LEHIGH ACRES MSID

LEHIGH ACRES

MUNICIPAL SERVICES IMPROVEMENT DISTRICT



FY 2026/27

ADOPTED BUDGET

Managing Water. Protecting Community. Stewarding Public Funds.

Adopted August 17, 2026

LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRICT

FY 2026/27 ADOPTED BUDGET BOOK

Managing Water. Protecting Community. Stewarding Public Funds.

Adopted August 17, 2026

BOARD & ADOPTION INFORMATION

BOARD OF COMMISSIONERS

FY2026/27 Adopted Budget · August 17, 2026

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BUDGET ADOPTION INFORMATION

Table P-1. Governing body / LA-MSID Board of Commissioners

Governing body	LA-MSID Board of Commissioners
Budget status	Adopted
Adoption date	August 17, 2026
Budget and appropriation adoption	Resolution 2026-07
Assessment Levy and Roll Certification	**Resolution 2026-08**

The FY 2026/27 fiscal year begins October 1, 2026 and ends September 30, 2027. Executed adoption resolutions are reproduced in Appendix A.

Resolution 2026-07 appropriates $19,749,915: $7,305,794 for the General Fund, $849,225 for Debt Service at whole-dollar precision, and $11,594,896 for the combined capital funds. The exact controlling FY27 debt-service amount is $849,224.54.

ABOUT THIS EDITION

This unified adopted budget book combines the District's policy, strategy, operating, capital, debt, reserve, forecast and supporting schedules in one publication. FY27 values reflect adopted appropriations. Forecast years are planning estimates and not appropriations.

DIGITAL BUDGET RESOURCES

- Current budget book and prior editions
- Board agendas, packets and hearing materials
- Budgets, audits and District transparency records

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HOW TO READ THE FINANCIAL LABELS

Labels distinguish historical results, current estimates, adopted authority, and future planning values.

Table P-3. Label / Meaning

Label	Meaning
FY25 Actual	Historical result; audited statements control fund-level totals.
FY26 Projected	Management projection; unaudited.
FY27 Adopted	Board-approved budget for FY 2026/27.
FY28–FY31 Forecast	Long-range planning estimate; not an appropriation.
FY25 departmental actuals	Reconciled FY25 trial-balance detail; FY25 audited statements control fund-level totals.
Not presented	**A statistic or measure for which supporting information is unavailable; not zero.**

ADOPTED VALUES CONTROL
Forecast years are planning estimates and are not appropriations.

SOURCE DISCIPLINE
Audited statements control fund-level historical totals.

01

INTRODUCTION & BUDGET OVERVIEW

SECTION 1



LEHIGH ACRES MSID

LEHIGH ACRES

MUNICIPAL SERVICES IMPROVEMENT DISTRICT

Budget Message

Lehigh Acres Municipal Services Improvement District
Fiscal Year 2026 to 2027 Adopted Budget

To the Board of Commissioners, residents and property owners:

I am pleased to present the Lehigh Acres Municipal Services Improvement District's adopted budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027. Adopted by the Board of Commissioners on August 17, 2026, through Resolution 2026-07, with the related assessment roll certified through Resolution 2026-08, this $19,749,915 financial plan supports daily water-management services, advances major infrastructure investments, and addresses the ongoing cost of maintaining a dependable public service organization.

The budget begins implementation of the Board's 2027–2031 Strategic Plan, approved June 15, 2026. It connects the District's long-term direction to the work our employees perform, the equipment they use, the projects we undertake, and the financial capacity needed to respond when conditions change.

Our District and its responsibilities

The District's history began with the creation of the East County Water Control District in 1958. In 2015, the Lehigh Acres Municipal Services Improvement District succeeded that organization. Over time, the emphasis of water management has broadened from drainage to an approach that also considers water storage, water quality, groundwater recharge and environmental stewardship. These responsibilities are closely connected: moving water through the system must be considered alongside opportunities to retain, treat and conserve it.

Today, our work serves eastern Lee County and a portion of western Hendry County. A five-member elected Board establishes policy, and District employees carry out services through Administration and Field Operations. The approximately 311-mile canal system, water-control structures, culverts, bridges, preserves and supporting equipment require continuing attention. Mowing, vegetation management, canal inspection and cleaning, water-level monitoring, repairs and trash removal are essential to maintaining that system.

Planning for a changing community

Continued development and the reduction of natural stormwater-storage areas place additional demands on the water-management system. Aging infrastructure and changing labor, equipment and operating costs also affect the resources required to provide service. Severe weather adds another dimension: the District must maintain readiness for major rainfall and hurricanes while improving the system over time. This budget therefore supports both routine maintenance and projects intended to strengthen water storage, conveyance and long-term resilience.

The adopted financial plan

Consolidated expenditures total $19,749,915: $7,305,794 in the General Fund, $849,225 in Debt Service, $10,952,131 in Capital Projects, $592,765 in Capital Equipment, and $50,000 in Bridge Renewal and Replacement. Interfund transfers are excluded from the consolidated total to avoid counting the same resources twice. The debt-service amount is rounded to whole dollars; scheduled payments total $849,224.54.

The assessment decision and property owners

Preparing the budget required a direct examination of whether existing revenues could sustain continuing commitments. Updated assessment acreage, collection assumptions, interest estimates and operating costs increased the projected General Fund shortfall at unchanged rates by $257,598 from the July presentation, bringing the revised annual deficit to $889,513. The separate recurring-cost analysis identified a $904,513 gap when ongoing equipment funding and the Bridge assessment allocation were included and the one-time financial review was excluded.

The Board considered maintaining existing rates, phasing in an adjustment over two years, and addressing the full recurring requirement in FY 2026/27. It adopted the full 11.68% adjustment, bringing the annual standard assessment to approximately $192.63 per acre and the reduced Lee County mitigation assessment to approximately $129.06 per acre. At the standard rate, the budget illustrates an annual assessment of approximately $48.16 for a quarter-acre property, an increase of $5.04, and $96.32 for a half-acre property, an increase of $10.08.

We recognize that any increase matters to property owners. The adopted decision aligns recurring resources with continuing service commitments and limits reliance on accumulated reserves for ordinary operations. The annual General Fund budget provides $8,525,019 in revenue against $8,510,019 in expenditures and transfers, producing a $15,000 surplus. The recurring model is essentially balanced at approximately $8.81 million in both revenues and costs. These measures differ because the annual budget includes a one-time $30,000 financial and internal-control review, while the recurring model uses a $400,000 annual equipment-funding commitment and includes the separate Bridge allocation.

Preserving financial resilience

The adopted plan projects a September 30, 2027 General Fund balance of $6,315,889. After excluding $16,033 in nonspendable items, the spendable planning reserve is $6,299,856, approximately 74.0% of General Fund expenditures and transfers. This exceeds the strategic objective of maintaining reserves above 50%. It is a planning measure, distinct from the formal 25% minimum reserve test described in the financial policy section.

Reserves provide capacity to manage emergencies, operating cash needs and uncertainty. They can also support appropriate one-time investments. Using them repeatedly to pay continuing costs, however, would reduce the District’s ability to respond to future needs. Fund balances dedicated to debt, bridges, equipment or capital projects also serve separate purposes and should not be viewed as interchangeable operating resources.

Investing in the water management system

The $10,952,131 Capital Projects budget advances work on water storage, flood protection, conveyance and related infrastructure. The largest FY27 allocation is $6,002,131 for GS-10 Phase I construction at Frank Mann Preserve, together with $985,000 for Phase II design and services. These phases are supported by a shared $15.5 million South Florida Water Management District agreement. That multiyear award is distinct from annual spending authority, and reimbursement remains subject to eligible expenditures and agreement requirements.

Other adopted allocations include $2.2 million for the Leeland Sinkhole improvement phase, $1.17 million for Buckingham Trails stormwater treatment area design, and $240,000 for RISE design and preconstruction. The program also provides $200,000 for culvert replacement, $70,000 for GS-10 crosslink parcels and $85,000 for the Gunnery Road and State Road 82 welcome sign. The culvert program anticipates approximately five replacements, with locations and actual quantities determined by condition, operational need and site complexity.

The capital program brings together projects at different stages of readiness. Buckingham Trails depends on an anticipated Lee County funding agreement. Legislative funding has been approved for Leeland Sinkhole and RISE, but final agreement terms remain pending. Spending authority does not guarantee that all work will be completed within the year. Project schedules must reflect agreement execution, permitting, procurement, construction conditions and reimbursement timing. Continuing needs will require new annual appropriations where applicable.

Outside funding is an important part of making major improvements affordable. It also requires careful management of cash flow, eligible costs and future maintenance responsibilities. As projects advance, the District must consider the staff time, vegetation management, utilities, inspections and repairs needed after construction. Capital investment and the operating budget must be planned together so that new assets can be maintained throughout their service lives.

Reliable equipment and stronger financial systems

The Capital Equipment Fund provides $517,765 for physical equipment and $75,000 for one-time implementation and conversion of the District's enterprise resource planning system. Together, these investments total $592,765. Planned equipment replacement supports dependable field operations and reduces exposure to avoidable downtime and emergency purchases.

The financial-system investment is intended to improve administration, reporting and management information. The General Fund separately includes $44,500 for recurring subscription, hosting and support costs, making the continuing cost of the new system visible. The one-time financial and internal-control review complements this work by providing an opportunity to examine processes and strengthen stewardship as the District modernizes its systems.

Supporting the workforce and measuring service

The budget maintains 40.0 authorized full-time equivalent positions: 9.0 in Administration and 31.0 in Field Operations. It includes a 3% cost-of-living adjustment and a 3% merit increase, along with approximately $22,700 for training. These investments support the knowledge, safety and continuity needed to maintain the system, administer public resources and prepare employees for changing responsibilities.

The Strategic Plan's seven goals connect these resources to organizational capacity, financial sustainability, community engagement, equipment reliability, water-management infrastructure, maintenance and emergency preparedness. FY27 targets include three complete mowing circuits, inspection of at least 25% of infrastructure, and completion of the annual capital-equipment plan. The canal target is to mechanically clean or inspect 44.43 miles to determine whether cleaning is needed; it does not represent a commitment to mechanically clean every mile counted.

Financial reports, operating measures, project milestones and the annual strategy dashboard will help the Board and public assess progress. Reporting should explain significant differences between plans and results, including delays caused by staffing, weather, project readiness or funding conditions. Clear measures help us identify where resources are producing results and where an adjustment may be needed.

Looking beyond the current year

The adopted assessment adjustment addresses the modeled recurring gap for FY27, but continued financial attention will be necessary. The five-year General Fund forecast projects ending fund balance of approximately $5.73 million in FY31 and a spendable planning reserve ratio of 64.6%. Scheduled payments on existing debt decline from $849,224.54 in FY27 to zero in FY31. Those reductions are already reflected in the forecast and are not an additional source of savings to be counted again.

The forecast includes operating assumptions, the original equipment provision and scheduled debt service, but excludes additional Capital Projects and Equipment transfers. Related future capital funding needs remain separate and conditional. Forecast years are planning estimates, not appropriations or promises of future assessment rates. Annual review will be needed to evaluate costs, funding opportunities, asset conditions and the effect of completed projects on ongoing operations.

Acknowledgments

I appreciate the Board of Commissioners' direction throughout the budget process and the work of Finance, Administration and Field Operations in developing the financial plan and supporting schedules. I also thank our residents, property owners and partner agencies for their continuing interest in the District's work. Their participation helps connect public investment to the needs of the community.

This budget provides the resources to carry out our responsibilities in FY 2026/27 while preserving capacity for the years ahead. Our task is to turn that plan into dependable services, carefully managed projects and clear reporting on the use of public funds.



David E. Lindsay
District Manager

WHO WE ARE

Mission, vision, and values guide the District's service and stewardship choices.

MISSION

Lehigh Acres Municipal Services Improvement District is dedicated to preserving and managing natural and community resources by providing safe, reliable, and high-quality services to its constituents in an environmentally and financially responsible manner.

VISION

Lehigh Acres Municipal Services Improvement District, through the efforts of dedicated elected officials and employees, will deliver the highest quality services, provide a fair and orderly system of governance, and protect the area's environmental and community resources.

VALUES

The District's adopted values emphasize diversity, integrity, service, teamwork, respect, innovation, community involvement, and trust. Together, these values establish expectations for how public resources are managed and how services are delivered.

PUBLIC SERVICE FOUNDATION

The District's identity connects water management, public accountability, community resources, and financial responsibility.

FROM DRAINAGE DISTRICT TO WATER-MANAGEMENT PARTNER

Growth, storage needs, and major storms continue to shape infrastructure and resilience planning.

LA-MSID's history is closely tied to the development of Lehigh Acres. The former East County Water Control District was created in 1958 when drainage was a primary objective of land development in Florida. By the late 1970s, water-management practices had begun shifting toward a more balanced approach that also emphasized storage, groundwater recharge, and protection of water resources.

In 2015, the former East County Water Control District was dissolved and the Lehigh Acres Municipal Services Improvement District was created as a Chapter 189 special district. The District retained its core water-management responsibilities while gaining the ability, subject to statutory requirements and community approval where applicable, to consider additional community services.

A major stormwater modeling study completed in 2007 identified a long-term storage shortfall as Lehigh Acres develops toward build-out. That analysis helped shape subsequent capital planning and projects intended to increase storage, improve conveyance, enhance water quality, and strengthen the District's overall system. The District's current Strategic Plan continues to recognize growth and the reduction of natural storage as long-term planning challenges.

Major storm events have reinforced the importance of this work. Hurricane Irma brought heavy rainfall and flooding impacts to the area in 2017, while Hurricanes Ian, Helene, and Milton later affected Southwest Florida. The District's strategic planning therefore addresses both everyday maintenance and the long-term resilience of the water-management system.

1958 | East County Water Control District created

2015 | LA-MSID created as a Chapter 189 special district

2027–2031 | Current Strategic Plan guides infrastructure, stewardship, service, and financial priorities

LONG-RANGE CONTEXT

Growth, the loss of natural storage, and major storms continue to shape infrastructure and resilience planning.

FY 2026/27 BUDGET AT A GLANCE

The Budget at a Glance provides a high-level view of the adopted financial plan before the detailed fund and account schedules. The six measures summarize the adopted financial plan.

Table 1-1. FY 2026/27 Adopted Budget

TOTAL BUDGET		$19.75 million
MEASURE	**FY 2026/27 ADOPTED BUDGET**	**WHAT IT MEANS**
TOTAL BUDGET	$19.75 million	Consolidated expenditures across all funds; interfund transfers are excluded from the total to avoid double counting.
RECURRING REVENUE	$8.81 million	Ongoing resources under the adopted 11.68% rate adjustment, including the separate Bridge assessment allocation.
RECURRING COSTS	$8.81 million	Continuing operating, equipment, bridge, preserve, and debt commitments.
CAPITAL PROGRAM	$11.54 million	Capital Projects and Capital Equipment Fund expenditures, including equipment replacement and financial-system modernization.
STANDARD ASSESSMENT RATE	$192.63 / acre	Adopted standard rate reflecting the full 11.68% FY27 adjustment.
ENDING GENERAL FUND RESERVE	**$6.30 million**	**Projected spendable/non-designated General Fund reserve, approximately 74.0% of General Fund expenditures and transfers.**

ADOPTED FUND COMPOSITION
The adopted budget includes $19,749,915 in consolidated expenditures, consisting of $7,305,794 in General Fund expenditures, $849,225 in Debt Service, $10,952,131 in Capital Projects, $592,765 in Capital Equipment, and $50,000 in Bridge Renewal & Replacement expenditures.

Adoption status: The six measures above reflect the adopted budget. The Board adopted the budget without appropriation changes on August 17, 2026 through Resolution 2026-07 and certified the related assessment roll through Resolution 2026-08.

WHAT YOUR ASSESSMENT SUPPORTS

The adopted financial plan sustains five connected areas of District responsibility.

01 DRAINAGE

Maintaining canal capacity, vegetation-control programs, water-control structures, rights-of-way, and access needed to keep the stormwater system functioning.

02 FLOOD PROTECTION

Preparing the system and workforce for major rain events and hurricanes while advancing infrastructure that improves water storage and conveyance.

03 INFRASTRUCTURE

Maintaining bridges, culverts, water-control structures, equipment, access routes, buildings, and other assets necessary to provide District services.

04 STEWARDSHIP

Managing preserves, water quality, exotic vegetation, natural resources, and projects that balance drainage with storage, recharge, and environmental benefits.

05 ACCOUNTABILITY

Maintaining financial controls, reporting, technology, insurance, workforce development, public communication, and reserves needed to operate a sustainable public agency.

A RECURRING-COST GAP EXISTED BEFORE THE ADOPTED RATE ACTION

The revised baseline budget—before any FY27 assessment-rate increase—is projected to generate $7,620,506 of General Fund revenue against $8,510,019 of General Fund expenditures and transfers, producing a $889,513 annual General Fund deficit at existing assessment rates.

For long-range planning, the District also evaluates the recurring financial picture. This analysis removes a one-time $30,000 financial/internal-control review, substitutes the District's $400,000 annual equipment-funding commitment for the amount transferred in the annual adopted budget, and includes the separate $285,000 Bridge assessment allocation.

That produces the following recurring-cost model:

Table 1-2. FY27 Recurring Commitment / Amount

FY27 Recurring Commitment	Amount
Base General Fund operations	$7,080,794
Bridge allocation	285,000
Annual capital-equipment commitment	400,000
Preserve treatment / maintenance	195,000
Debt service	849,225
Total Recurring Commitments	**$8,810,019**

Recurring revenue capacity at existing rates is $7,905,506, leaving a $904,513 recurring gap.

Under the adopted 11.68% adjustment, approximately $904,513 of additional net recurring revenue closes that modeled gap:

$8.81 million recurring revenue = $8.81 million recurring costs

WHAT DOES ‘STRUCTURALLY BALANCED’ MEAN?

The annual budget and the recurring-cost model answer two different questions.

ANNUAL BUDGET

What revenues and expenditures are expected in FY 2026/27?

TIME HORIZON — One adopted fiscal year

RECURRING MODEL

Are ongoing revenues sufficient to support the commitments the District expects to continue funding over time?

TIME HORIZON — Commitments the District expects to continue funding over time

THE TWO VIEWS TOGETHER

Under the adopted budget, the annual General Fund budget shows an approximately $15,000 surplus after transfers, while the recurring model is essentially balanced.

STRUCTURAL BALANCE IN THE ADOPTED BUDGET

Under the adopted budget, the recurring revenue and recurring-cost facts align at the same $8.81 million level.

RECURRING REVENUE

$8.81M

=

RECURRING COSTS

$8.81M

ABLE EXPLAINS

A budget is structurally balanced when ongoing revenues are sufficient to support ongoing costs.

Reserves remain important for emergencies and planned one-time needs, but they should not become a permanent substitute for recurring revenue.



THE RECURRING MODEL IS ESSENTIALLY BALANCED.

Source: Section 1, The FY27 Financial Story.

ONE-TIME QUALIFICATION

The $15,000 difference results from the treatment of the one-time financial review and the recurring $400,000 equipment-funding assumption.

WHAT CHANGED SINCE THE JULY BUDGET PRESENTATION

Updated revenue and operating information changed the revised baseline—not the separate rate-policy choice.

The budget presented to the Board in July was revised as more current information became available. The most significant changes occurred in General Fund revenues and operating expenditures.

Table 1-3. General Fund Item / July Proposed

General Fund Item	July Proposed	Revised Baseline	Change
Revenue	$7,767,321	$7,620,506	($146,815)
Operating expenditures	7,195,011	7,305,794	110,783
Transfers out	1,204,225	1,204,225	—
Revenue over/(under) expenditures and transfers	**($631,915)**	**($889,513)**	**($257,598)**

The revised baseline deficit increased by approximately $257,598. The change resulted from both lower projected revenues and updated operating costs.

Revenue updates

Assessment revenue was recalculated using corrected Lee and Hendry County billable acreage, a 2% allowance for potentially uncollectible assessments, the separate 3% early-payment discount assumptions, and the existing $285,000 Bridge Fund assessment allocation. Projected interest earnings were also reduced by $25,000.

Compensation and operating updates

Salaries and wages were revised after job descriptions were reviewed and realigned. Related payroll taxes and retirement contributions increased as a result of the compensation adjustments. Updated health and life insurance estimates and selected operating-line reductions offset part of those increases. The adopted budget also includes a 3% COLA and 3% merit increase.

Why this matters

The revised financial information changed the size of the gap that must be addressed through a combination of assessment revenue, reserves, and future financial planning. Showing the change explicitly allows the public to distinguish a change in the underlying budget from the separate policy decision about the assessment rate.

Updated revenue and operating estimates increased the revised baseline gap by $257,598

Start: July deficit $631,915
Revenue revision: +$146,815 gap
Operating revision: +$110,783 gap
End: Revised baseline deficit $889,513

THE FY27 ASSESSMENT DECISION

Three principal choices made the service, reserve, and property-owner tradeoffs visible.

The revised budget was prepared with three principal FY27 choices so the Board and public could see the financial effect of each assessment-rate approach.

