.00	287,799.00
Excess Revenue Over (Under) Expenditures	76,415.00	-147,676.00	0.00	90,531.50	-40,605.50	80,973.00	0.00
<i>Beginning Fund Balance</i>	88,701	165,116	150,103			93,257	174,230
<i>Ending Fund Balance</i>	165,116	93,257	93,332			174,230	109,348