

# Forest Lake CDD Budget Comparison



	Proposed 2026 Budget	Approved 2025 Budget
<b>Income</b>		
Operating Income		
4001 Assessment Tax Roll	\$1,427,818.76	\$1,281,983.00
Other Income		
4900 amenity center cards	\$0.00	
4050 Carry over Credits	\$101,500.00	\$93,219.00
<b>TOTAL INCOME</b>	<b>\$1,529,318.76</b>	<b>\$1,375,202.00</b>
<b>Expense</b>		
Administrative		
5030 Annual Audit	\$7,000.00	\$6,600.00
5070 Arbitrage	\$900.00	\$900.00
5060 Assessment Administration	\$6,000.00	\$6,000.00
5050 Attorney	\$30,000.00	\$30,000.00
5180 Copies	\$500.00	\$500.00
5080 Dissemination	\$6,300.00	\$6,300.00
5125 Dues licenses & Subsriptions	\$450.00	\$175.00
5040 Engineering	\$15,000.00	\$15,000.00
5120 Information Technology	\$1,900.00	\$1,890.00
5170 Insurance	\$6,000.00	\$6,334.00
5190 Legal Advertising	\$5,000.00	\$5,000.00
5200 Management Fees	\$45,000.00	\$45,000.00
5090 Office Supplies	\$625.00	\$625.00
5235 Other current charges	\$1,500.00	\$1,500.00
5160 Postage & Delivery	\$500.00	\$1,050.00
5010 Supervisor Fees	\$12,000.00	\$12,000.00
5100 trustee Fees	\$8,100.00	\$8,081.00
5140 Website maintenance	\$1,300.00	\$1,260.00
Subtotal   Admin Expense	\$148,075.00	\$148,215.00
Amenity Expenses		
5310 Amenity Electric	\$4,800.00	\$15,173.00
5420 Amenity Management	\$9,000.00	\$10,000.00
5470 Amenity Repairs & Maintenance	\$10,000.00	\$10,000.00
5320 Amenity Water	\$8,500.00	\$4,066.00
5480 Contingency	\$7,500.00	\$7,500.00
5360 Internet	\$2,000.00	\$1,500.00
5380 Janitorial Services	\$10,000.00	\$10,400.00

5370 Pest Control	\$600.00	\$648.00	
5330 Playground Lease	\$0.00	\$28,688.00	
5390 Pool Maintenance	\$24,000.00	\$23,700.00	
5400 Security Services	\$38,000.00	\$33,500.00	
Subtotal    Amenity Expense	\$114,400.00	\$145,175.00	
O & M Field expenditures			
5720 Contingency Field operations	\$10,000.00	\$10,000.00	
5660 Electric	\$7,000.00	\$7,260.00	
5620 Field Management	\$17,000.00	\$17,530.00	
5950 Gate installation Project	\$215,000.00	\$0.00	
5700 General Repairs & Maintenance	\$12,000.00	\$15,000.00	
5690 Irrigation repairs	\$6,000.00	\$7,500.00	
5630 Landscape Maintenance	\$74,400.00	\$95,902.00	
5640 Landscape Replacement	\$12,000.00	\$16,000.00	
5600 Property Insurance	\$16,500.00	\$16,045.00	
5680 Sidewalk & Asphalt Maintenance	\$2,500.00	\$2,500.00	
5650 Streetlights	\$26,800.00	\$42,410.00	
5670 Water & Sewer	\$6,000.00	\$1,000.00	
Subtotal    O & M Field Expense	\$405,200.00	\$231,147.00	
Operating Expense			
7855 County Tax services	\$14,100.00	\$13,965.00	
Other Expense			
5340 Capital Reserve	\$100,000.00	\$0.00	
8880 Debt bonds repayments	\$0.00	\$0.00	
9100 Chair lift replacement	\$10,500.00	\$10,500.00	
9200 Mailbox Coverings	\$65,000.00	\$65,000.00	
9250 Pool Furniture	\$10,000.00	\$10,000.00	
9300 Traffic Enhancements	\$16,000.00	\$16,000.00	
6150 Reimbursements	\$3,000.00	\$0.00	
5730 Street Cleaning services	\$3,000.00	\$0.00	
Subtotal    Other Expenses	\$207,500.00	\$101,500.00	
EXPENSE totals	\$889,275.00	\$640,002.00	
4045 Credit from Carryover	\$101,500.00	\$93,219.00	
EXPENSE G Grand Total	\$787,775.00		
DEBT BONDS Expense	\$640,043.76	\$641,981.00	
2020 bnds	\$498,775.00	\$498,500.00	1451
2022 bnds	\$141,268.76	\$143,481.00	1304
Total	574	\$1,115.06	

O&M Total divided by 574 units	\$1,372.43		\$1,157.21	
		PH1		PH2
<b>TOTAL TAX ROLL Assessment per unit</b>	<b>\$2,487.49</b>		<b>\$2,608.21</b>	<b>2461.21</b>

Reserve carry over for 2025 expenditures	
Chair lift replacement	10500
mailbox Coverings	65000
Pool furniture	10000
Traffic Enhancements	16000
Total Carry Over Credits	101500