Table 1-4. FY27 Choice / Assessment Action

FY27 Choice	Assessment Action	General Fund Budget Effect	Financial Tradeoff
No increase	Maintain current rates	($889,513) annual deficit	Greatest immediate use of reserves; recurring gap remains
Full adjustment (adopted)	11.68% in FY27	Approx. $15,000 surplus	Addresses the full modeled continuing-cost requirement immediately
Two-year phase-in (not adopted)	6.00% in FY27; remaining adjustment planned for FY28	($424,995) annual deficit	Reduces first-year property-owner impact; requires reserve use during the phase-in

The Board considered maintaining existing rates, phasing in an increase over two years, and implementing the full FY2027 recurring-cost adjustment. On August 17, 2026, it selected the full adjustment, identified during budget development as Option 1, and adopted the 11.68% increase. The alternatives are retained as historical context.

ADOPTED ASSESSMENT	Full 11.68% FY27 adjustment Approximately $15,000 General Fund surplus after transfers

WHAT THE ADOPTED RATE MEANS BY ACREAGE

Before FY27 adoption, the standard assessment rate was $172.48 per acre and the Lee County mitigation rate was $115.56 per acre. The adopted model uses 45,108.42 standard Lee County acres, 1,640.49 standard Hendry County acres and 745.90 reduced-rate Lee County mitigation acres.

Adopted full 11.68% adjustment

The Board adopted the full-adjustment option: approximately $192.63 per standard acre and $129.06 per reduced-rate Lee County mitigation acre.

Table 1-5. Standard Property Acreage / Current Annual Assessment

Standard Property Acreage	Current Annual Assessment	Adopted Annual Assessment	Annual Increase
0.25 acre	$43.12	$48.16	$5.04
0.50 acre	86.24	96.32	10.08
0.75 acre	129.36	144.47	15.11
1.00 acre	172.48	192.63	20.15

Two-year phase-in — 6.00% first year (not adopted)

Under the alternative two-year scenario considered before adoption, the FY27 standard rate would have been approximately $182.83 per acre, with a second adjustment modeled at approximately 5.36% in FY28.

Table 1-6. Standard Property Acreage / Current

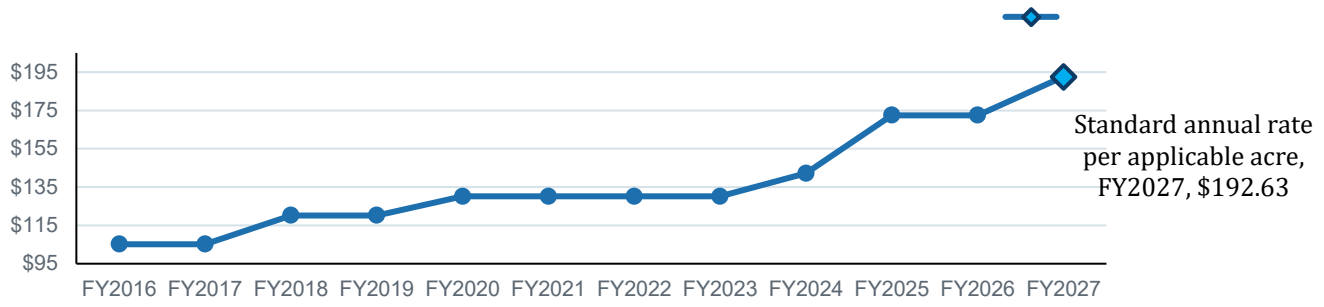
Standard Property Acreage	Current	FY27 at 6.00%	FY27 Increase
0.25 acre	$43.12	$45.71	$2.59
0.50 acre	86.24	91.41	5.17
0.75 acre	129.36	137.12	7.76
1.00 acre	172.48	182.83	10.35

The alternative phase-in scenario was not adopted; any future rate action remains subject to a later budget review and Board action.

HISTORICAL STANDARD ASSESSMENT RATE — FY2016–FY2027

The adopted FY27 endpoint is shown with direct labels so the series remains understandable without color.

The historical series provides context for the FY27 assessment decision. It presents the standard annual rate per applicable acre and does not, by itself, explain changes in total assessment revenue.



FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
$105.15	**$105.15**	**$120.15**	**$120.15**	**$130.15**	**$130.15**
FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
$130.15	**$130.15**	**$142.15**	**$172.48**	**$172.48**	**$192.63**

Figure 1-1. Historical Standard Assessment Rate — FY2016–FY2027. FY27 is distinguished by a diamond marker and direct value label so the adopted endpoint remains identifiable without color.

DID YOU KNOW? **The standard assessment rate remained unchanged in six of the eleven year-to-year periods shown.**

Text equivalent — Standard rate per applicable acre: FY2016 $105.15; FY2017 $105.15; FY2018 $120.15; FY2019 $120.15; FY2020 $130.15; FY2021 $130.15; FY2022 $130.15; FY2023 $130.15; FY2024 $142.15; FY2025 $172.48; FY2026 $172.48; FY2027 $192.63.

Source: LA-MSID historical assessment-rate records. FY27 rates reflect the adopted FY 2026/27 budget and assessment action. Rates shown are annual rates per applicable acre; amounts are rounded to cents for publication. Complete standard and mitigation history appears in Section 8, Table 8-12.

CAPITAL INVESTMENT IN FY 2026/27

$11.54 million devoted to capital projects, equipment, and technology

The FY 2026/27 adopted budget includes $10,952,131 in Capital Projects Fund expenditures and $592,765 in Capital Equipment Fund expenditures, for a combined $11,544,896 capital program. That represents approximately 58.5% of the consolidated FY27 budget.

Capital spending is separated from ongoing operating costs so readers can see the difference between providing today's services and investing in assets intended to serve the community over many years.

Capital Equipment Fund — FY27 schedule

Table 1-7. Equipment / Technology / FY27 Amount

Equipment / Technology	FY27 Amount
Rubber-tire backhoe	$165,000
Fleet vehicle replacements	110,000
Trailers	72,000
Dump truck — continuing FY26 purchase; new FY27 appropriation	57,765
Batwing mower	48,000
Spray equipment / Gators	45,000
Generator replacement	20,000
Physical equipment subtotal	$517,765
ERP / Financial System	75,000
Capital Equipment Fund Total	**$592,765**

The District's long-range financial model continues to use a $400,000 annual capital-equipment funding commitment as a recurring planning assumption. Actual annual purchases may be higher or lower because of procurement and delivery timing. Annual appropriations lapse at year-end; any later-year need requires new appropriation authority.

WHY PLANNED REPLACEMENT AND CAPITAL PROJECTS MATTER

Reliable equipment and major projects support the same service-capacity objective.

WHY PLANNED REPLACEMENT MATTERS

A planned replacement program reduces the likelihood that critical field operations will be interrupted by avoidable equipment failures. It also allows large purchases to be scheduled and funded more predictably rather than waiting until an asset fails.

CAPITAL PROJECTS

The Capital Projects Fund provides $10.95 million in FY27 expenditures for major water-management, storage, flood-protection, engineering, land, and infrastructure initiatives. The FY27 strategic program includes continued advancement of projects associated with the District's long-term water-management system, including GS-10/Frank Mann Preserve, Leeland/Sinkhole, Buckingham Trails, RISE, crosslink and culvert-related work.

CURRENT PROJECT STATUS

CREST: Construction is expected to be completed during FY26; therefore, no FY27 appropriation is required. ROBUST: The project remains part of the District's continuing strategic program, but no FY27 appropriation is required.

WHY THIS MATTERS

Capital projects and replacement equipment serve different purposes but support the same objective: maintaining reliable infrastructure and service capacity while reducing the risk of deferred maintenance and emergency replacement.

$10.95M INFRASTRUCTURE & CAPITAL PROJECTS | $592.8K EQUIPMENT & FINANCIAL-SYSTEM MODERNIZATION | $11.54M FY27 CAPITAL PROGRAM

ADMINISTRATIVE GOALS — FY27 EXECUTIVE VIEW

Capacity and financial stewardship translate the Strategic Plan into FY27 action.

A1 — ORGANIZATIONAL CAPACITY & RESPONSIBLE ADMINISTRATION

WHY IT MATTERS

Policies, workforce development, succession, facilities capacity and readiness for economic or federal disruptions.

FY27 ACTION

- Review/update at least three governing documents;
- create three SOPs;

EXPECTED RESULT

A capable, safe workforce; current policies and procedures; reduced loss of institutional knowledge; resilient administrative capacity.

KEY MEASURE

- At least one training session for all employees;
- reserve above the strategic 50% target.

A2 — AFFORDABILITY, FINANCIAL CAPACITY & ACCOUNTABILITY

WHY IT MATTERS

Assessment affordability, financial sustainability, outside funding, capital delivery, clean reporting and modernization.

FY27 ACTION

- Identify an additional alternative revenue source;
- advance externally funded projects;

EXPECTED RESULT

More efficient financial administration; stronger decision support; diversified funding; protected service capacity and affordability.

KEY MEASURE

- One additional revenue source identified;
- ERP milestones completed;

ENGAGEMENT & OPERATIONAL RELIABILITY

Public communication and dependable equipment support visible, reliable service.

A3 — COMMUNITY OUTREACH & ENGAGEMENT

WHY IT MATTERS

Residents and partners need accessible, understandable information and opportunities to engage with District work.

FY27 ACTION

- Continue articles, social media and project communication;
- hold student and community events;

EXPECTED RESULT

Greater awareness of District services, projects, water stewardship and access to local government.

KEY MEASURE

- One student public-relations event;
- five organizational presentations and/or active community involvements;

F1 — OPERATIONAL OPTIMIZATION

WHY IT MATTERS

Aging, heavily used equipment and limited staffing make reliable, cost-effective fleet capacity essential.

FY27 ACTION

- Purchase the items in the FY27 Capital Equipment Replacement Plan;
- retire replaced assets as appropriate;

EXPECTED RESULT

Reliable equipment availability, reduced avoidable downtime and productive use of field staff.

KEY MEASURE

- Percent of FY27 capital-equipment plan completed;
- preventive service within the 1,000-mile window;

INFRASTRUCTURE & EMERGENCY READINESS

Capital delivery and distributed readiness protect the water-management system.

F2 — FLOOD PROTECTION, WATER MANAGEMENT & INFRASTRUCTURE

WHY IT MATTERS

Development reduces natural storage while the system must support flood protection, water quality, aquifer recharge and habitat for current and build-out conditions.

FY27 ACTION

- Continue the remaining funded capital program and partnerships;
- advance project design, permitting and construction milestones;

EXPECTED RESULT

Progress on multipurpose infrastructure that improves system performance, storage, treatment, recharge and habitat.

KEY MEASURE

- Percent of funded FY27 milestones completed;
- outside funding applications/commitments;

F4 — EMERGENCY PREPAREDNESS & RESPONSE

WHY IT MATTERS

Hurricanes, extreme rainfall and public-health emergencies can interrupt operations and require rapid, coordinated response.

FY27 ACTION

- Review the Hurricane Manual;
- conduct a preparedness exercise;

EXPECTED RESULT

Staff, plans and supplies ready before an event; better continuity and cost documentation after an event.

KEY MEASURE

- Annual manual review completed;
- multipurpose PPE and emergency kits maintained.

HOW RESULTS WILL BE MEASURED

Maintenance commitments connect recurring field work to measurable FY27 results.

F3 — MAINTENANCE & ASSET STEWARDSHIP

WHY IT MATTERS

The canal network, preserves, rights-of-way, bridges, culverts, weirs and public lands require recurring maintenance; staffing gaps have constrained mechanical cleanout.

FY27 ACTION

Deliver mowing, vegetation treatment, canal cleanout/inspection, preserve work, asset inspections, culvert and structure work, trash removal, washout response and field-data improvements.

EXPECTED RESULT

Reliable conveyance, safer access, compliant operations, protected public assets and cleaner District lands.

KEY MEASURE

- Three mowing and three weed-eating circuits;
- 44.43 canal miles mechanically cleaned or inspected to determine that cleaning is not needed;
- zero NPDES comments;
- 50,000 pounds trash;

Section 2 retains the complete actions, measures, funding and public-value detail for all seven goals.

PERFORMANCE SNAPSHOT

Historical results establish the baseline for the FY27 performance framework.

FY2025 and confirmed FY2026 results establish the FY2027 baseline. Unconfirmed FY2026 annual results remain TBD, not zero.

Table 1-8. Selected Measure / FY24 Actual

Selected Measure	FY24 Actual	FY25 Actual	FY26 Result	FY27 Target
Complete mowing circuits	3	3 (flat and slope)	3 (flat and slope)	3
Plant-control treatments	2	2 full infrastructure treatments	3 treatments	≥2
Canal cleanout / inspection	14.25 miles	14.25 miles	Approximately 14 miles cleaned; inspection-only miles TBD	44.43 miles / 14.3% — mechanically clean OR inspect to determine that cleaning is not needed
Infrastructure inspected	25%	25%	25%	≥25%
NPDES compliance comments	0	0	TBD	0
Special projects completed	26 of 28 / 92.9%	93% of feasible projects	TBD	≥90%
Capital equipment plan	100%	100%	TBD	100%

Field Operations Director confirmation, November 3, 2026. Management-confirmed results are not independently audited work-log figures; FY24 and other FY25 results retain their attainment-report qualifications.

How to read the performance measures

A target is not simply an activity list. Each measure is intended to help answer one of four questions:

Output — How much work was completed?	Service quality — Was the work completed reliably and to the expected standard?
Efficiency — Were equipment, staffing, and financial resources used effectively?	Outcome — Did the work support drainage capacity, flood protection, infrastructure reliability, environmental stewardship, or public accountability?

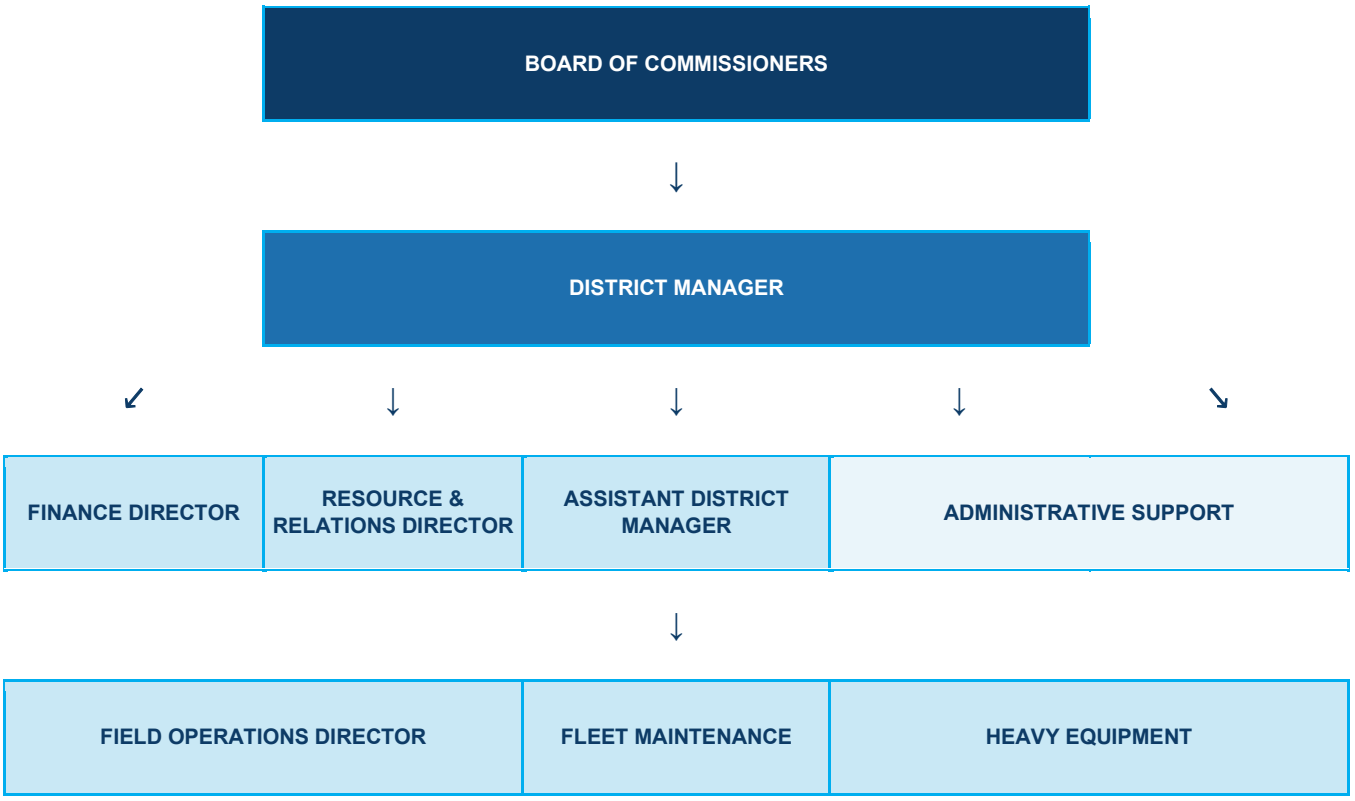
More detailed measure definitions and historical trends are provided in the department and strategic sections of the Budget Book.

ORGANIZATION & ACCOUNTABILITY

Publicly elected policy leadership connects to professional administration and two primary operating departments.

LA-MSID is governed by a five-member publicly elected Board of Commissioners. The Board establishes policy, and the District Manager is responsible for administering District operations.

For budget and management reporting, District operations are organized into two primary departments: Administration and Field Operations.



REPORTING RELATIONSHIP SUMMARY

The Finance Director and Resource & Relations Director report directly to the District Manager. The Assistant District Manager directly supervises the Field Operations Director, Fleet Maintenance and Heavy Equipment. For budgetary personnel-cost reporting, the Assistant District Manager is classified in Administration.

PRIMARY DEPARTMENTS

ADMINISTRATION — Executive management, finance, resource and relations functions, administrative support, and related organizational services.

FIELD OPERATIONS — Drainage and canal maintenance, plant control, water-level monitoring, mowing and grounds maintenance, NPDES/right-of-way activities, fleet maintenance, heavy equipment, and other field services.

FY27 AUTHORIZED STAFFING

Budgetary classification and organizational reporting are presented distinctly.

40.0	9.0	31.0
BUDGETED FTE	ADMINISTRATION	FIELD OPERATIONS

9.0 Administration • 31.0 Field Operations

The adopted workforce schedule contains 40 full-time positions and 40.0 budgeted FTE: 9.0 in Administration and 31.0 in Field Operations. The Assistant District Manager classification is a budgetary presentation update only; consolidated personnel expense is unchanged.

This distinction allows the organization chart to show the complete operating structure without overstating the number of compensated positions funded by the budget.

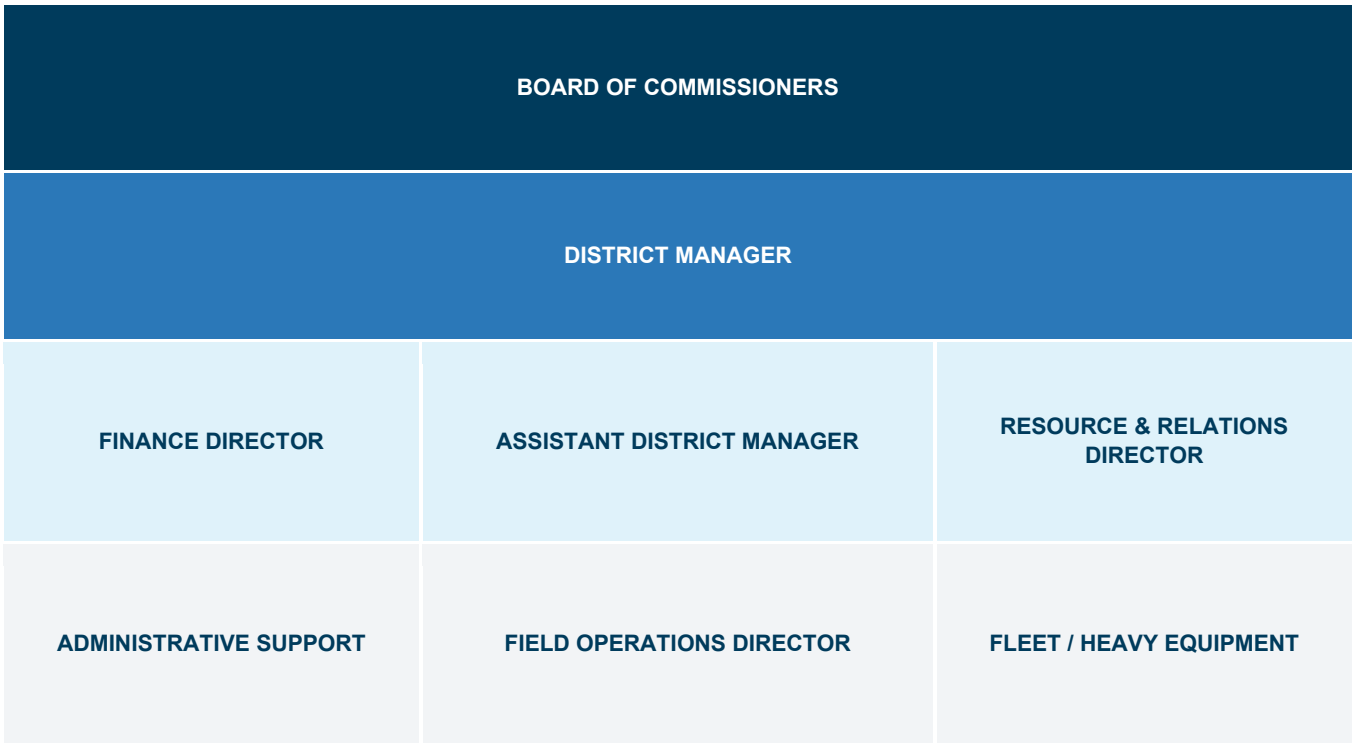


Figure 1-2. FY 2026/27 approved organizational reporting structure.
Source: Approved LA-MSID organizational chart V4. Budgetary personnel-cost classification is presented separately in Sections 5 and 8.

RESERVES & FINANCIAL RESILIENCE

Strong reserves provide stability — but they are not recurring revenue

The adopted budget projects a General Fund ending fund balance of $6,315,889 at September 30, 2027.

Of that amount, $16,033 is nonspendable for prepaid items and utility deposits.

That leaves:

$6,299,856
Projected spendable / non-designated General Fund reserve

74.0%
of FY27 General Fund expenditures and transfers

General Fund expenditures and transfers total $8,510,019, making the spendable reserve approximately:

The District's formal fund-balance policy establishes a 25% minimum, while its strategic financial planning has set a separate planning objective of maintaining non-designated reserves above 50% of annual spending.

Under the adopted budget, the projected spendable reserve is approximately 24 percentage points above the 50% strategic target, or roughly $2.04 million above the amount represented by a 50% reserve level.

Reserve hierarchy

74.0%
FY27 projected spendable reserve

50%
Strategic planning target

25%
Formal minimum policy level

KEY TAKEAWAY

The adopted financial plan retains substantial emergency and operating capacity while seeking to align recurring revenues with recurring costs. Strong reserves remain available for uncertainty and one-time needs rather than being treated as a permanent source of operating revenue.

ALL-FUNDS FINANCIAL POSITION

Fund balances have distinct purposes and restrictions; they are not interchangeable.

The adopted budget projects approximately $9.78 million in combined ending fund balance across all governmental funds. Those balances are not interchangeable because individual funds have different purposes and restrictions.

Table 1-9. Fund / Projected FY27 Ending Fund Balance

Fund	Projected FY27 Ending Fund Balance
General Fund	$6,315,889
Debt Service	$873,858
Capital Projects	$345,059
Capital Equipment	$329,572
Bridge Renewal & Replacement	$1,917,801
Combined Ending Fund Balance	**$9,782,180**

For that reason, this Budget Book uses the General Fund spendable reserve—rather than the combined all-funds balance—as the primary measure when comparing reserves with operating-spending targets.

$9.78M COMBINED

Primary operating-reserve measure: General Fund spendable reserve

LONG-TERM OUTLOOK

Today's assessment decision affects tomorrow's financial capacity.

The District's long-range assessment analysis compares the consequences of funding the recurring gap immediately, phasing the adjustment in, or continuing to rely on reserves.

The FY27–FY31 General Fund forecast preserves FY27 Adopted. Later years retain approved staffing and operating estimates, the original equipment provision and scheduled debt service. Additional capital transfers have been removed. These estimates are not future appropriations.

Table 1-10. Long-range item / Completed outlook

Long-range item	Completed outlook
FY27 adopted General Fund ending balance	$6,315,889
FY27 spendable planning measure	$6,299,856 (ending balance less $16,033 nonspendable)
Known debt path	FY27 $849,224.54; FY28 $433,080.16; FY29 $265,964.54; FY30 $61,642.02; FY31 $0
General Fund ending balance	FY28 $6,358,772; FY29 $6,219,703; FY30 $6,067,859; FY31 $5,732,737
Planning reserve ratio	**FY27 74.0%; FY28 74.8%; FY29 71.7%; FY30 69.8%; FY31 64.6%**

FY27	FY28	FY29	FY30	FY31
$6.316M	$6.359M	$6.220M	$6.068M	$5.733M

The updated plan shows General Fund ending balance of $6,315,889 in FY27 and $5,732,737 in FY31. The FY31 planning ratio is 64.6%. Additional capital transfers are excluded; related funding needs remain separate. The approved FY25 formal reserve test remains distinct.

The original annual equipment provision, shared staffing and project operations remain included once. Additional Capital Projects and Equipment transfers are excluded. Debt-service reductions are already included; Bridge Fund resources remain separate. Planned capital funding remains conditional.

Why this matters — Using reserves can be appropriate for emergencies, one-time expenditures, timing differences, or planned capital needs. Continuing to use reserves for recurring operating costs, however, reduces future flexibility unless revenues eventually increase or services and commitments decrease. The adopted rate action has both a current property-owner impact and a long-term reserve-management implication.

Environmental Stewardship in Practice

Water-management decisions also protect habitat, natural areas and the interconnected resources that make Lehigh Acres distinctive.

Environmental stewardship is an integral part of managing the District's interconnected water resources and natural areas.

BUDGET PROCESS & PUBLIC ACCOUNTABILITY

Annual planning connects strategy, capital, departmental review, public hearings, adoption, and reporting.

The FY27 budget process is conducted through an annual planning calendar that coordinates strategic planning, capital planning, departmental review, Board discussion, public budget hearings, adoption, implementation, and final budget-book preparation.

Key FY27 milestones include approval of the 2027–2031 Strategic Plan and Capital Improvement Plan in June, presentation of the initial budget in July, incorporation of updated financial and assessment information, and a final budget hearing and adoption on August 17, 2026. The calendar calls for the completed budget document to be finalized and posted by September 30, 2026.

THE ANNUAL PROCESS IS INTENDED TO CONNECT

01 STRATEGIC PRIORITIES
02 DEPARTMENT AND CAPITAL REQUESTS
03 REVENUE AND EXPENDITURE ASSUMPTIONS
04 BOARD POLICY DECISIONS
05 ADOPTED APPROPRIATIONS
06 PERFORMANCE MONITORING AND FINANCIAL REPORTING

ADOPTION

The Board adopted the FY 2026/27 budget on August 17, 2026.

FINAL PRESENTED-TO-ADOPTED COMPARISON

The final budget was adopted without appropriation changes.

The final budget presented for Board consideration was adopted without appropriation changes on August 17, 2026.

Table 1-11. Area / Final Presented

Area	Final Presented	Adopted	Change	Explanation
Consolidated expenditures	$19,749,915	$19,749,915	$0	Adopted without change; Resolution 2026-07
General Fund revenue	$8,525,019	$8,525,019	$0	Adopted budget unchanged
General Fund expenditures	$7,305,794	$7,305,794	$0	Adopted without change
Assessment rate — standard	$192.63 approx.	$192.63 approx.	$0	Full 11.68% adjustment adopted
Assessment rate — mitigation	$129.06 approx.	$129.06 approx.	$0	Full 11.68% adjustment adopted
Projected GF ending balance	$6,315,889	$6,315,889	$0	Adopted budget control
Spendable GF reserve	$6,299,856	$6,299,856	$0	Ending balance less $16,033 nonspendable

The Board adopted the full assessment adjustment without other financial changes; the final presented and adopted financial plans are materially unchanged.

SECTION 1 — LOOKING AHEAD

The FY2026/27 adopted budget balances the District's responsibility to maintain essential water-management services with continued investment in infrastructure, equipment, workforce capacity and financial sustainability.

The following sections explain how these resources support the Board's strategic priorities, departmental operations, capital improvements and long-term financial commitments.

02

STRATEGIC DIRECTION & PRIORITIES

FROM FIVE-YEAR DIRECTION TO ANNUAL RESULTS



LEHIGH ACRES
MUNICIPAL SERVICES IMPROVEMENT DISTRICT

STRATEGIC PLANNING OVERVIEW

The five-year plan sets direction; the annual budget funds the next year of action.

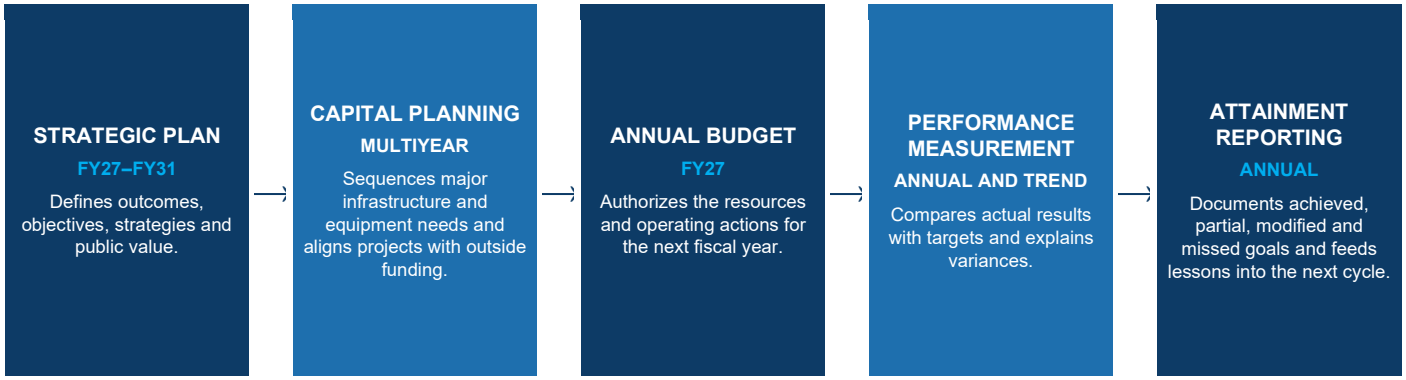
The Board-approved 2027–2031 Strategic Plan sets LA-MSID's direction for the five fiscal years from October 1, 2026 through September 30, 2031. It translates the District's mission, vision and values into seven goals: three administrative goals and four stormwater-operations goals. The plan defines goals as the key results necessary for success, objectives as intended results, strategies as measurable actions and resource allocations, and tactics as the tools used to carry out the plan.

The FY 2026/27 budget is the first annual budget implementing this five-year plan. It selects the work to advance during the year, provides spending authority where an appropriation is required, and establishes measurable expectations.

2027–2031 STRATEGIC PLAN • BOARD APPROVED JUNE 15, 2026 • FIRST IMPLEMENTATION YEAR: FY 2026/27

FROM CONDITIONS TO RESULTS

Planning, funding, delivery and reporting operate as one management cycle.



ATTAINMENT REPORTING FEEDS LESSONS INTO THE NEXT PLANNING CYCLE.

WHAT IS SHAPING FY27 PRIORITIES

Continued development reduces natural stormwater storage and adds impervious surface, while the District must keep an aging and extensive water-management system reliable. The Strategic Plan also identifies the need to maintain staffing and institutional knowledge, modernize administrative and field information systems, sustain affordable assessments, pursue outside funding, protect water quality and habitat, communicate clearly with residents, and remain prepared for hurricanes and other emergencies.

These are not isolated issues. For example, equipment condition affects canal and land maintenance; staffing affects the miles of canal that can be mechanically cleaned; capital partnerships can accelerate flood-protection and storage projects without placing the full burden on assessments; and better field data can improve maintenance scheduling, cost tracking and public accountability.

How Priorities Changed from FY26 to FY27

FY27 moves the District from planning into the first implementation year.

While many core responsibilities continue from year to year, FY27 marks several important shifts in emphasis as LA-MSID moves from planning to implementation, advances major capital investments, modernizes financial systems, aligns workforce costs with organizational needs, and strengthens the long-term relationship between recurring revenues and recurring expenditures.

Table 2-3A. How Priorities Changed from FY26 to FY27

FY26 Emphasis	FY27 Priority / Change	Why It Changed	Budget Effect
Strategic planning and completion of existing goals and initiatives	Begin implementation of the Board-approved 2027–2031 Strategic Plan, connecting the seven strategic goals to annual funding, departmental actions and performance measures.	FY27 is the first implementation year of the new five-year Strategic Plan, shifting the focus from plan development to measurable execution and reporting.	No separate appropriation is created solely for the Strategic Plan; FY27 operating, capital, staffing and technology resources are aligned with the adopted strategic goals.
Maintain the standard assessment rate at $172.48 per applicable acre	Increase the standard assessment rate to $192.63 per applicable acre, an 11.68% increase.	The FY27 financial plan places greater emphasis on aligning recurring revenues with recurring operating, equipment, bridge, preserve and debt commitments rather than relying on accumulated reserves to support ongoing costs.	Standard rate increases by $20.15 per applicable acre, from $172.48 to $192.63.
Complete and advance projects already moving through the multiyear capital program, including completion of CREST	Advance the remaining funded capital portfolio and major FY27 infrastructure, equipment and technology investments.	Capital priorities change as projects progress through planning, design, permitting, construction and closeout. CREST becomes an FY26 completed milestone while other funded projects advance.	FY27 provides $10,952,131 for Capital Projects and $592,765 for Capital Equipment, a combined $11,544,896 capital program.

How Priorities Changed from FY26 to FY27 — continued

Capital delivery, equipment, workforce, rates and financial systems receive focused FY27 action.

Table 2-3A. How Priorities Changed from FY26 to FY27 (continued)

FY26 Emphasis	FY27 Priority / Change	Why It Changed	Budget Effect
Maintain workforce capacity and administer the existing compensation structure	Implement job-description realignment together with the adopted 3% COLA and 3% merit assumptions while maintaining the authorized workforce level.	Position responsibilities and compensation were reviewed to better align duties, pay and organizational needs; compensation changes also affect payroll taxes and retirement contributions.	Creates recurring salary, payroll-tax and retirement effects within the adopted personnel budget; it does not increase the District's 40.0 authorized FTE.
Select and prepare for replacement of the existing financial system	Begin ERP implementation and financial-system modernization.	The District moves from system selection in FY26 into implementation, conversion, training and production transition in FY27 to strengthen reporting, controls and administrative efficiency.	$75,000 one-time ERP implementation/conversion appropriation plus $44,500 recurring General Fund subscription, hosting and support.
Maintain strong reserves while evaluating future financial needs	Place greater emphasis on structural balance and long-range sustainability while preserving reserves for uncertainty and one-time needs.	Strong reserves provide resilience but are not intended to permanently substitute for recurring revenues.	FY27 projects a $6,315,889 General Fund ending balance, including a $6,299,856 spendable planning reserve.

Source: Board-approved 2027–2031 Strategic Plan; FY26 adopted budget; FY27 Adopted Budget and reconciled supporting schedules.

COMMUNITY AND ORGANIZATIONAL PRIORITIES

Five service and capacity priorities connect daily work to long-term resilience.

DRAINAGE AND STORMWATER-SYSTEM RELIABILITY

A large conveyance and control system must remain functional through recurring mowing, vegetation treatment, mechanical cleanout, inspections and repairs.

HORIZON: CONTINUING / ANNUAL
FY27 RESPONSE: Complete core maintenance cycles; inspect infrastructure; repair washouts and structures; maintain equipment readiness.
MEASURE: Miles cleaned or inspected; mowing/treatment cycles; inspection percentage; structures reconditioned; washout response.

FLOOD PROTECTION AND RESILIENCE

Development continues to reduce natural storage, while major storms can expose system constraints and downstream vulnerabilities.

HORIZON: LONG-TERM / MULTIYEAR
FY27 RESPONSE: Continue funded capital work and partnerships; maintain operational readiness; complete CREST in FY26 with no FY27 appropriation.
MEASURE: Capital milestones; projects advanced; documented storage, conveyance, water-quality or recharge benefits as designs are completed.

INFRASTRUCTURE AND EQUIPMENT CONDITION

Bridges, culverts, weirs, access areas, vehicles and heavy equipment require planned renewal and maintenance.

HORIZON: CONTINUING / MULTIYEAR
FY27 RESPONSE: Fund the $517,765 physical capital-equipment program; inspect assets; replace identified priority culverts when need exists; repair bridges and weirs.
MEASURE: Equipment plan completion; percent of priority culverts completed; 25% infrastructure inspection target; two structures reconditioned.

WATER QUALITY AND ENVIRONMENTAL STEWARDSHIP

Conveyance, storage, recharge, habitat and water quality must be balanced; invasive vegetation and dumping threaten public lands and waterways.

HORIZON: LONG-TERM AND ANNUAL
FY27 RESPONSE: Maintain NPDES compliance; treat vegetation; remove exotics and trash; advance multipurpose capital projects.
MEASURE: NPDES comments; treatment cycles; acres addressed; pounds of trash removed; project milestones.

WORKFORCE CAPACITY AND SUCCESSION

Vacancies and specialized-skill gaps can reduce production and create learning curves when experienced employees leave.

HORIZON: CONTINUING
FY27 RESPONSE: Provide training, implement succession recommendations, keep job descriptions current and recruit qualified employees.
MEASURE: $22,700 identified training; employees receiving training; succession actions; vacancy and operational-capacity reporting.

COMMUNITY AND ORGANIZATIONAL PRIORITIES — CONTINUED

Five enabling priorities strengthen affordability, partnerships, engagement, readiness and modernization.

FINANCIAL SUSTAINABILITY AND AFFORDABILITY

The District must preserve service capacity and long-term resilience while limiting pressure on assessment payers.

HORIZON: LONG-TERM / ANNUAL
FY27 RESPONSE: Maintain disciplined reserves; pursue alternative and outside funding; preserve a clean audit; connect recurring costs to recurring revenue.
MEASURE: Reserve ratios; outside funding pursued/secured; audit opinion; budget-to-actual reporting.

OUTSIDE FUNDING AND PARTNERSHIPS

Large multipurpose projects can exceed the practical capacity of annual assessment funding alone.

HORIZON: CONTINUING / OPPORTUNITY-DRIVEN
FY27 RESPONSE: Coordinate with state and local partners; maintain shovel-ready projects; apply for applicable funding.
MEASURE: Applications, awards, partner commitments and funded capital milestones.

COMMUNICATION AND ENGAGEMENT

Residents need understandable information about services, projects, environmental stewardship and how to reach the District.

HORIZON: CONTINUING / ANNUAL
FY27 RESPONSE: Deliver student and community events, organizational presentations, project outreach and digital communication.
MEASURE: One student event; one community event; five presentations/active community involvements; documented outreach reach.

EMERGENCY PREPAREDNESS

Hurricanes, severe rainfall and health emergencies require plans, training, supplies and cost documentation.

HORIZON: CONTINUING / ANNUAL
FY27 RESPONSE: Review the Hurricane Manual, conduct an exercise, maintain safety supplies and multipurpose PPE kits.
MEASURE: Annual review and exercise completed; supplies checked; emergency kits maintained.

ADMINISTRATIVE AND TECHNOLOGY MODERNIZATION

Manual reports and decades of paper/fragmented field records limit efficiency, analysis and transparency.

HORIZON: CONTINUING / MULTIYEAR
FY27 RESPONSE: Fund a $75,000 ERP/financial system; improve routine reports; continue field/work-order data modernization.
MEASURE: ERP milestones; reports automated; staff trained; field systems implemented and used.

01 STRATEGIC DIRECTION / PRIORITY

A1 — ORGANIZATIONAL CAPACITY

PRIORITY / CHALLENGE

Policies, workforce development, succession, facilities capacity and readiness for economic or federal disruptions.

RESPONSIBLE DEPARTMENT / SERVICE

Administration; Finance; Human Resources; District-wide management.

FUNDING

$22,700 identified employee training. Other activities are embedded in departmental personnel and operating appropriations.

STRATEGIC DIRECTION

Provide staff with the resources, policies, training, facilities, and organizational capacity necessary to carry out the Board's mission.

02 FY27 ACTION

BUDGET ACTION

- Review/update at least three governing documents;
- create three SOPs;
- provide employee training;
- review job descriptions;
- implement succession practices;
- maintain campus assets and strategic reserves.

ADOPTED-BUDGET CONTEXT

The budget supports employee training, policy and procedure development, workforce retention, facility maintenance, and continued organizational development. Administration includes $15,200 for training and education, with additional Field Operations training bringing the identified training allocation to approximately $22,700. Building repairs and maintenance total $30,000 between Administration and Field Operations.

The adopted General Fund also preserves substantial financial capacity for unexpected events and economic uncertainty.

03 RESULTS / ACCOUNTABILITY / PUBLIC VALUE

EXPECTED RESULT

A capable, safe workforce; current policies and procedures; retained institutional knowledge; adequate administrative capacity and strong reserves that sustain services during financial changes or emergencies.

FY27 PERFORMANCE MEASURES

- Provide at least one training session for all employees.
- Review, create or update at least three policies, agreements, manuals or labor-related documents.
- Complete at least three internal SOPs.
- Maintain no more than one new paid unemployment claim.
- Maintain General Fund reserves above the strategic target of 50% of annual spending.

PUBLIC VALUE

Reliable service delivery and continuity at a sustainable cost.

Historical goal-attainment reports document continued policy work, employee training, succession planning, safety training, and prior-year reserve performance.

01 STRATEGIC DIRECTION / PRIORITY

A2 — AFFORDABILITY & FINANCIAL CAPACITY

PRIORITY / CHALLENGE

Assessment affordability, financial sustainability, outside funding, capital delivery, clean reporting and modernization.

RESPONSIBLE DEPARTMENT / SERVICE

Finance; Administration; District Manager; capital-project partners.

FUNDING

$75,000 one-time ERP implementation and conversion; $44,500 recurring General Fund subscription, hosting and support. Capital Projects Fund totals $10.95 million, reported once under the funded capital program.

STRATEGIC DIRECTION

Provide necessary services at the lowest reasonable assessment burden while strengthening financial management, pursuing outside funding, improving systems, and maintaining the District's long-term independence and financial capacity.

02 FY27 ACTION

BUDGET ACTION

- Identify an additional alternative revenue source;
- advance externally funded projects;
- maintain an unqualified audit opinion;
- automate reporting;
- implement ERP/financial-system modernization.

ADOPTED-BUDGET CONTEXT

The budget includes substantial capital-project revenue from state, local and other external sources, a $355,000 General Fund transfer to the Capital Projects Fund, and $75,000 for one-time ERP implementation and conversion. The General Fund separately includes $44,500 of recurring ERP subscription, hosting and support. The transfer is administratively assigned to culverts ($200,000), the welcome sign ($85,000) and Crosslink parcels ($70,000); only the $85,000 welcome-sign portion is specifically identified as non-assessment revenue.

The assessment analysis specifically evaluates whether recurring revenue is sufficient to support continuing operating, equipment, bridge, preserve, and debt commitments rather than relying on accumulated reserves.

03 RESULTS / ACCOUNTABILITY / PUBLIC VALUE

EXPECTED RESULT

More efficient financial administration and reliable reporting; stronger internal controls and decision support; diversified funding; and a sustainable relationship between recurring revenues and costs that protects service capacity and affordability.

FY27 PERFORMANCE MEASURES

- Identify at least one additional alternative or outside revenue source.
- Advance funded capital projects consistent with approved schedules.
- Maintain an unqualified audit opinion and strong financial controls.
- Review or program at least one report and continue financial, operational and time-management-system reporting improvements.
- Complete ERP milestones.
- Monitor recurring revenues, expenditures, reserves, assessment sufficiency and budget-to-actual results throughout the year.

PUBLIC VALUE

Transparent finances, lower long-term funding pressure and better stewardship of assessment revenue.

01 STRATEGIC DIRECTION / PRIORITY

A3 — COMMUNITY OUTREACH & ENGAGEMENT

PRIORITY / CHALLENGE

Residents and partners need accessible, understandable information and opportunities to engage with District work.

RESPONSIBLE DEPARTMENT / SERVICE

Resource & Relations; Administration; project and field subject-matter staff.

FUNDING

Public education and outreach are supported within the adopted operating budget; no single total is presented because the work spans broader accounts.

STRATEGIC DIRECTION

Maintain a visible, accessible, and trusted local government presence and help residents understand the District's services, projects, environmental role, and public value.

02 FY27 ACTION

BUDGET ACTION

- Continue articles, social media and project communication;
- hold student and community events;
- present to organizations;
- maintain civic and professional partnerships.

ADOPTED-BUDGET CONTEXT

The Administration budget includes $27,500 for Public Education/Events and continues support for communications, public meetings, educational activities, community partnerships, and public-facing information. The budget also provides $220,000 for insurance, supporting the District's broader risk-management responsibilities.

03 RESULTS / ACCOUNTABILITY / PUBLIC VALUE

EXPECTED RESULT

Residents and community partners have more opportunities to understand District services, projects, water stewardship and public funding, and to access and participate in local government.

FY27 PERFORMANCE MEASURES

- Hold one student public-relations event and one community event.
- Complete five organizational presentations and/or active community involvements.
- Document project outreach, including digital communication, school or youth activities and stakeholder partnerships.
- Review insurance coverage for District assets annually.

PUBLIC VALUE

Residents can understand, access and participate in the work funded by their assessments.

Prior-year results include the Wings Over Water Festival, community events, educational initiatives, public presentations, agency partnerships, and asset-insurance reviews.

01 STRATEGIC DIRECTION / PRIORITY

F1 — OPERATIONAL OPTIMIZATION

PRIORITY / CHALLENGE

Aging, heavily used equipment and limited staffing make reliable, cost-effective fleet capacity essential.

RESPONSIBLE DEPARTMENT / SERVICE

Field Operations; Fleet Maintenance; Heavy Equipment.

FUNDING

$517,765 physical capital-equipment program.

STRATEGIC DIRECTION

Improve the timely, reliable, cost-effective, and sustainable performance of field operations.

SECTION CONTEXT

STORMWATER GOALS — DELIVERY & CAPITAL

Equipment reliability and capital delivery support the water-management system.

02 FY27 ACTION

BUDGET ACTION

- Purchase the items in the FY27 Capital Equipment Replacement Plan;
- retire replaced assets as appropriate;
- improve vehicle-use and field tracking.

ADOPTED-BUDGET CONTEXT

The FY27 Capital Equipment Fund provides $517,765 for physical equipment acquisition or replacement, including a rubber-tire backhoe, vehicles, trailers, a continuing FY26 dump-truck purchase supported by a new FY27 appropriation, a batwing mower, utility vehicles and a generator.

03 RESULTS / ACCOUNTABILITY / PUBLIC VALUE

EXPECTED RESULT

Reliable equipment availability, reduced avoidable downtime and operational interruption, and productive use of field staff with a fleet aligned to District maintenance needs.

FY27 PERFORMANCE MEASURES

- Acquire or complete 100% of the approved FY27 capital-equipment plan, subject to procurement availability and annual appropriation authority.
- Complete preventive service within the 1,000-mile window.
- Report equipment use and downtime.

PUBLIC VALUE

More maintenance completed with available staff and fewer service disruptions caused by equipment failure.

Historical results show the District acquired the planned equipment identified in its FY24 and FY25 replacement programs.

01 STRATEGIC DIRECTION / PRIORITY

F2 — FLOOD PROTECTION & WATER-MANAGEMENT INFRASTRUCTURE

PRIORITY / CHALLENGE

Development reduces natural storage while the system must support flood protection, water quality, aquifer recharge and habitat for current and build-out conditions.

RESPONSIBLE DEPARTMENT / SERVICE

Capital Projects; District Engineer; Field Operations; Administration and external partners.

FUNDING

$10.95 million Capital Projects Fund. CREST: $0 FY27 (completed in FY26). ROBUST: $0 FY27 appropriation while remaining a strategic initiative.

STRATEGIC DIRECTION

Advance the infrastructure and programs necessary to support flood protection, water storage, aquifer recharge, water-quality improvements, and habitat as the community continues to develop.

02 FY27 ACTION

BUDGET ACTION

- Continue the remaining funded capital program and partnerships;
- advance project design, permitting and construction milestones;
- complete no-cost FY27 follow-through on strategic initiatives where no appropriation is required.

ADOPTED-BUDGET CONTEXT

The adopted Capital Projects Fund provides $10,952,131 for capital activity. CREST is expected to be completed in FY26 and does not require an FY27 appropriation. ROBUST remains strategically active but likewise does not require an FY27 appropriation.

The District will continue advancing other funded projects and planning activities consistent with its Capital Improvement Plan and available outside funding.

03 RESULTS / ACCOUNTABILITY / PUBLIC VALUE

EXPECTED RESULT

Progress toward a more resilient water-management system through multipurpose infrastructure that improves conveyance, storage, treatment, aquifer recharge and habitat.

FY27 PERFORMANCE MEASURES

- Report the percentage of funded FY27 milestones completed against approved schedules and the projects advanced to the next phase.
- Track outside funding applications and commitments, and maintain required project documentation and funding compliance.
- Establish benefit metrics at project design or completion and track funding sources and future operating impacts.
- Continue coordination with state, county, engineering and other project partners.

PUBLIC VALUE

Reduced flood risk and long-term protection of water and environmental resources.

The Strategic Plan identifies continued stormwater storage as a significant long-term need as development reduces natural storage capacity.

01 STRATEGIC DIRECTION / PRIORITY

F3 — MAINTENANCE OF DISTRICT LANDS & INFRASTRUCTURE

PRIORITY / CHALLENGE

The canal network, preserves, rights-of-way, bridges, culverts, weirs and public lands require recurring maintenance; staffing gaps have constrained mechanical cleanout.

RESPONSIBLE DEPARTMENT / SERVICE

Field Operations: Mowing & Grounds; Plant Control; Water-Level Monitoring/Information Systems; NPDES/ROW; Heavy Equipment; Fleet; Floating Technician.

FUNDING

Supported across Field Operations appropriations. Embedded activities are tracked by program/service code; no separate total is presented here to avoid double-counting.

STRATEGIC DIRECTION

Maintain District lands, canals, preserves, structures, equipment, and related infrastructure at the service levels established by the Board and required by operating conditions.

02 FY27 ACTION

BUDGET ACTION

Deliver mowing, vegetation treatment, canal cleanout/inspection, preserve work, asset inspections, culvert and structure work, trash removal, washout response and field-data improvements.

ADOPTED-BUDGET CONTEXT

Field Operations funding supports mowing, vegetation control, preserve maintenance, water-quality testing, telemetry, equipment repair, supplies, infrastructure inspection, culvert and right-of-way work, bridge maintenance, waste removal, and other recurring field responsibilities.

03 RESULTS / ACCOUNTABILITY / PUBLIC VALUE

EXPECTED RESULT

Reliable conveyance and safer access; protected public infrastructure and cleaner District lands; regulatory compliance, reduced equipment downtime and capacity to respond to field conditions.

Historical FY24 and FY25 results demonstrate strong attainment in mowing, vegetation treatment, NPDES compliance, infrastructure inspection, equipment maintenance, trash removal, and special projects, while also identifying areas—such as canal cleanout and certain right-of-way or culvert activities—where staffing, field conditions, or shifting priorities affected completion.

ROUTINE MAINTENANCE

- Complete 3 mowing cycles and 3 weed-eating cycles.
- Complete at least 2 plant-control treatment cycles, as conditions warrant.
- Service vehicles within the established ±1,000-mile maintenance window.

SYSTEM / ASSET WORK

- Mechanically clean approximately 44.43 canal miles or inspect to determine lack of need, about 14.3% of the identified system benchmark.
- Complete 100% of identified priority culvert replacements, using the historical planning benchmark of approximately 5–6 annually where replacement need exists.
- Inspect at least 25% of identified infrastructure annually.
- Recondition or complete major maintenance on at least 2 water-control structures.

STEWARDSHIP / PRODUCTION

- Address at least 10 new/non-maintained preserve acres while protecting previously maintained areas.
- Maintain 0 NPDES compliance comments.
- Remove at least 50,000 pounds of trash/debris from District lands and waterways.
- Complete at least 90% of feasible scheduled special projects.

PUBLIC VALUE

Dependable drainage, safer infrastructure and visible care of public lands.

01 STRATEGIC DIRECTION / PRIORITY

F4 — EMERGENCY RESPONSE PREPAREDNESS

PRIORITY / CHALLENGE

Hurricanes, extreme rainfall and public-health emergencies can interrupt operations and require rapid, coordinated response.

RESPONSIBLE DEPARTMENT / SERVICE

District-wide management; Field Operations; Administration; safety and facility support.

FUNDING

Preparedness costs are embedded in departmental operating appropriations rather than presented as a distinct appropriation.

STRATEGIC DIRECTION

Maintain the workforce, procedures, equipment, supplies, and coordination necessary to prepare for and respond to hurricanes, flooding, and other emergency conditions.

SECTION CONTEXT

STORMWATER GOALS — MAINTENANCE & READINESS

Maintenance performance and emergency readiness translate strategy into visible service.

02 FY27 ACTION

BUDGET ACTION

- Review the Hurricane Manual;
- conduct a preparedness exercise;
- maintain safety supplies, PPE inventories and emergency kits.

ADOPTED-BUDGET CONTEXT

Emergency readiness is embedded throughout operating and capital budgets rather than isolated in one account. Relevant expenditures include equipment readiness, communications, fuel, supplies, protective equipment, infrastructure maintenance, and staff training.

03 RESULTS / ACCOUNTABILITY / PUBLIC VALUE

EXPECTED RESULT

Staff, facilities, plans and supplies ready before an event; sustained response and essential services during emergencies; and documented costs supporting recovery and potential reimbursement afterward.

FY27 PERFORMANCE MEASURES

- Review the Hurricane Manual annually before the hurricane season.
- Complete at least one emergency-preparedness or response training exercise annually.
- Inventory safety supplies and maintain multipurpose PPE and emergency kits.
- Maintain documentation practices needed for emergency response and potential reimbursement.

PUBLIC VALUE

Faster, safer response and continuity of essential water-management services.

FY27 STRATEGIC INVESTMENTS

Funding amounts are shown once and connected to the strategic work they advance.

Table 2-18. Investment / FY27 amount / Strategic connection / Accountability signal

Investment	FY27 amount	Strategic connection	Accountability signal
Capital Projects Fund	$10.95 million	F2 flood protection, storage, water quality, recharge and habitat; A2 outside funding and capital delivery.	Project-by-project milestones, funding-source compliance and capital reporting.
Physical capital-equipment program	$517,765	F1 fleet and equipment reliability; F3 maintenance productivity.	Plan completion, placed-in-service status, retired assets and downtime/use data.
ERP / financial system	$75,000	A2 administrative modernization, reporting and financial capacity.	Procurement, implementation, data conversion, training and go-live milestones.
Identified employee training	$22,700	A1 workforce capacity, safety, retention and succession.	Employees trained, required annual training completed and certifications/progression documented.
Public education and outreach	Embedded in operating budget	A3 engagement and project communication.	Events, presentations, documented reach and project-specific communication.
Water quality, telemetry, maintenance, bridges, culverts and preserves	Embedded in Field Operations and related fund appropriations	F2–F3 compliance, monitoring, maintenance and stewardship.	Program/service-code reporting and the operational targets in this section.

EMBEDDED STRATEGIC WORK

Not every strategy needs its own account. When staff time, supplies or contractual services support several goals, LA-MSID should retain the accounting appropriation once and use program/service codes, work orders and performance records to show how the resources were used.

Capital and Long-Term Strategic Initiatives

Multiyear infrastructure work connects flood protection, storage, water quality, recharge and habitat.

The capital program is a multiyear portfolio, not a one-year list. Projects move through planning, partnership development, design, permitting, construction and closeout. Their long-term purpose is to improve flood protection and conveyance while increasing stormwater storage, water-quality treatment, aquifer recharge and habitat value where project design supports those benefits.

CREST will be completed in FY26 and requires no FY27 appropriation. Its completion is an FY26 capital milestone, separate from the FY27 spending total. ROBUST remains a strategic initiative but likewise requires no FY27 appropriation. Both have $0 FY27 capital appropriations.



During FY27, the District will continue the remaining funded capital program and coordinate with local and state partners. Section 6 describes project phases, FY27 appropriations, funding, expected operating effects and implementation conditions. Benefits depend on each project's design and scope.

Strategic Financial Resilience

The projected spendable reserve exceeds the strategic target. The separate projected FY2027 policy comparison is presented in Table 7-14.

The adopted budget projects a General Fund ending fund balance of $6,315,889. Of this amount, $16,033 is nonspendable for prepaid items and utility deposits. The remaining $6,299,856 is the spendable/non-designated reserve, equal to approximately 74.0% of General Fund expenditures and transfers.

Table 2-20. Reserve benchmark / Level

Reserve benchmark	Level	Meaning
Formal fund-balance minimum	25%	The lower policy threshold the District should not fall below.
Strategic planning target	Above 50%	The Board's higher resilience objective for economic shifts, emergencies and operating continuity.
Projected FY27 spendable reserve	Approximately 74.0%	$6,299,856 under the adopted budget; above the strategic target. The separate projected FY2027 policy comparison is presented in Table 7-14.
Nonspendable amount	$16,033	Prepaid items and utility deposits; not available for general spending.
Projected total ending fund balance	$6,315,889	Spendable and nonspendable components combined.
WHAT THE RESERVE IS FOR	A strong reserve provides resilience and flexibility; it is not a recurring revenue source. Ongoing salaries, contracts and routine operations should ordinarily be supported by ongoing revenue rather than repeated reserve drawdowns.	

Administrative Performance Scorecard

Four-year reporting distinguishes actual results, current estimates and the FY27 target.

Performance is reported as FY24 Actual, FY25 Actual, FY26 Estimated and FY27 Target. FY26 is labeled Estimated because management currently anticipates completion of all FY26 strategic goals, but final attainment results are not yet available. Historical results retain the source reports' distinctions among achieved, partially achieved, somewhat achieved and not achieved.

Table 2-22. Measure / FY24 Actual

Measure	FY24 Actual	FY25 Actual	FY26 Estimated	FY27 Target
Policies / agreements / manuals and SOPs	Collective bargaining manual finalized; policy/manual sections reviewed; SOP form established.	Succession Plan finalized; audience-filming policy added; SOP work continued.	Estimated complete.	Review/update at least 3 policies, agreements or manual sections; create 3 SOPs.
Employee training	Annual and role-specific training delivered; source report marked achieved.	Spill response, harassment, safety-video and individual progression training completed.	Estimated complete.	All employees receive at least 1 training session; $22,700 identified.
Paid unemployment claims	0 new paid claims.	0 new paid claims.	Estimated complete.	No more than 1 new paid claim.
General Fund reserve	Source report described economic resilience; no comparable percentage stated.	61% estimated in final amended FY25 budget.	Estimated complete.	Above 50% strategic target; projected spendable reserve approximately 74.0%.

Administrative Performance Scorecard — continued

Workforce, reserves, funding, audits, systems and engagement remain visible across the four-year trend.

Table 2-22. Measure / FY24 Actual (continued)

Measure	FY24 Actual	FY25 Actual	FY26 Estimated	FY27 Target
Alternative / outside funding	A $15.5 million governor's grant was awarded.	Two legislative appropriations secured: ROBUST Phase II and Sinkhole development.	Estimated complete.	Identify 1 additional alternative revenue source; continue applicable funding pursuits.
Audit result	Unqualified opinion; 0 management comments for FY23/24 audit.	FY23/24 audit completed March 2025 with unqualified opinion and 0 management comments.	Estimated complete.	Unqualified opinion for FY26/27 audit.
Automated reporting / ERP	Not achieved: staff did not complete the three-report strategy.	Achieved: several reports created, including consolidated 457 reporting.	Estimated complete.	Review/program at least 1 report; complete FY27 ERP milestones.
Community events and presentations	Achieved; school materials reached an estimated 500+ students and multiple events/tours/presentations occurred.	Wings Over Water held; community events, walk and educational BMP work completed.	Estimated complete.	1 student event; 1 community event; 5 presentations and/or active community involvements.

Stormwater Operations Performance Scorecard

Capital, equipment and recurring maintenance targets connect appropriations to operational readiness.

Table 2-23. Measure / FY24 Actual

Measure	FY24 Actual	FY25 Actual	FY26 Result	FY27 Target
Capital equipment plan	100%; all planned equipment purchased.	100%; all programmed items purchased and replaced assets retired.	TBD	100% of FY27 plan; $517,765 program.
Capital project progress	CREST II completed; Dog-to-Hendry open for rainy season; CREST III started; grants secured for ROBUST and Frank Mann.	CREST III nearing spring 2026 completion; ROBUST and Frank Mann design ongoing; Dog-to-Hendry available.	TBD; annual milestones not confirmed.	Complete funded FY27 milestones; CREST $0 and ROBUST $0 FY27 appropriation.
Mowing / weed-eating circuits	3 mowing and 3 weed-eating circuits.	3 complete mowing circuits (flat and slope); 3 weed-eating circuits.	3 complete mowing circuits (flat and slope); 2 weed-eating circuits.	3 mowing and 3 weed-eating circuits.
Plant-control treatments	2 treatments on all District canals and lakes.	2 full treatments of District infrastructure.	3 treatments.	2 complete treatments as needed and where needed.

Stormwater Operations Performance Scorecard — continued

Need-based cleanout, culvert, compliance and inspection measures retain the context required for fair reporting.

Table 2-23. Measure / FY24 Actual (continued)

Measure	FY24 Actual	FY25 Actual	FY26 Result	FY27 Target
Mechanical canal cleanout / inspection	14.25 miles; partially achieved because only 1 operator was available most of the year.	14.25 miles physically cleaned; inspection-only miles not established.	Approximately 14 miles physically cleaned; inspection-only miles TBD.	44.43 miles (approximately 1/7 of system) cleaned or inspected for lack of need.
Priority culvert replacements	5 priority locations completed.	0 replacements because no “must replace” culverts were identified; crew redirected to equivalent in-house construction/preserve work.	TBD; crossing counts not reconciled to priority replacements.	Percentage of identified priority culvert replacements completed; historical planning benchmark approximately 5–6 replacements annually when replacement need exists.
NPDES annual report comments	0.	0.	TBD	0 comments.
Infrastructure inspected	25%.	25%.	25%	At least 25%, or compliance with new state requirements.

INTERPRETING THE CULVERT MEASURE	The FY27 measure is based on identified need, not an automatic replacement quota. Report the percentage of priority replacements completed, and show the count identified and completed. The 5–6 annual figure remains a planning benchmark when replacement need exists.

Stormwater Operations Performance Scorecard — continued

Structures, stewardship, field systems and emergency readiness complete the operating scorecard.

Table 2-23. Measure / FY24 Actual (continued)

Measure	FY24 Actual	FY25 Actual	FY26 Result	FY27 Target
Water-control structures reconditioned	5 structures received maintenance work.	2: S-HM-2 and S-M-1.	2: S-NM-1 and S-I-1.	2 structures.
Trash removed	62,583 pounds.	91,280 pounds.	Approximately 75,000 pounds.	At least 50,000 pounds.
Special projects completed	26 of 28; 92.9%.	93% of physically possible projects.	TBD	At least 90% of October Gantt-chart projects.
Field reporting / work-order modernization	Not achieved: no software purchased.	Somewhat achieved: fuel and RFA database operational; spray-log and maintenance-system work continued.	TBD	Advance user-friendly maintenance/work-order reporting; document implementation and staff training.
Hurricane preparedness	Manual revised; staff prepared before season.	Manual revised, supplies stocked and preparedness program completed.	TBD	Annual manual review, exercise and supply check completed.

How FY27 Responds to Prior-Year Gaps

Documented reasons for prior-year gaps are paired with an approved FY27 response.

Table 2-25. Prior-year result / Documented reason

Prior-year result	Documented reason	FY27 response supported by approved sources
Mechanical cleanout: 14.25 miles in FY24 and FY25; below 44.43-mile benchmark.	Only one operator was available for much of FY24; cleanout staff remained short-staffed in FY25.	A1 and F2 emphasize recruitment, retention and full staffing; F1 funds equipment replacement; F3 retains the 44.43-mile target: mechanically clean, or inspect to determine that cleaning is not needed.
FY24 automated-reporting strategy not achieved.	Staff did not follow through.	A2 includes report automation and a $75,000 ERP/financial-system investment.
FY24 field maintenance/work-order software not purchased; FY25 only partly complete.	No software purchased in FY24; FY25 systems still required selection/finalization and training.	F3 continues maintenance/work-order modernization and requires implementation and training milestones.
FY25 right-of-way clearing target not achieved.	Staff redirected clearing activity to Frank Mann Preserve and the Sinkhole property.	F3 retains a one-mile or 3-acre-equivalent target and should report both planned and substituted work.
FY25 internal Serrano storage rehabilitation not achieved; related expansion grant not available.	Staff capacity was unavailable; no applicable grant became available.	A1 continues facilities/storage planning and separates annual maintenance from larger expansion opportunities.

STRATEGY IMPLEMENTATION AND ACCOUNTABILITY

Appropriations, program coding, measures and public reporting keep strategy accountable.

Implementation will be monitored through a consistent set of controls and public reports:



SEVEN IMPLEMENTATION CONTROLS

01 | LEGAL AUTHORITY

Annual budget appropriations establish legal spending authority and identify the resources available for FY27 work.

02 | CODED DELIVERY

Program/service codes connect embedded staff time, supplies, contracts and work orders to strategic activities without creating duplicate appropriations.

03 | MEASURED RESULTS

Performance measures compare FY27 targets with actual results and explain material variances.

04 | MEASURED RESULTS

Capital milestone reports show phase, schedule, funding, partner commitments, expenditures and expected benefit.

05 | EXPLAINED VARIANCE

Monthly and periodic financial reporting compares budget with actual revenue, spending, transfers and fund balance.

06 | EXPLAINED VARIANCE

Department reporting documents production, staffing constraints, corrective actions and emerging needs.

07 | PUBLIC REPORTING

Annual strategic-goal attainment reporting preserves achieved, partial, modified and missed results and identifies the next-year response.

ANNUAL REPORTING COMMITMENTS

A stable reporting structure preserves trends, explains change and connects public summaries to operating detail.

Each annual budget book will retain a four-year trend row for every goal and provide a concise “What changed and why” explanation. Capital projects will use consistent milestone language, and measures that depend on identified need—such as culverts—will report the denominator as well as the completed count. Results will be labeled Actual, Estimated or Target, and substituted work will be disclosed separately from the original target.

ANNUAL STRATEGY DASHBOARD

The District will use an annual strategy dashboard to summarize goal status, major investments, reserves, outside funding, capital milestones, operational production, community reach and corrective actions. Department pages will provide the supporting measures and program/service information.

GOAL STATUS Progress against seven adopted strategic goals	**MAJOR INVESTMENTS** Operating, equipment and capital commitments	**RESERVES** Formal minimum and strategic resilience target	**OUTSIDE FUNDING** Grants, partner funding and other revenue
CAPITAL MILESTONES Schedule, funding and completion status	**OPERATIONAL PRODUCTION** Mowing, maintenance, inspection and response	**COMMUNITY REACH** Education, access, partnerships and engagement	**CORRECTIVE ACTIONS** Variances, substitutions and management response

SECTION 2 BOTTOM LINE

FY27 connects the Board’s seven strategic goals to funded actions, measurable performance, capital milestones and public accountability.

Annual reporting will show status, explain material change and connect public summaries to the supporting operating and capital measures.

03

SECTION 3

BUDGET PROCESS, FINANCIAL FRAMEWORK & POLICIES

How LA-MSID plans, adopts, safeguards, and reports public resources

ADOPTED FY27



The Barrett Room serves as LA-MSID's public meeting and Board meeting room.

ADOPTED BUDGET The Board adopted the FY 2026/27 budget on August 17, 2026 through Resolution 2026-07 and certified the related assessment roll through Resolution 2026-08.

LA-MSID's annual budget is developed through a public process culminating in consideration and adoption by the Board of Commissioners.

Budget Framework and Key Terms

The procedural and financial foundation for the schedules that follow

This section explains the annual budget cycle, fund structure, accounting framework and policies that guide the District's use of public resources.

Table 3-1. At a glance / FY 2026/27 adopted position

At a glance	FY 2026/27 adopted position
Fiscal year	October 1, 2026–September 30, 2027
Budget status	Adopted August 17, 2026; Resolutions 2026-07 and 2026-08
Budgeted funds	General; Debt Service; Capital Projects; Capital Equipment; Bridge Renewal & Replacement
Legal control	Fund level
Reserve framework	25% formal minimum; above 50% strategic planning target; 74.0% projected spendable planning ratio
Monitoring	Quarterly revenue and expenditure reports; budget-to-actual and projection review

Budget terms

PROPOSED
Management's recommended plan presented for Board and public review; not yet adopted.

TENTATIVE
A Board-approved intermediate budget or rate position, if used. No separate tentative stage is reported for the FY27 adopted edition.

ADOPTED
The spending and financing plan formally approved by the Board.

AMENDED
The adopted budget after Board-approved changes and authorized account transfers.

PROJECTED
Management's estimate of the result expected at year-end based on activity and current information.

ACTUAL
The recorded result after the period closes; final audited amounts may include audit adjustments.

ABLE EXPLAINS
A budget is a plan. "Actual" is what happened. "Projected" is management's best year-end estimate while the year is still open.



Who Builds, Adopts, and Oversees the Budget

Roles and accountability across the annual budget process

The annual budget authorizes resources for District services within a multiyear planning framework. Under District financial policy, a balanced budget matches current revenues plus appropriated fund balance to expenditures and other financing uses.

Table 3-3. Participant / Primary budget role

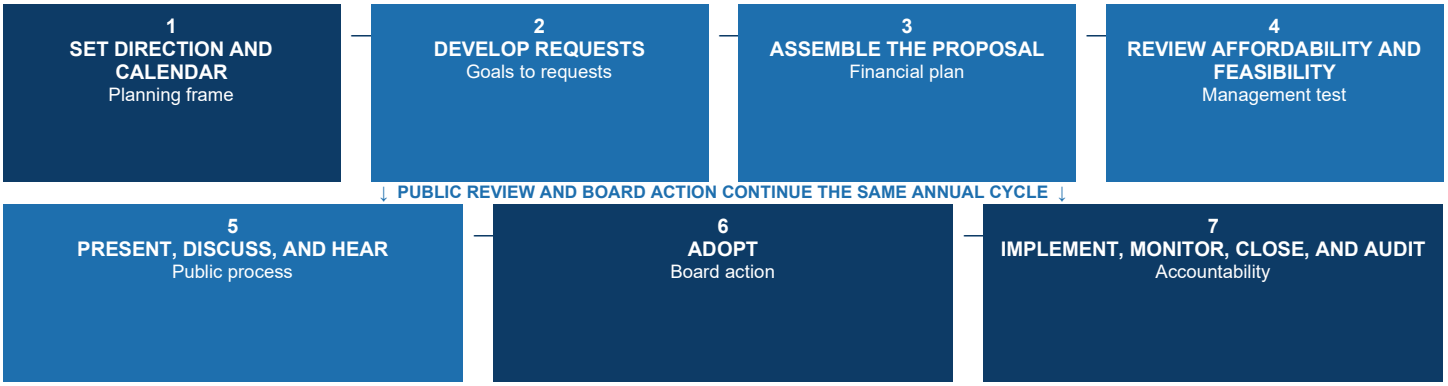
Participant	Primary budget role
Board of Commissioners	Adopts the calendar; reviews strategic and capital plans; conducts budget hearings; considers the assessment rate; adopts the budget and assessment resolution; approves amendments that change a fund budget; provides public oversight.
District Manager	Directly responsible under District policy for preparing the annual operating budget and, after Board approval, ensuring budget requirements are fulfilled; coordinates management review and corrective action.
Finance Director	Leads revenue and expenditure forecasting, line-item review, proposed-budget assembly, fund-balance analysis, debt and transfer schedules, quarterly reporting, and budget administration.
Department directors and staff	Submit operational goals and resource requests, explain service impacts, develop estimates, and manage approved appropriations.
District Engineer	Provides technical scope, cost, timing, and implementation information for infrastructure and capital-improvement planning.
Legal counsel	Advises the Board and management on resolutions, hearings, procurement, contracts and applicable legal requirements.
External auditor	Audits the final financial results and reports on the District's financial statements and compliance matters within the audit scope.

Source: LA-MSID FY 2026/27 Adopted Budget.

Annual Budget Cycle

A connected seven-stage cycle from priorities through public accountability

The seven-stage cycle connects strategic priorities and departmental requests with financial review, public participation, Board adoption, implementation and independent audit.



What Happens at Each Stage

1	**Set direction and calendar:** Strategic priorities and the Board-adopted calendar establish the planning frame. *Lead: Board / Finance.*
2	**Develop requests:** Departments translate goals into operating, staffing, equipment, and project requests. *Lead: Department directors and staff; District Engineer for capital scope.*
3	**Assemble the proposal:** Finance combines current-year results, revenue estimates, capital plans, debt schedules, transfers, and fund-balance capacity. *Lead: Finance Director.*
4	**Review affordability and feasibility:** Management tests affordability, operational feasibility, supported scope, cost, and timing. *Lead: District Manager / management staff; Engineer and legal counsel in supported roles.*
5	**Present, discuss, and hear:** Board discussion, public meetings and hearings, website posting, and public presentation provide oversight and access. *Lead: Board / Management / Finance / Communications / legal counsel as supported.*
6	**Adopt:** The Board adopts the budget and assessment resolutions. *Lead: Board of Commissioners.*
7	**Implement, monitor, close, and audit:** Staff implements the plan, reports quarterly, updates projections, seeks amendments when needed, closes accounts, and supports the independent audit. *Lead: District Manager / Finance / departments / external auditor.*

ADOPTED BUDGET Resolution 2026-07 establishes the FY27 fund appropriations, and Resolution 2026-08 imposes and certifies the related assessment roll.

FY27 Budget Calendar — Planning and Development

Milestones from the Board-approved planning calendar

1 Planning → 2 Requests & drafting → 3 Management & Board review → 4 Budget assembly

Table 3-4. Date / Milestone / Lead

Calendar date	Milestone / status	Lead
Feb. 23, 2026	Board adopts budget calendar	Board / Finance
Mar. 30	Employee meeting; distribute request form	Finance
Apr. 9	Budget request and goals forms due	Staff
Apr. 16	Requests, departmental strategy, budget/capital outlay, bridge plan, and 2027–2031 CIP reviewed	Management staff
May 4	Draft staff assignments due for review	Management staff
May 11	Completed draft assignments due for Board packet	Management staff
May 18	Board discussion: CIP, strategic plan, bridge plan	Board / Management
May 19	Staff discussion of Board items	District Manager
Jun. 1	Receive/review preliminary Lee County tax roll	Finance
Jun. 8	Final plans due for Board packet	Management staff
Jun. 15	Board action on final CIP, strategic plan, and bridge plan	Board / Management
Jun. 22	Line-item review with department heads begins	Finance / Departments

Source: approved FY 2027 Budget Planning Calendar. Dates are planned milestones unless a completed action is expressly identified.

FY27 Budget Calendar — Adoption Through Close

The public draft, adoption, launch, reporting, and year-end close sequence

1 Public draft & hearing → 2 Final inputs & adoption → 3 Publication & launch → 4 Monitoring & close

Table 3-5. Date / Milestone / Lead

Calendar date	Milestone / status	Lead
Jul. 13	Budget Draft #1 due for Board packet and website	Finance / Communications
Jul. 20	Budget hearing; Board discusses FY 2026/27 budget	Board / Management / Finance
Jul. 30	Review final Lee County roll; request Hendry County roll	Finance
Aug. 10	Final budget package milestone for Board packet and website	Finance / Communications
Aug. 17	Budget hearing/Board meeting; Board adopted the budget and assessment resolutions	Board / Management / Finance
Aug. 27	Transmit budget and assessment resolution to Lee/Hendry property appraisers and tax collectors; post budget	Finance / Communications
Aug. 31	Certify District tax roll	Finance
Sep. 30, 2026	Planned target for budget-book completion, GFOA submission, distribution, posting and accounting-system loading. These dates are planned milestones, not evidence of completion.	Finance / Communications
Oct. 1, 2026	FY 2026/27 begins	All departments
Quarterly	Revenue and expenditure reporting for periods ending Dec. 31, Mar. 31, and Jun. 30, after expenses are recorded	Finance / Board
After Sep. 30, 2027	Year-end close and independent audit	Finance / External auditor

ADOPTION STATUS The Board adopted the FY 2026/27 budget and related assessment roll on August 17, 2026 through Resolutions 2026-07 and 2026-08.

Source: approved FY 2027 Budget Planning Calendar. Dates are planned milestones unless a completed action is expressly identified.

Why LA-MSID Uses Five Funds

Separate funds preserve purpose, control, and accountability

A fund is a separate accounting entity with its own self-balancing accounts. Resources are placed in funds according to the purpose for which they may be spent and the means by which spending is controlled. The FY25 audit identifies five governmental funds, all of which appear in the FY27 adopted budget.

Table 3-6. Fund structure / Purpose and fund type

Fund	Purpose	Fund type
General Fund	Primary operating fund; accounts for resources not required elsewhere	Major governmental
Debt Service Fund	Accumulates resources to pay long-term debt	Non-major governmental
Capital Projects Fund	Acquisition, construction, or improvement of major facilities and infrastructure	Major governmental
Capital Equipment Fund	Accumulates resources for equipment maintenance and replacement	Major governmental
Bridge Renewal & Replacement Fund	Accumulates resources for bridge renewal and replacement	Major governmental

Revenues, uses, and FY27 relationship

Table 3-6. Fund structure / Revenues, uses, and FY27 relationship — continued

Fund	Principal resources	Principal uses	FY27 relationship
General Fund	Non-ad valorem assessments; interest; lease, permit-related and miscellaneous receipts	Administration, Field Operations, routine service costs, transfers	Transfers $849,224.54 to Debt Service and $355,000 to Capital Projects
Debt Service Fund	Revenue: interest; Other financing source: General Fund transfer	Principal, interest and related costs	$849,224.54 transfer supports FY27 scheduled debt service
Capital Projects Fund	Revenues: state/intergovernmental funding, grants, partnerships; Other financing source: General Fund transfer	FY27 capital projects totaling $10,952,131	$355,000 transfer; external project funding shown by project
Capital Equipment Fund	Revenues: permits and interest; Other financing sources: capital-asset sale proceeds; Accumulated fund balance: carried resources	Physical equipment $517,765 plus $75,000 ERP/intangible asset	No FY27 General Fund transfer in the adopted budget; uses accumulated resources
Bridge Renewal & Replacement Fund	Dedicated Lee and Hendry assessment components; interest	Bridge repairs and future replacement needs	$50,000 FY27 repairs; remaining resources accumulate for purpose

Resources comprise revenues, other financing sources and accumulated fund balance; they are not all current-year revenue. Fund purposes follow the FY25 audited financial statements; FY27 relationships follow the adopted FY27 budget.

How Resources Move Between Funds

District-wide totals remove internal transfers

External revenues enter the appropriate funds. An interfund transfer moves existing District resources to the fund responsible for an authorized use: it is an other financing source to the receiving fund and an other financing use of the sending fund. Both sides are eliminated from District-wide consolidated totals to avoid double counting.

1. General assessments + General Fund other revenues	**→ General Fund operations →**	Administration, Field Operations, contingency
2. General Fund resources	**$849,224.54 transfer →**	Debt Service Fund → principal and interest
3. General Fund resources	**$355,000 transfer →**	Capital Projects Fund → local project support
4. Project grants / appropriations / partnerships	**→ Capital Projects Fund →**	Project-specific infrastructure work
5. ROW permits, interest, asset proceeds, accumulated balance	**→ Capital Equipment Fund →**	Physical equipment and ERP system
6. Bridge assessment components + interest	**→ Bridge R&R Fund →**	Bridge repair and replacement

What This Means

FY27 TRANSFERS The General Fund transfers $849,224.54 to Debt Service and $355,000 to Capital Projects. These are internal financing movements, not additional District revenue or consolidated expenditures.

Why the Budget and Audit Look Different

Governmental-fund budgeting and government-wide reporting use different lenses

The District adopts budgets for all governmental funds on the modified-accrual basis using the current-financial-resources measurement focus. This is consistent with the governmental-fund financial statements; government-wide statements use accrual accounting and the economic-resources focus.

Table 3-8. Basis of budgeting and accounting / Topics 1–5

Topic	Budget-book treatment	Audited financial statement treatment
Measurement focus	Current financial resources for all budgeted governmental funds.	Governmental funds: current financial resources. Government-wide: economic resources.
Basis	Modified accrual for all budgeted governmental funds.	Governmental funds: modified accrual. Government-wide: accrual.
Revenue recognition	Budget estimates present expected resources by fund.	Governmental funds recognize measurable and available revenue; the District uses a 60-day availability period. Government-wide statements recognize revenue when earned or eligibility requirements are met.
Capital purchases	Budgeted as expenditures in the responsible governmental fund.	Governmental funds report capital outlay as expenditure; government-wide statements capitalize assets.
Depreciation	Not presented as a governmental-fund budget expenditure in the FY27 adopted budget.	Government-wide statements depreciate/amortize assets using straight-line useful lives.

Source: LA-MSID FY 2026/27 Adopted Budget and FY 2025 audited financial statements.

Table 3-8. Basis of budgeting and accounting / Topics 6–9 — continued

Topic	Budget-book treatment	Audited financial statement treatment
Debt proceeds / principal	No new debt proceeds are budgeted. Existing-note principal and interest are budgeted in the Debt Service Fund.	Fund statements report debt proceeds as other financing sources and principal when due; government-wide statements record debt as a liability and principal as liability reduction.
Interfund transfers	Shown as transfers in/out by fund; eliminated in District-wide totals.	Interfund activity is removed from government-wide statements.
Fund balance	Beginning resources plus annual surplus/deficit produce ending fund balance.	Governmental funds classify fund balance under GASB 54.
Encumbrances	Not used. Annual appropriations lapse; later-year spending requires new appropriation authority. Enforceable commitments may be tracked separately.	The FY25 audit states that encumbrance accounting is not employed.
RECONCILIATION The budget focuses on spendable current resources. Government-wide audited statements also report long-lived assets, depreciation, and long-term liabilities. Reconciliation schedules explain these differences.		

Source: LA-MSID FY 2026/27 Adopted Budget and FY 2025 audited financial statements.

Revenue and Assessment Framework

Affordability, recurring capacity, and transparent assumptions

Non-ad valorem assessments are the General Fund's principal recurring revenue source. The adopted assessment model uses billable acreage and the applicable rate classification, then records county-specific gross assessments and supported discounts. It also separately identifies assessment components dedicated to bridge renewal and replacement.

Table 3-9. FY27 adopted assessment input / Adopted budget

FY27 adopted assessment input	Adopted budget
Standard-rate billable acreage	46,748.91 acres: Lee County 45,108.42; Hendry County 1,640.49
Standard assessment rate	$192.63 per standard acre, approximately; adopted full 11.68% adjustment
Reduced-rate mitigation acreage	745.90 Lee County acres
Reduced rate	$129.06 per reduced-rate acre, approximately
General Fund gross assessment lines	$8,334,846.65 Lee; $299,689.44 Hendry
General Fund discount lines	($263,566.73) Lee; ($9,480.29) Hendry
Bridge R&R assessment components	$275,000 Lee; $10,000 Hendry
Uncollectible assumption	2% in the assessment-rate analysis
Discount assumption	3% in the assessment-rate analysis

Assessment modeling should show the bridge component, statutory or collection discounts used in the adopted analysis, and an allowance for uncollectible amounts separately so the public can see how the gross levy becomes spendable recurring revenue. The adopted rates and roll are reflected in the current schedules and Resolutions 2026-07 and 2026-08.

Other revenues and financing sources

Interest earnings, permits, lease revenue, grants, legislative appropriations, reimbursements, donations, asset-sale proceeds, and miscellaneous receipts are budgeted in the fund that receives or is authorized to use them. Capital grants and appropriations should be tied to named projects and eligibility conditions. Investment estimates should be reviewed against liquidity needs, portfolio balances, and the District's policy priority order: safety, liquidity, then investment income. Capital-asset sale proceeds are other financing sources, distinct from revenue.

POLICY GUARDRAIL District policy states that one-time or temporary revenues will not be used to pay operating expenses. This protects recurring services from structural gaps when a temporary source ends.

Expenditure and Forecasting Framework

Recurring service capacity before one-time expansion

The adopted budget distinguishes recurring operating commitments from planned one-time uses. Each driver is reviewed against the FY27 adopted approach and its longer-range effect on service capacity.

PERSONNEL

FY27 anchor: the adopted budget includes 3% COLA and 3% merit assumptions; job-description realignment affects salaries, payroll taxes, and retirement contributions.

Long-range implication: compensation and staffing decisions create recurring obligations and require succession planning.

OPERATING COSTS

FY27 anchor: line-item estimates use current budget, year-to-date activity, projected FY26 actuals, known contracts, maintenance needs, and supported cost changes.

Long-range implication: inflation, chemicals, repairs, insurance, utilities, and contractual services affect recurring capacity.

CAPITAL EQUIPMENT

FY27 anchor: five-year replacement planning informs timing; FY27 provides $517,765 for physical equipment.

Long-range implication: replacement cycles reduce emergency purchasing and uneven future costs.

TECHNOLOGY

FY27 anchor: $75,000 one-time ERP implementation/conversion in Capital Equipment and $44,500 recurring General Fund subscription, hosting, and support.

Long-range implication: modernization creates implementation needs and ongoing service costs.

CAPITAL PROJECTS

FY27 anchor: project schedules pair scope and uses with grants, appropriations, partnerships, local transfers, and available balances.

Long-range implication: future phases, maintenance, and operating impacts must be forecast.

DEBT SERVICE

FY27 anchor: principal and interest are scheduled through the Debt Service Fund.

Long-range implication: known maturities reduce annual requirements in later years, creating capacity only when confirmed.

CONTINGENCY

FY27 anchor: the General Fund includes a $40,000 expense reserve for unexpected operating costs not assignable when prepared.

Long-range implication: use should be reported and not treated as recurring program capacity.

TRANSFERS

FY27 anchor: the General Fund supports debt and capital-project purposes through separately identified transfers.

Long-range implication: transfers must be included by fund and eliminated in consolidation.

RECURRING AND NONRECURRING Personnel, recurring operating costs, and ongoing technology support affect annual service capacity. Physical equipment and ERP implementation are separately identified one-time uses in FY27.

Five-year forecasting approach

The completed FY27–FY31 General Fund forecast begins with FY27 Adopted as the adopted base year. It carries supported personnel, contractual, maintenance, equipment, transfer and debt assumptions through FY31. The approved methodology includes 3% recurring growth, the annual equipment provision, supported vegetation and preserve-maintenance timing, recurring ERP cost, and the exact debt-service path. Known events override mechanical growth; forecast years are planning estimates and not appropriations.

FORECAST ≠ APPROPRIATION Forecast amounts are planning estimates—not future appropriations. Each future Board retains authority over its annual budget.

Reserve Position and Policy Floor

Three measures with three different roles

The formal reserve policy, strategic target and spendable planning ratio serve different purposes. Table 7-14 presents the separate FY2027 projected policy comparison.

Table 3-11. General Fund reserve measure / FY27 adopted budget

General Fund reserve measure	FY27 adopted budget
Projected ending fund balance	$6,315,889
Nonspendable	$16,033 - prepaid items and utility deposits
Spendable / non-designated reserve	$6,299,856
Spendable planning ratio	Approximately 74.0% of General Fund expenditures and transfers
Formal minimum	25% of General Fund operating expenditures
Strategic planning target	Above 50%

Reserve benchmark: policy floor, planning target, and projected FY27 position

POLICY FLOOR
25% formal minimum of General Fund operating expenditures

PLANNING TARGET
Above 50% strategic objective - not the formal minimum

SPENDABLE PLANNING RATIO
Approximately 74.0% of General Fund expenditures and transfers

How the policy responds if reserves fall below the floor

If the annual audit shows unassigned fund balance below 25% of General Fund operating expenditures, the District Manager must advise the Board and submit a restoration plan using committed or assigned balance reductions, expenditure reductions, revenue increases, or a combination. Policy calls for restoration within two years.

RESILIENCE, NOT RECURRING REVENUE The strategic target above 50% is a planning objective, not a substitute for the formal policy minimum. The projected 74.0% position is an estimate and may change with revenues, expenditures, transfers, or final classifications. Strong reserves provide resilience, but they are not a permanent substitute for recurring revenue.

Fund Balance Classifications and Responsible Use

Table 3-12. Classification / Plain-language meaning

Classification	Plain-language meaning	Authority / example
Nonspendable	Not in spendable form or legally/contractually required to remain intact.	FY27: $16,033 in prepaids and utility deposits.
Restricted	Use is limited by external parties, law, or enabling legislation.	District policy states such General Fund resources are instead budgeted/reported in debt service or capital project funds.
Committed	Use is limited by Board resolution.	Board may establish or change commitments by the same formal action.
Assigned	Management intends the resources for a specific purpose that is not restricted or committed.	May include an amount used to close a subsequent-year projected gap.
Unassigned	Residual General Fund amount not otherwise classified.	Primary measure tested against the 25% minimum.
Unrestricted	Committed + assigned + unassigned.	Broader policy term; not all components are equally available.

Responsible use

APPROPRIATE ONE-TIME USES
Cash-flow timing, emergencies, unanticipated revenue shortfalls, disasters, one-time capital needs, and Board-approved stabilization purposes.

RECURRING-OPERATIONS CAUTION
Reserves should not routinely finance recurring operations. A structural deficit repeats unless recurring revenue rises or recurring costs fall.

SPENDING ORDER When more than one fund-balance class is available, resources are used in this order: restricted, committed, assigned and unassigned, unless legal or contractual requirements provide otherwise.

Capital, Equipment, and Full-Life-Cycle Planning

Define the asset first, then plan the complete commitment

Table 3-13. Category / Definition for planning

ROUTINE OPERATING EQUIPMENT
Lower-cost tools, supplies, repairs, or items treated as operating expense. FY27 example: small tools, equipment repair, and operating supplies in departmental lines.

CAPITAL EQUIPMENT
Long-lived equipment or intangible assets meeting District capitalization criteria. FY27 example: physical program $517,765; ERP/financial system $75,000.

CAPITAL PROJECT
Acquisition, construction, or improvement of major facilities or infrastructure. FY27 example: $10,952,131 Capital Projects Fund program.

INFRASTRUCTURE
Long-lived drainage, water-management, bridge, land-improvement, or related public works assets. FY27 example: named project appropriations and bridge renewal/replacement activity.

Capital asset policy

District policy defines buildings, infrastructure, and equipment as capital assets when cost is at least $5,000 and useful life exceeds one year. Capital assets are recorded at historical cost, or estimated historical cost when unavailable; donated assets use acquisition value. Buildings and infrastructure generally use 10-50-year lives and equipment 4-25 years. Normal maintenance and repairs that do not add value or materially extend useful life are not capitalized.

Planning and funding

1. The multi-year Capital Improvement Plan is updated annually and coordinated with the operating budget.
2. Each proposed project should identify estimated cost, likely funding sources, timing, strategic alignment, and future operating or maintenance costs before Board approval.
3. The five-year Capital Equipment Replacement Plan sequences replacements based on condition, service need, useful life, and available resources.
4. Grants, legislative appropriations, partnerships, transfers, debt, and accumulated fund resources are matched to eligible uses; external funding does not eliminate future maintenance obligations.
5. A continuing project should preserve its name, funding source and revised schedule, but later-year spending requires a new annual appropriation.

FY27 Capital and Debt Highlights

Adopted amounts, annual authority, and the maturity path

Table 3-14. Program / FY27 adopted amount

Program	FY27 adopted amount	Budget treatment
Capital Projects Fund	$10,952,131	Named infrastructure/project expenditures, supported by project revenues, a $355,000 General Fund transfer, and available resources.
Physical capital-equipment program	$517,765	Rubber-tire backhoe $165,000; fleet vehicles $110,000; trailers $72,000; continuing FY26 dump-truck purchase/new FY27 appropriation $57,765; remaining physical equipment $113,000.
ERP / financial system	$75,000	Capital Equipment Fund one-time implementation/conversion; $44,500 recurring subscription, hosting and support is separately budgeted in the General Fund.
CREST	$0 FY27 appropriation	Expected complete in FY26; no FY27 appropriation required.
ROBUST	$0 FY27 appropriation	Remains strategically relevant; no FY27 appropriation in the adopted budget.
Debt service	$849,224.54	Three scheduled obligations funded through the Debt Service Fund; interest earnings are budgeted separately.

Debt through maturity

District debt policy confines long-term borrowing to capital improvement projects unless an emergency or Board approval provides otherwise, prohibits notes for operating deficits, and requires repayment within the financed project's expected useful life. The FY27 schedule includes FDEP SW109030, FDEP SW109041, and the FCB Note Series 2017.

Supported long-range assumptions show annual debt-service reductions of $583,260 after the final January 1, 2028 payment, $142,680 after August 15, 2029, and $123,284 after February 15, 2030. These reductions should be reflected only when the corresponding obligations mature and should not be committed in advance without an updated forecast.

LIFE-CYCLE TEST Before approving a project or equipment purchase, consider acquisition, financing, staffing, insurance, energy, maintenance, replacement, and disposal - not just the first-year appropriation.

How the Budget Can Change After Adoption

Authority remains distinct from purchasing and account administration

Adoption begins budget administration; it does not end it. The District Manager is responsible for fulfilling the approved budget, the Finance Director maintains budgetary control and reporting, and department directors manage services within approved resources and identify variances early.

Table 3-15. Control / Supported requirement

Control	Supported requirement
Legal level of control	Fund level.
Board amendments	Any amendment that increases or decreases a fund budget requires Board approval. Financial policy states all amendments must be approved by the Board.
Account transfers	Finance Director may transfer among expenditure accounts during the fiscal year as needed, provided transfers are not between capital projects, between funds, or from reserves.
Timing	Budget amendments follow current District policy and applicable law.
Quarterly reports	Finance Director prepares revenue and expenditure reports for periods ending December 31, March 31, and June 30 after expenses are recorded.
Emergencies	Current policy grants the District Manager specified emergency purchasing authority and requires Board ratification of emergency expenditures over $30,000 at the next regular meeting. This does not independently amend a fund budget.
Unanticipated revenue	Receipt or award does not itself create spending authority. The Board must approve the applicable fund-budget amendment before unanticipated grants, reimbursements or other revenue are spent.
Year-end	Update projected actuals, record approved amendments, close accounts, prepare audit support, and reconcile final results.

AUTHORITY CAUTION Purchasing authority and budget-amendment authority are different. A purchase may comply with procurement authority yet still require an available appropriation and, when the fund budget changes, Board approval.

Monitoring and Corrective Action

From recorded activity to an accountable public result

Monitoring connects the adopted plan to current information. Each stage has a distinct purpose, and corrective action does not change the fund-level authority rules described in this section.

Table 3-16. 1. Record / 2. Compare



What happens at each stage

1. RECORD
Post revenues, expenditures, transfers, and commitments.

2. COMPARE
Compare activity to the adopted and amended budget.

3. FORECAST
Update the expected year-end result.

4. EXPLAIN
Identify timing, volume, price, scope, or funding variance.

5. ACT
Correct operations or request an amendment.

6. REPORT
Report to management, the Board, and the public.

QUARTERLY PUBLIC REVIEW Revenue and expenditure reports are prepared for periods ending December 31, March 31, and June 30 after expenses are recorded. Projections and variance explanations help identify whether operational correction or a Board-approved amendment is needed.

Financial Policies - Requirements and FY27 Application

What the policy governs, why it matters, and how it affects FY27

General Fund revenues of $8,525,019 cover expenditures and transfers of $8,510,019, leaving a $15,000 increase. The approved FY2025 post-audit reserve test was 95.45%, above the 25% minimum. The FY2027 74.0% spendable planning ratio is a separate measure.

Table 3-17. Policy area / Core requirement

Policy area	Core requirement	Why it matters	FY27 application	Source
Balanced budget	Current revenues + appropriated fund balance = expenditures and other financing uses.	Prevents hidden imbalance.	The adopted budget uses available balances and shows each fund's annual change.	Financial Policies §6.1
Fund balance	Maintain GASB 54 classifications; minimum unassigned General Fund balance of 25% of operating expenditures; restore a shortfall within two years.	Supports cash flow and resilience.	FY2025 post-audit test: 95.45%, above the 25% minimum. FY2027 projected policy comparison: 86.23%; see Table 7-14. The 74.0% spendable planning ratio and above-50% strategic target are separate measures.	Financial Policies §6.5
Revenue / recurring costs	Do not use one-time or temporary revenue for operating expense.	Protects service continuity.	Separate recurring assessment capacity from grants, proceeds, and reserves.	Financial Policies §6.2
Investment	Safety, liquidity, then income; diversify; maintain controls; quarterly performance/reporting.	Protects principal and access to cash.	Interest estimates reviewed with cash needs and allowable investments.	Investment Policy §6.3 (2026)
Debt	Long-term borrowing for capital; no notes for operating deficits; term no longer than useful life.	Aligns cost with benefit.	Budget all three obligations through maturity.	Financial Policies §6.4
Capital planning	Multi-year CIP, annual update, operating-cost projection, funding identified before approval.	Reduces deferred costs and surprises.	FY27 $10.952 million program.	Current Policy & Procedures

MATRIX CONTINUES The remaining policy areas continue on the next page with the same columns and source distinctions.

Financial Policies - Requirements and FY27 Application

What the policy governs, why it matters, and how it affects FY27

Table 3-17. Policy area / Core requirement - continued

Policy area	Core requirement	Why it matters	FY27 application	Source
Asset capitalization	$5,000 threshold; useful life >1 year; straight-line depreciation/amortization.	Consistent asset reporting.	$517,765 physical equipment + $75,000 ERP.	Capital Asset Policy
Equipment replacement	Use condition, service need, useful life, and replacement planning.	Promotes continuity and affordability.	Five-year replacement plan informs FY27 purchases.	Fleet / Financial Policies
Procurement	Competition, documented authority, no purchase splitting, emergency and exception documentation.	Fairness and value.	Purchases executed under current guidelines and Board approvals.	Purchasing Guidelines / current policy
Budget amendments	Fund-level control; Board approval for fund budget changes; limited account-transfer authority.	Preserves legal control.	Track adopted, amendments, and final budget separately.	Financial Policies §6.1
Reporting / audit	Quarterly operating reports and annual independent audit.	Public accountability.	Publish budget-to-actual, projections, and audited results.	Financial Policies; FY25 Audit
Grants / outside funding	Aggressively seek available funds; align capital assistance with CIP priorities.	Leverages local resources.	Project schedules identify external support.	Financial / CIP Policies
Long-range forecast	Update future capital projections and operating impacts.	Tests sustainability.	Five-year view incorporates debt, assets, staffing, and maintenance.	Financial / CIP Policies

Policy Clarifications & Future Recommendations

Existing requirements and practices, with remaining reporting qualifications

STATUS AND AUTHORITY Policy requirements, accounting and administrative practices, and reporting recommendations are identified separately below. Recommendations do not become Board-adopted requirements unless separately approved.

Table 3-18. Policy clarification / FY27 status

ACCOUNTING PRACTICE — BASIS OF BUDGETING

The FY25 audit supports the modified-accrual / current-financial-resources basis described in this section.

POLICY — ANNUAL APPROPRIATIONS

Annual appropriations lapse at year-end. The District does not use encumbrance accounting; all later-year spending, including continuing capital projects, requires new annual appropriation authority.

POLICY — UNANTICIPATED REVENUE

Resolution 2026-07 and District policy require a Board-approved fund-budget amendment before unanticipated revenue may be spent.

REPORTING LIMITATION — FY26 AMENDMENTS

Complete FY26 amendment history is not independently established. Recommended reporting should distinguish adopted, amended, final and actual amounts.

DISCLOSURE — RESERVE CLASSIFICATIONS

The Budget Book separately identifies the $16,033 nonspendable amount and the $6,299,856 spendable planning measure; final audited GASB classifications remain controlling.

ADMINISTRATIVE PRACTICE — PROJECT RECORDS

Continuing projects retain their names, funding history and revised schedules. These records support continuity without extending annual spending authority.

POLICY — AMENDMENT REQUIREMENTS

Budget amendments follow current District policy and applicable law.

Long-Term Financial Risks and Planning Factors

Supported factors for testing sustainability - not future appropriations

CURRENT ADOPTED AUTHORITY

FY27 Adopted is the adopted base year and the current authorized spending and financing plan.

FUTURE PLANNING ESTIMATES

FY28-FY31 amounts are planning estimates. Forecast does not equal appropriation; each future Board retains annual budget authority.

The five-year outlook should show whether recurring revenue can sustain recurring services while preserving assets and reserves. These factors are supported by District planning materials; they are not predictions that each risk will occur or that each opportunity will be funded.

Table 3-19. Factor / Financial effect

DEVELOPMENT AND STORMWATER STORAGE

Development and loss of natural stormwater storage can increase system demand and infrastructure pressure. Coordinate strategic, technical, capital, and funding plans; evaluate external partnerships.

RECURRING OPERATING-COST GROWTH

Personnel, insurance, contracts, chemicals, utilities, and maintenance can outpace existing revenue. Update projections from current actual trends and separate recurring from one-time costs.

STAFFING AND SUCCESSION

Vacancies, realignment, training, and retention affect capacity and cost. Link workforce planning and performance measures to the forecast.

PRESERVE AND INFRASTRUCTURE MAINTENANCE

Deferral can increase future repair or restoration costs. Use supported phased maintenance assumptions and asset-condition information.

CAPITAL-EQUIPMENT REPLACEMENT

Large assets create uneven purchase cycles. Maintain a five-year replacement plan and accumulated resources.

FUTURE CAPITAL PROJECTS

Major works may require grants, appropriations, partnerships, local match, or debt. Show project phases, funding gaps, operating effects, and affordability.

DEBT RETIREMENT

Scheduled maturities reduce annual debt requirements after FY27. Reflect reductions only after maturity; evaluate capacity through Board priorities.

RESERVE SUSTAINABILITY

High reserves provide resilience but can decline quickly if used for recurring gaps. Monitor classification, ratio, cash flow, and multi-year drawdown.

ASSESSMENT AFFORDABILITY

Rate changes affect property owners and recurring service capacity. Show acreage, classifications, discounts, uncollectible assumptions, and service impacts.

OUTSIDE FUNDING

Reduces local capital burden but may impose timing, match, eligibility, and maintenance obligations. Maintain grant readiness and full-life-cycle cost estimates.

TECHNOLOGY MODERNIZATION

ERP implementation can improve controls and reporting while adding transition and recurring service costs. Budget implementation, training, data conversion, controls, and ongoing support.

DECISION LENS A sustainable plan balances service level, assessment affordability, asset condition, debt, and reserves across the full five-year horizon - not one year in isolation.

Transparency & Accountability

Required reporting, internal review practices, and suggested public timing

This schedule distinguishes requirements described in District policy from established administrative practices and recommended public reporting. Recommended timing does not create a new deadline or Board-adopted requirement.

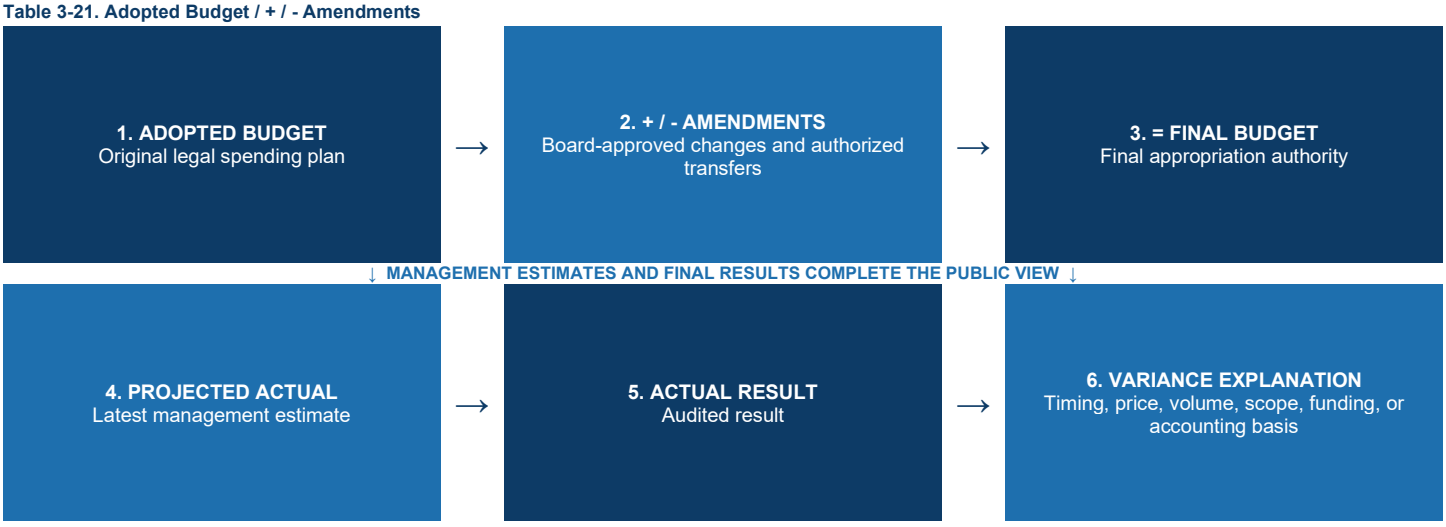
Table 3-20. Reporting content, timing and authority

Report	Public reporting content	Timing and basis
Budget status	Proposed, tentative (if used), adopted, amendments, and final budget	Established procedure: at each formal budget stage.
Budget-to-actual	Revenue and expenditure by fund; material variance explanations	Policy: quarterly reports after expenses are recorded. Internal practice: monthly review.
Assessment revenue	Gross levy, classifications, discounts, collections, uncollectible experience, and variance	Recommended: periodically during collections.
Fund balance	Beginning, annual change, ending, classification, and benchmark ratio	Recommended: quarterly projections. Audited classifications: annually.
Capital projects	Budget, funding, contracts, expenditures, percent complete, schedule, risks, and next milestone	Recommended: quarterly project reporting.
Equipment	Plan year, adopted amount, purchase status, actual cost, later-year appropriation and replacement impact	Recommended: quarterly and at purchase closeout.
Debt	Beginning principal, principal, interest, ending principal, and next maturity	Established procedure: annual budget and audit schedules.
Interfund transfers	Sending fund, receiving fund, purpose, authority, and elimination in total	Budget and amendment procedure.
Performance / strategy	Measure target, result, status, and linked strategic goal	Annual reporting commitment: at least annually.
Audit	Audited statements, findings, corrective action, and reconciliation to budget book	Required: annual independent audit.

From Adopted Plan to Audited Result

A consistent reconciliation for budgets, projections, actuals, and variances

Table 3-21. Adopted Budget / + / - Amendments



Use the same reconciliation at every level

Repeat this reconciliation at the all-funds, fund, department, and major-capital-project levels. The sequence separates the original legal plan, Board-approved changes and authorized transfers, final appropriation authority, management's current estimate, and the audited result.

TIMING
Activity or reimbursement occurs in a different period than planned.

PRICE OR VOLUME
Unit costs or service demand differ from the adopted assumptions.

SCOPE OR FUNDING
Project work, eligible costs, grants, or other resources change.

ACCOUNTING BASIS
Budgetary presentation and audited accounting recognize an item differently.

NEXT: THE FINANCIAL SCHEDULES Section 3 explains how LA-MSID organizes and governs the budget. Section 4 moves to the actual financial summaries and fund schedules.

SECTION 4

FINANCIAL SUMMARIES & FUND OVERVIEW

04

ADOPTED FINANCIAL PLAN

FY 2026/27 ADOPTED BUDGET • ADOPTED AUGUST 17, 2026

$19.51M
EXTERNAL RESOURCES

$19.75M
EXPENDITURES

$9.78M
ENDING FUND BALANCE

PURPOSE

This section translates the accounting budget into a public-facing view of what the District expects to receive, spend, transfer among funds and retain at year-end. It bridges financial policy with the detailed operating, capital and performance schedules that follow.

READ THE PLAN IN THREE MOVES

Resources identify what is available. Uses show the adopted service and capital plan. Fund balance shows the cumulative position after annual activity.

Adoption Status and Financial Periods

Historical actuals, current-year projections and adopted authority

The Board adopted the FY2026/27 budget through Resolution 2026-07 and certified the assessment roll through Resolution 2026-08 on August 17, 2026. FY25 Actual is audited; FY26 Projected reflects the September 30, 2026 estimates in the adopted financial schedules. Future-year forecasts are planning estimates, not appropriations.

Table 4-1. Financial period labels used in this section

Label	Meaning
FY25 Actual	FY25 audited governmental-fund statements
FY26 Adopted	Board-approved FY25/26 budget schedule
FY26 Amended	Separate amended-basis presentation; equal values, where shown, do not by themselves establish amendment history.
FY26 Projected	Projected actual at September 30, 2026 schedule
Final presented	Final budget presented and adopted without changes on August 17, 2026
FY27 Adopted	Budget adopted August 17 through Resolution 2026-07; assessment roll through Resolution 2026-08

DISTRICT-WIDE TAKEAWAY External resources of $19.51 million support $19.75 million of expenditures after internal transfers are eliminated. The $242,165 planned fund-balance reduction primarily supports Capital Equipment purchases; the General Fund remains essentially balanced.

Source: Resolution 2026-07; Resolution 2026-08; FY2026/27 Adopted Budget financial schedules; FY2025 audited governmental-fund statements.

District-wide FY27 Financial Position

External resources, annual uses, and projected ending balances

$19.51M
EXTERNAL RESOURCES
District-wide

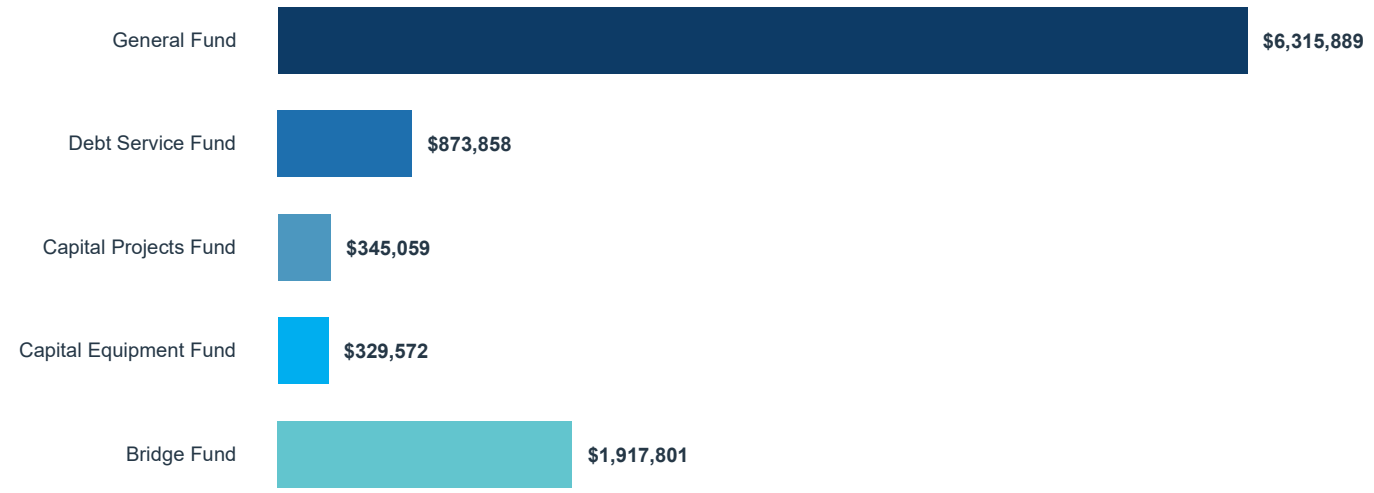
$19.75M
EXPENDITURES
Whole-dollar precision

($242,165)
NET CHANGE
Fund-balance reduction

Table 4-2. District-wide FY27 adopted financial position

Measure	FY27 Adopted
External resources	$19,507,750
Interfund transfers, gross	$1,204,225
Expenditures	**$19,749,915**
Net change	**($242,165)**
Projected beginning fund balance	$10,024,345
Projected ending fund balance	**$9,782,180**

Figure 4-1. FY27 projected ending fund balance by fund



Data equivalent: General Fund — $6,315,889; Debt Service Fund — $873,858; Capital Projects Fund — $345,059; Capital Equipment Fund — $329,572; Bridge Fund — $1,917,801.

WHY TRANSFERS APPEAR TWICE Transfers are resources to receiving funds and uses of the General Fund. The District-wide totals eliminate both sides to avoid counting the same resources twice; Table 4-3 shows the reconciliation.

Source: FY2026/27 Adopted Budget financial schedules. Projected ending fund balance is cumulative balance after FY27 activity; it is not annual revenue.

FY27 All-Funds Summary

Table 4-3, View A — annual activity by fund

This fund-level view shows each fund's external resources, internal financing, expenditures, and annual change. Internal transfers are reported in both the sending and receiving funds; the consolidated line removes both sides.

Table 4-3. FY27 all-funds summary — View A: annual activity

Fund	External resources	Transfers in	Total resources	Expenditures	Transfers out	Net change
General	$8,525,019	$0	$8,525,019	$7,305,794	$1,204,225	$15,000
Debt Service	$7,000	$849,225	$856,225	$849,225	$0	$7,000
Capital Projects	$10,597,131	$355,000	$10,952,131	$10,952,131	$0	$0
Capital Equipment	$73,600	$0	$73,600	$592,765	$0	($519,165)
Bridge	$305,000	$0	$305,000	$50,000	$0	$255,000
Fund-level total	**$19,507,750**	**$1,204,225**	**$20,711,974**	**$19,749,915**	**$1,204,225**	**($242,165)**
Consolidated	**$19,507,750**	**—**	**$19,507,750**	**$19,749,915**	**—**	**($242,165)**

ROUNDING & TRANSFER NOTE The fund-level total for resources is $20,711,974. External resources plus the separately rounded transfer display appears to equal $20,711,975; the one-dollar presentation effect comes from rounding the exact General Fund transfer of $1,204,224.54.

External resources comprise $19,487,750 of revenue and $20,000 of capital-asset sale proceeds classified as an other financing source. Interfund transfers are excluded from the consolidated amount; adopted amounts and rounding conventions are unchanged. See Appendix B, Table B-1.

Source: FY2026/27 Adopted Budget financial schedules; Resolution 2026-07. Whole-dollar publication values shown.

Table 4-3. FY27 all-funds summary — View B: projected balances — continued

Fund	Projected beginning fund balance	FY27 net change	Projected ending fund balance
General	$6,300,889	$15,000	$6,315,889
Debt Service	$866,858	$7,000	$873,858
Capital Projects	$345,059	$0	$345,059
Capital Equipment	$848,737	($519,165)	$329,572
Bridge	$1,662,801	$255,000	$1,917,801
Source aggregate	**$10,024,345**	**($242,165)**	**$9,782,180**

ADOPTED APPROPRIATION RECONCILIATION Total adopted fund-level uses are $20,954,140 when expenditures and transfers out are added. This presentation is larger than the $19,749,915 appropriation in Resolution 2026-07 because it includes the General Fund's $1,204,224.54 of interfund transfers. Those transfers reappear as resources in Debt Service and Capital Projects. Eliminating both sides leaves $19,749,915 of District-wide expenditures at whole-dollar precision, matching the adopted appropriation after whole-dollar rounding.

The consolidated annual change is a $242,165 reduction in fund balance. Beginning fund balance is carried from prior years and is not included in annual revenue.

ROUNDING NOTE Displayed fund rows may sum to $10,024,344 at the beginning and $9,782,179 at the end, while the source aggregates are $10,024,345 and $9,782,180. These are source rounding effects. Totals retain the source aggregation basis.

Source: FY2026/27 Adopted Budget financial schedules; Resolution 2026-07. Exact transfer: $1,204,224.54.

FY25 Audited Governmental-Fund Results

A common historical baseline for the adopted financial plan

Audited governmental-fund results provide the historical anchor for the multi-period schedules that follow. The presentation below preserves the audited fund totals and distinguishes other financing sources and uses from annual revenue and expenditures.

Table 4-4. FY25 audited governmental-fund results

Fund	Revenue	Expenditures	Other financing, net	Net change	Ending fund balance
General	$7,909,575	$5,808,601	($1,787,819)	$313,155	$5,848,586
Capital Equipment	$354,158	$414,035	$1,050,905	$991,028	($81,137)
Capital Infrastructure Projects	$85,793	$1,179,757	$1,121	($1,092,843)	$274,357
Bridge	$337,882	$341	$0	$337,541	$1,352,801
Debt	$20,547	$849,225	$849,225	$20,547	$856,684
Total governmental	**$8,707,955**	**$8,251,959**	**$113,432**	**$569,428**	**$8,251,291**

HOW TO USE THIS TABLE FY25 Actual is an audited reporting basis, while FY26 Projected and FY27 Adopted are management and budget schedules. The labels stay visible in later comparisons so historical results are not mistaken for appropriations.

Source: LA-MSID FY2025 audited governmental-fund statements, governmental-fund statements and Exhibit 3.

Fund Profiles: General and Debt Service

Purpose, resources, annual uses, and projected balances

Table 4-10. General Fund fund profile

Profile element	General Fund
Purpose	Primary operating fund for District services and administration
Principal revenue	Assessments, interest, leases, and miscellaneous receipts
External revenue	$8,525,019
Transfers in	$0
Expenditures	$7,305,794
Transfers out	$1,204,225
Net change	$15,000
FY26 projected ending / FY27 beginning	$6,300,889
FY27 projected ending	$6,315,889
Major activity	Operations plus transfers supporting debt service and capital projects
Key consideration	Recurring operating capacity and the timing of project support
Relationship to other funds	Transfers support Debt Service and Capital Projects

Table 4-11. Debt Service Fund fund profile

Profile element	Debt Service Fund
Purpose	Principal and interest payments on outstanding debt
Principal resources	Revenue: interest; Other financing source: General Fund transfer
External revenue	$7,000
Transfers in	$849,225
Expenditures	$849,225
Transfers out	$0
Net change	$7,000
FY26 projected ending / FY27 beginning	$866,858
FY27 projected ending	$873,858
Major activity	Scheduled payments on three loans.
Key consideration	Debt-payment timing and investment earnings
Relationship to other funds	Receives $849,224.54 from the General Fund

Source: FY2026/27 Adopted Budget financial schedules. Published transfers are rounded to whole dollars; exact General Fund transfer to Debt Service is $849,224.54.

Fund Profiles: Capital Projects and Equipment

Project delivery, planned purchases, and use of accumulated resources

Table 4-12. Capital Projects Fund fund profile

Profile element	Capital Projects Fund
Purpose	Infrastructure projects and multiyear capital improvements
Principal resources	Revenues: state, local and project receipts; Other financing source: General Fund transfer
External revenue	$10,597,131
Transfers in	$355,000
Expenditures	$10,952,131
Transfers out	$0
Net change	$0
FY26 projected ending / FY27 beginning	$345,059
FY27 projected ending	$345,059
Major activity	Delivery of the funded capital-project portfolio
Key consideration	Grant timing, reimbursement timing, and project delivery
Relationship to other funds	Receives $355,000 from General Fund: $200,000, $85,000, and $70,000 allocations; reallocation requires budget amendment

Table 4-13. Capital Equipment Fund fund profile

Profile element	Capital Equipment Fund
Purpose	Vehicles, heavy machinery, equipment, and one-time ERP implementation
Principal resources	Revenues: permits and interest; Other financing sources: capital-asset sale proceeds; Accumulated fund balance: carried resources
External resources	$73,600
Transfers in	$0
Expenditures	$592,765
Transfers out	$0
Net change	($519,165)
FY26 projected ending / FY27 beginning	$848,737
FY27 projected ending	$329,572
Major activity	Physical equipment purchases plus one-time ERP implementation
Key consideration	Purchase timing and final procurement costs
Relationship to other funds	No FY27 General Fund transfer; $75,000 one-time ERP cost is separate from $44,500 recurring General Fund support

Source: FY2026/27 Adopted Budget financial schedules; adopted capital-project and equipment schedules.

Fund Profile: Bridge

A dedicated assessment supports long-term bridge repair capacity

Table 4-14. Bridge Fund fund profile

Profile element	Bridge Fund
Purpose	Dedicated bridge repair and renewal
Principal revenue	Lee and Hendry bridge assessments plus interest
External revenue	$305,000
Transfers in	$0
Expenditures	$50,000
Transfers out	$0
Net change	$255,000
FY26 projected ending / FY27 beginning	$1,662,801
FY27 projected ending	$1,917,801
Major activity	Building capacity for bridge repair and renewal
Key consideration	Bridge condition, project timing, and dedicated-use restrictions
Relationship to other funds	Separate assessment allocation; no General Fund transfer

Fund relationships

OPERATING CENTER The General Fund finances day-to-day services and transfers $1,204,224.54: $849,224.54 to Debt Service and $355,000 to Capital Projects.

CAPITAL PLAN Capital Projects is balanced at $10,952,131. Capital Equipment uses current resources and accumulated fund balance for $592,765 of spending, with no FY27 General Fund transfer.

DEDICATED BRIDGE RESOURCES The $285,000 Bridge assessment allocation is external revenue, not a transfer. With interest, it supports a $255,000 fund-balance increase after $50,000 of spending.

Source: FY2026/27 Adopted Budget financial schedules. All five funds remain legally and analytically distinct.

Revenue and Other Financing Sources

Table 4-5, View A — changes: FY2027 Adopted vs. FY2026 Adopted

Table 4-5. Revenue and other financing sources — View A: period comparison

Category	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted	$ change	% change
Non-ad valorem assessments	$7,946,543	$8,015,535	$8,098,612	$8,919,536	$904,001	11.3%
Assessment discounts / reductions	Included in audited net assessment total	($231,916)	($234,061)	($273,047)	($41,131)	-17.7%
Interest	$354,051	$170,600	$276,810	$155,600	($15,000)	-8.8%
Permit	$311,312	$50,000	$875,000	$50,000	$0	0.0%
Grants / intergovernmental	$52,835	$0	$345,889	$1,170,000	$1,170,000	New
Legislative appropriations	$0 separately reported	$3,613,000	$1,348,594	$3,425,000	($188,000)	-5.2%
Lease / rental	Included in audited miscellaneous revenue	$31,780	$33,311	$31,780	$0	0.0%
Asset-sale proceeds	$59,837	$0	$74,369	$20,000	$20,000	New
Reimbursements	Not separately reported	$0	$0	$0	$0	—
Donations	Not separately reported	$2,750	$2,750	$2,750	$0	0.0%
Miscellaneous	$43,214	$7,156,000	$389,756	$6,006,131	($1,149,869)	-16.1%
Interfund transfers	$1,787,819	$1,215,225	$1,215,225	$1,204,225	($11,000)	-0.9%

COMPARABILITY NOTE FY25 audited statements combine some revenue categories that the budget schedules present separately. Where categories are not separately reported, explanatory labels are used instead of numerical estimates.

Source: FY2025 audited governmental-fund statements; FY2025/26 budget and projected-actual schedules; FY2026/27 Adopted Budget financial schedules.

Revenue and Other Financing Sources

Table 4-5, View B — resource character across the periods shown

Table 4-5. Revenue and other financing sources — View B: classification and receiving funds — continued

Category	Resource character	Receiving funds across periods shown
Non-ad valorem assessments	Recurring	Bridge, Capital Equipment, General
Assessment discounts / reductions	Recurring adjustment	General
Interest	Recurring / rate-sensitive	Bridge, Capital Equipment, Capital Projects, Debt, General
Permit	Recurring / activity-sensitive	Capital Equipment
Grants / intergovernmental	Nonrecurring / project-specific	Capital Projects
Legislative appropriations	Nonrecurring / project-specific	Capital Projects
Lease / rental	Recurring	General
Asset-sale proceeds	Nonrecurring	Capital Equipment, Capital Projects, General
Reimbursements	Nonrecurring / variable	General
Donations	Nonrecurring / variable	General
Miscellaneous	Nonrecurring / project-specific	Capital Equipment, Capital Projects, General
Interfund transfers	Internal financing	Capital Equipment, Capital Projects, Debt

INTERPRETATION Recurring revenue supports ongoing service capacity. Project-specific receipts and asset sales should not be treated as permanent support for recurring costs. Interfund transfers are internal financing and are eliminated in the District-wide revenue view.

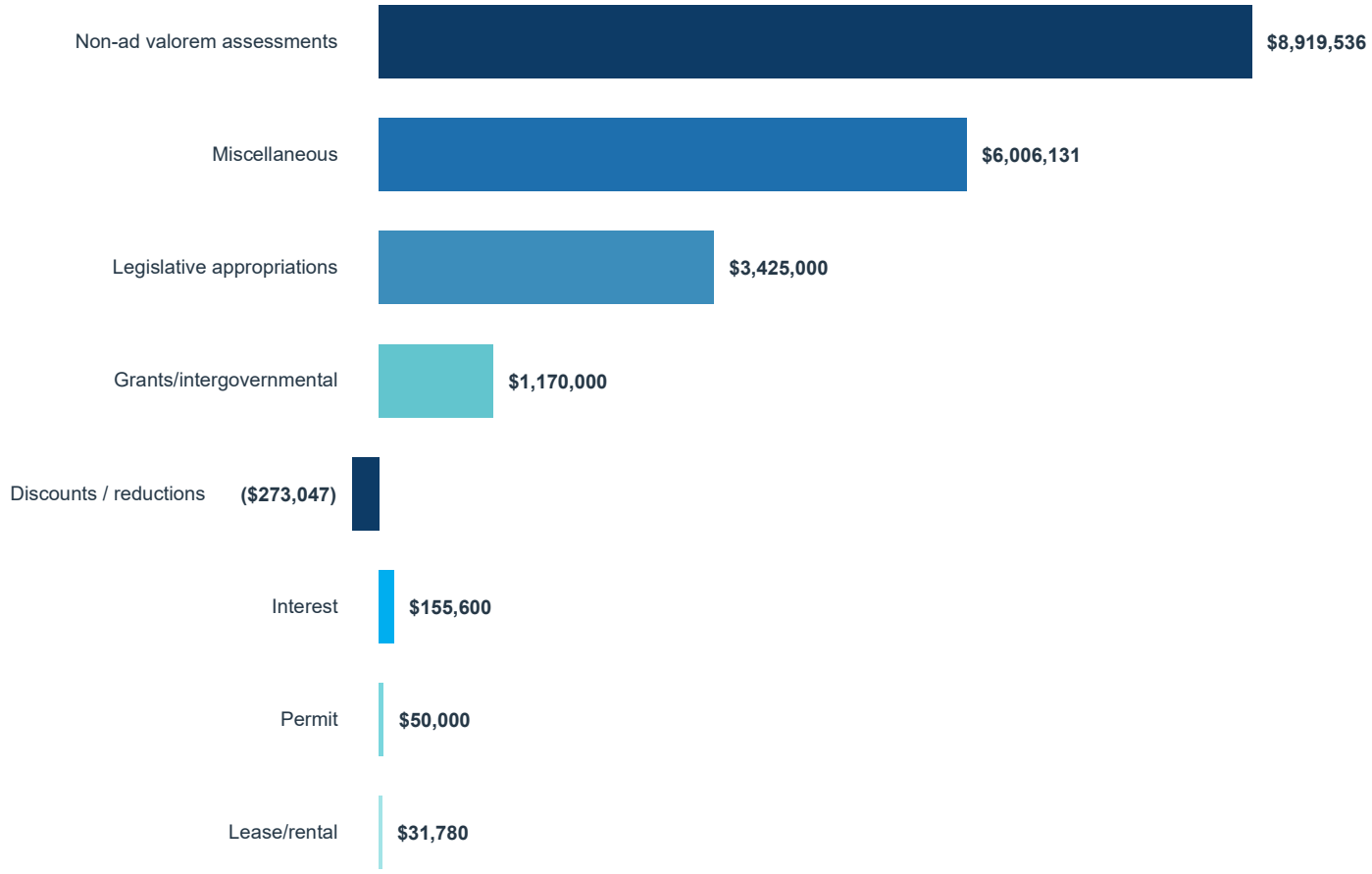
Source: FY2025 audited governmental-fund statements and FY2026/27 adopted financial schedules. Receiving funds cover FY25 Actual, FY26 Adopted, FY26 Projected and FY27 Adopted; a listed fund need not receive that resource in every period.

What Drives FY27 External Revenue

Selected external sources; interfund transfers are excluded

The adopted plan combines a stable assessment base with large project-specific receipts. The chart emphasizes the sources that materially shape FY27; it does not add internal transfers to external revenue.

Figure 4-2. Selected FY27 external revenue sources



Data equivalent: Non-ad valorem assessments — $8,919,536; miscellaneous — $6,006,131; legislative appropriations — $3,425,000; grants/intergovernmental — $1,170,000; assessment discounts/reductions — ($273,047); interest — $155,600; permit — $50,000; lease/rental — $31,780.

READING THE MIX Assessment resources provide the principal recurring base. Miscellaneous, legislative, and grant receipts are largely tied to specific capital work. The negative assessment line is the adopted allowance for discounts and reductions.

Source: FY2026/27 Adopted Budget financial schedules. Figure excludes $1,204,225 of interfund transfers.

Non-Ad Valorem Assessment Mechanics

From rounded illustrative rates to the controlling adopted assessment total

The adopted assessment combines a standard acreage class and a reduced mitigation class. The approximate rates below are rounded public-facing illustrations; the adopted net assessment total—not a recomputation from rounded rates—is the controlling amount.

Table 4-6. FY27 adopted assessment resource build-up

Component	Acreage	Illustrative rate	Amount
Standard acreage	46,748.91	Approx. $192.63	$9,005,243
Reduced mitigation acreage	745.90	Approx. $129.06	$96,266
Approximate gross using rounded rates	—	—	$9,101,508
3% discount allowance	—	—	($273,045)
2% uncollectible allowance	—	—	($182,030)
Adopted net assessment resources	**—**	**—**	**$8,646,489**
Bridge allocation — Lee County	—	—	($275,000)
Bridge allocation — Hendry County	—	—	($10,000)
Adopted General Fund assessment	**—**	**—**	**$8,361,489**

ROUNDING RECONCILIATION Applying the displayed rounded rates and allowances yields an amount approximately $56 different from the adopted total. The difference is caused by rate and allocation precision retained in the source workbook. The adopted assessment resources of $8,646,489 control: $8,361,489 for the General Fund plus $285,000 for the Bridge Fund.

Table 4-7. Illustrative standard-acreage property examples

Taxable acreage	Approximate FY27 assessment
0.25	$48.16
0.50	$96.32
0.75	$144.47
1.00	$192.63

Assessment-rate changes affect recurring capacity, but annual capital receipts and accumulated fund balance remain separate. Property examples are illustrative and do not replace the certified roll.

Source: Resolution 2026-08; FY2026/27 Adopted Budget financial schedules. Rates are approximate and examples are rounded to cents.

Five-Year Assessment Rate History

A compact historical reference for the FY27 adopted rate

The standard-acreage rate rose in FY24, FY25, and FY27, with no change in FY26. This history provides context for the current service plan; it does not itself authorize future rates.

Table 4-7A. Standard-acreage assessment rate history

Fiscal year	Approximate rate	Annual change	% change
FY2023	$130.15	$0.00	0.00%
FY2024	$142.15	$12.00	9.22%
FY2025	$172.48	$30.33	21.34%
FY2026	$172.48	$0.00	0.00%
FY2027	**$192.63**	**$20.15**	**11.68%**

CONTEXT The FY27 rate is approximately $20.15 above FY26, an 11.68% increase. The adopted resource total remains controlled by the certified roll and full-precision workbook calculations.

A fuller history and policy context appear in Section 8, Table 8-12. The table provides a compact reference for the adopted rate.

Source: District assessment-rate history; see Section 8, Table 8-12. FY27 rate shown at public-facing rounded precision.

Expenditures and Other Financing Uses

Table 4-8, View A — changes: FY2027 Adopted vs. FY2026 Adopted

Table 4-8. Expenditures and other financing uses — View A: period comparison

Category	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted	$ change	% change
Personnel	$4,283,063	$4,994,758	$4,482,746	$5,143,623	$148,865	3.0%
Contractual / professional services	Included in $1,830,058 audited operating expenditures	$292,437	$350,455	$632,437	$340,000	116.3%
Repairs	Included in audited operating expenditures	$400,035	$402,007	$441,035	$41,000	10.2%
Supplies / chemicals	Included in audited operating expenditures	$395,100	$361,854	$377,600	($17,500)	-4.4%
Utilities / communications	Included in audited operating expenditures	$91,222	$87,598	$90,654	($568)	-0.6%
Insurance	Included in audited operating expenditures	$200,000	$213,231	$220,000	$20,000	10.0%
Training / public education / administration	Included in audited operating expenditures	$267,557	$254,264	$279,445	$11,888	4.4%
Other operating costs	Included in audited operating expenditures	$107,300	$67,740	$81,000	($26,300)	-24.5%
Debt service	$863,229	$849,225	$849,225	$849,225	($0)	-0.0%
Capital projects	$1,179,757	$10,975,000	$1,963,649	$10,952,131	($22,869)	-0.2%
Capital equipment	$414,035	$410,000	$400,209	$592,765	$182,765	44.6%
Bridge repair	$341	$50,000	$5,000	$50,000	$0	0.0%
Contingency	$0	$0	$0	$40,000	$40,000	New
Interfund transfers	$1,787,819	$1,215,225	$1,215,225	$1,204,225	($11,000)	-0.9%

AUDIT-TO-BUDGET MAPPING The FY25 audited statements aggregate several operating categories. Where an audited category-level value is not separately reported, the table identifies the audited operating-expenditure aggregate without allocating it to individual categories.

Source: FY2025 audited governmental-fund statements; FY2025/26 adopted and projected schedules; FY2026/27 Adopted Budget financial schedules.

Expenditures and Other Financing Uses

Table 4-8, View B — FY27 amount and spending character

Table 4-8. Expenditures and other financing uses — View B: FY27 adopted amount and classification — continued

Category	FY27 Adopted	Spending character
Personnel	$5,143,623	Recurring
Contractual / professional services	$632,437	Mixed recurring / project-specific
Repairs	$441,035	Recurring
Supplies / chemicals	$377,600	Recurring
Utilities / communications	$90,654	Recurring
Insurance	$220,000	Recurring
Training / public education / administration	$279,445	Recurring
Other operating costs	$81,000	Recurring / variable
Debt service	$849,225	Recurring through maturity
Capital projects	$10,952,131	Nonrecurring / multiyear
Capital equipment	$592,765	Nonrecurring purchases
Bridge repair	$50,000	Recurring provision / timing variable
Contingency	$40,000	Contingency
Interfund transfers	$1,204,225	Internal financing

DISTRICT-WIDE TOTAL FY27 expenditures are $19,749,915 at whole-dollar precision, matching Resolution 2026-07. The $1,204,225 transfer line is internal financing and is not a second District-wide expenditure. Exact budget-workbook expenditures are $19,749,914.54.

Capital Projects is the largest FY27 use at $10,952,131. Personnel remains the largest recurring operating category at $5,143,623. Capital Equipment includes planned physical purchases and one-time ERP implementation.

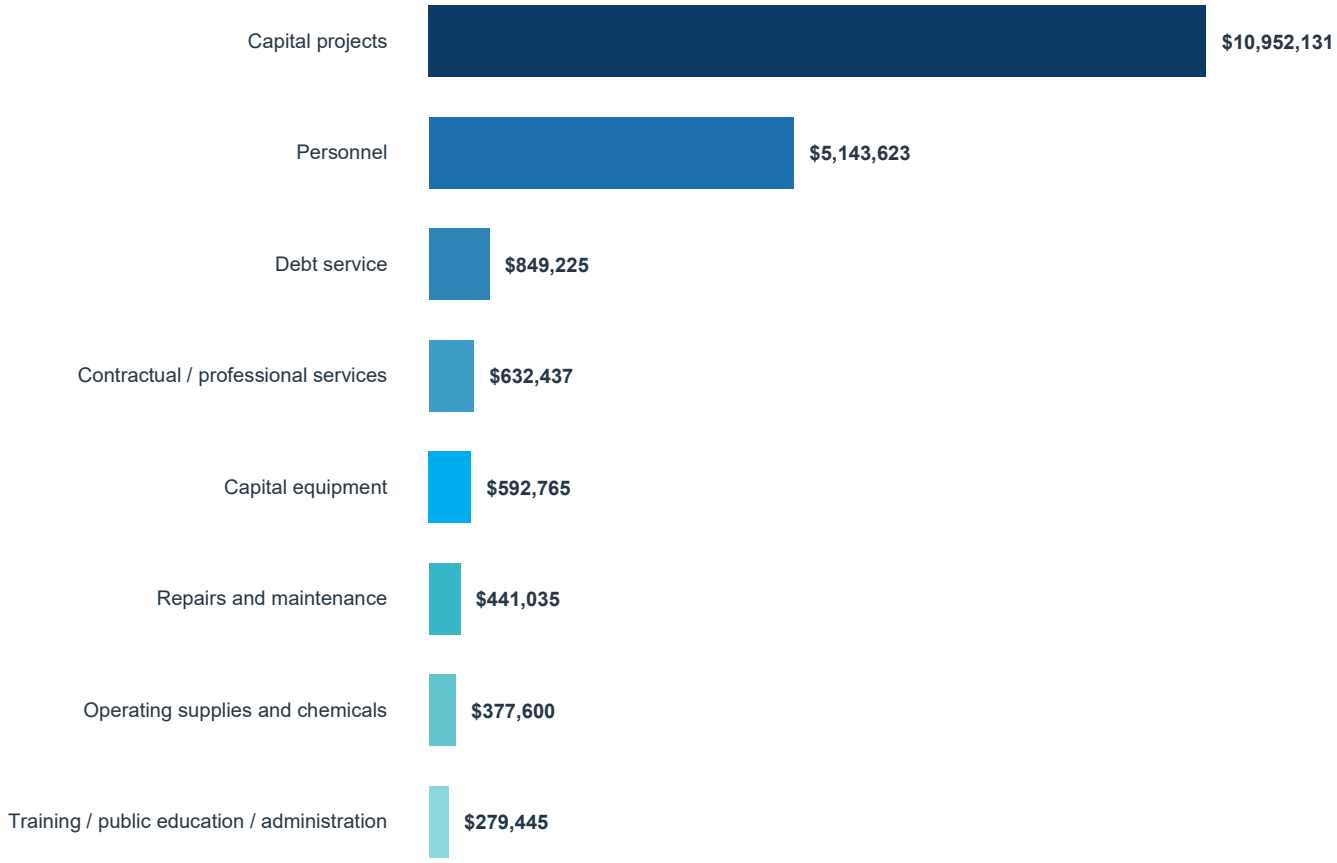
Source: FY2026/27 Adopted Budget financial schedules; Resolution 2026-07.

Expenditures at a Glance

Selected FY27 adopted categories; interfund transfers are excluded

The adopted plan is project-driven: capital projects are the largest annual use, while personnel remains the largest recurring operating category. The chart highlights major categories and does not replace the complete Table 4-8 schedule.

Figure 4-3. Selected FY27 adopted expenditures by major category



Data equivalent: Capital projects — $10,952,131; personnel — $5,143,623; debt service — $849,225; contractual/professional services — $632,437; capital equipment — $592,765; repairs and maintenance — $441,035; operating supplies and chemicals — $377,600; training, public education and administration — $279,445.

HOW TO READ THIS The chart shows selected categories only. Interfund transfers of $1,204,225 are internal financing and are excluded from consolidated expenditures. See Section 5 for departmental detail and Section 6 for project and equipment detail.

Source: Adopted fund schedules. Categories are a public-facing classification; interfund transfers are shown separately and excluded from consolidated expenditures.

What Changed and Why

Table 4-9 — material FY27 changes, their cost character, and the public purpose

The adopted plan combines continuing service commitments with one-time implementation, equipment and project activity. Each module keeps the financial treatment and its explanation together.

Table 4-9. What changed and why — View A

Compensation realignment
FY27 TREATMENT Field Operations salaries increase; payroll taxes and retirement rise accordingly. The adopted budget includes 3% COLA and 3% merit assumptions.
COST CHARACTER Continuing
PUBLIC EXPLANATION Supports current job responsibilities, recruitment, retention and workforce capacity.

Field Operations contractual services
FY27 TREATMENT $258,437; increase of $195,000.
COST CHARACTER Mixed
PUBLIC EXPLANATION Includes $85,000 Blackstone eradication/treatment, $30,000 CREST, $20,000 Mirror Lakes and $60,000 West Marsh under the adopted maintenance plan. Future maintenance uses the planning assumptions in Table 4-21; actual requirements remain uncertain.

Equipment repairs
FY27 TREATMENT $280,000; increase of $50,000.
COST CHARACTER Continuing
PUBLIC EXPLANATION Addresses condition and readiness of operational equipment.

Insurance
FY27 TREATMENT $220,000; increase of $20,000.
COST CHARACTER Continuing
PUBLIC EXPLANATION Reflects the adopted insurance estimate.

Accounting, audit and review
FY27 TREATMENT $75,000; increase of $30,000.
COST CHARACTER Mixed — recurring audit support and one-time review component
PUBLIC EXPLANATION Supports policy and internal-control review and realignment.

ERP / financial system
FY27 TREATMENT $75,000 one-time Capital Equipment Fund implementation and conversion; $44,500 recurring General Fund subscription, hosting and support.
COST CHARACTER One-time capital implementation plus recurring operating support
PUBLIC EXPLANATION Separates implementation and conversion from the annual ERP operating commitment.

Table 4-9. What changed and why — View B — continued

Physical equipment program
FY27 TREATMENT $517,765.
COST CHARACTER Nonrecurring purchases
PUBLIC EXPLANATION Replaces or adds priority field assets under the equipment plan.

Capital projects
FY27 TREATMENT $10,952,131.
COST CHARACTER Project-specific
PUBLIC EXPLANATION Advances funded infrastructure work; no FY2027 Capital Projects Fund appropriation is included for CREST or ROBUST.

Debt service
FY27 TREATMENT $849,225.
COST CHARACTER Continuing through maturity
PUBLIC EXPLANATION Pays principal and interest on three obligations.

Bridge repair
FY27 TREATMENT $50,000.
COST CHARACTER Recurring provision / timing variable
PUBLIC EXPLANATION Preserves dedicated bridge renewal capacity.

Capital Equipment transfer removed
FY27 TREATMENT ($366,000) from the FY26 adopted transfer level.
COST CHARACTER Financing change
PUBLIC EXPLANATION FY27 equipment purchases are supported by accumulated fund balance and fund revenues rather than a General Fund transfer.

General Fund contingency
FY27 TREATMENT $40,000.
COST CHARACTER Contingency
PUBLIC EXPLANATION Provides limited capacity for unexpected operating costs not assignable during preparation.

Source: Adopted budget account descriptions, assessment-rate analysis, CIP funding sources and documented Budget Book facts. Mixed categories disclose both continuing and one-time components rather than forcing the full category into one classification.

General Fund Overview

The primary operating fund supports administration, field services and two interfund transfers

Table 4-15. FY27 adopted General Fund roll-forward

General Fund component	FY27 Adopted
Revenue	$8,525,019
Administration expenditures	$2,465,939
Field Operations expenditures	$4,672,806
Other General Fund expenditures	$167,049
Operating expenditures before transfers	**$7,305,794**
Transfer to Debt Service	$849,225
Transfer to Capital Projects	$355,000
Total expenditures and transfers	**$8,510,019**
Net annual result	**$15,000**
Beginning balance	$6,300,889
Ending balance	**$6,315,889**

HOW FUND BALANCE WORKS Annual revenue is recognized under the District's established budgetary accounting basis; it is distinct from cash receipts. Fund balance is the cumulative capacity carried from prior years after earlier inflows and outflows. A healthy balance can absorb emergencies and timing shifts, but it cannot permanently replace recurring revenue.

The exact General Fund transfer is $1,204,224.54: $849,224.54 to Debt Service and $355,000 to Capital Projects. The Capital Projects allocation is $200,000 for culverts, $85,000 for the welcome sign and $70,000 for Crosslink parcels. Whole-dollar amounts are independently rounded.

Source: FY2026/27 Adopted Budget financial schedules; adopted General Fund schedule.

General Fund Reserve Position

Projected balance components compared with the formal minimum and strategic target

The FY27 projected unassigned reserve exceeds the 25% policy benchmark; the separate spendable planning ratio exceeds the strategic target. These are budget projections, not audited future outcomes.

Table 4-16. Projected General Fund reserve position

Benchmark / component	Amount or ratio
Projected total ending General Fund balance	**$6,315,889**
Nonspendable — prepaid items and utility deposits	$16,033
Projected unassigned balance	**$6,299,856**
Spendable planning ratio — expenditures and transfers	**Approximately 74.0%**
Formal policy minimum — operating expenditures	25%
Strategic planning target	Above 50%

FUND-BALANCE NOTE Fund balance is measured at a point in time. It is not current-year revenue and should not be treated as a recurring resource. The formal 25% minimum and the strategic target above 50% are distinct benchmarks; the projected spendable planning ratio is approximately 74.0%.

The $16,033 nonspendable component comprises prepaid items and utility deposits; the remaining $6,299,856 is projected unassigned fund balance. The projected formal-policy comparison is 86.23%, using the policy operating-expenditure denominator. See Table 7-14 for the separate FY25 post-audit test and calculation bases.

Source: Adopted General Fund schedule; Resolution 2011-08, section 6.5; District budget classification and planning schedules.

Capital Program Summary

Projects, physical equipment and ERP implementation differ in scale, timing and funding

Figure 4-4. FY27 capital program comparison



Data equivalent: Capital Projects — $10,952,131; physical equipment — $517,765; one-time ERP implementation and conversion — $75,000.

Table 4-17. FY27 adopted capital program and related transfers

Capital program	FY27 Adopted amount / status
Capital Projects Fund expenditures	**$10,952,131**
Physical capital-equipment program	$517,765
ERP implementation and conversion — one-time	$75,000
Total Capital Equipment Fund expenditures	**$592,765**
General Fund transfer to Capital Projects	**$355,000**
Administrative assignment — Culvert replacements	$200,000
Administrative assignment — Gunnery Road/SR 82 Welcome Sign	$85,000
Administrative assignment — Crosslink parcel acquisition	$70,000
Allocation status	Assignments are not legally restricted; reallocation requires an authorized budget amendment. The welcome-sign allocation is the only portion specifically financed from non-assessment General Fund revenue.
General Fund transfer to Debt Service	**$849,225**
CREST	No FY2027 Capital Projects Fund appropriation
ROBUST	No FY2027 Capital Projects Fund appropriation

Source: FY2026/27 adopted Capital Projects and Capital Equipment schedules. Section 6 provides project and item detail.

Physical Equipment Plan

Priority field assets supported by the FY27 Capital Equipment Fund appropriation

Table 4-18. FY27 physical equipment program

Item	FY27 amount
Rubber-tire backhoe	$165,000
Fleet vehicle replacements	$110,000
Trailers	$72,000
Dump truck — continuing FY26 purchase funded by a new FY27 appropriation	$57,765
Other planned physical equipment	$113,000
Total physical equipment	**$517,765**

How capital timing affects the plan

Capital activity is separated from routine operations so readers can distinguish annual service costs from assets and projects that provide benefits over multiple years. State and local project receipts fund much of the Capital Projects portfolio. The General Fund provides a $355,000 transfer administratively assigned to culvert replacements ($200,000), the Gunnery Road/SR 82 Welcome Sign ($85,000), and Crosslink parcel acquisition ($70,000). Only the $85,000 welcome-sign allocation is specifically financed from non-assessment General Fund revenue.

The assignments describe the adopted plan but are not legal restrictions; reallocation requires an authorized budget amendment. Project and equipment timing can shift fund balance because payments may occur in a different year from grants, transfers or accumulated funding. Appropriations lapse at year-end, so the $57,765 dump truck ordered in FY26 but not received or paid for is a continuing purchase supported by a new FY27 appropriation—not a carryforward.

WHY THIS MATTERS The $517,765 physical-equipment program and $75,000 one-time ERP implementation are both in the Capital Equipment Fund, but they remain separately identified so readers can distinguish field assets from technology conversion.

Source: FY2026/27 adopted Capital Projects and Capital Equipment schedules; adopted spending descriptions.

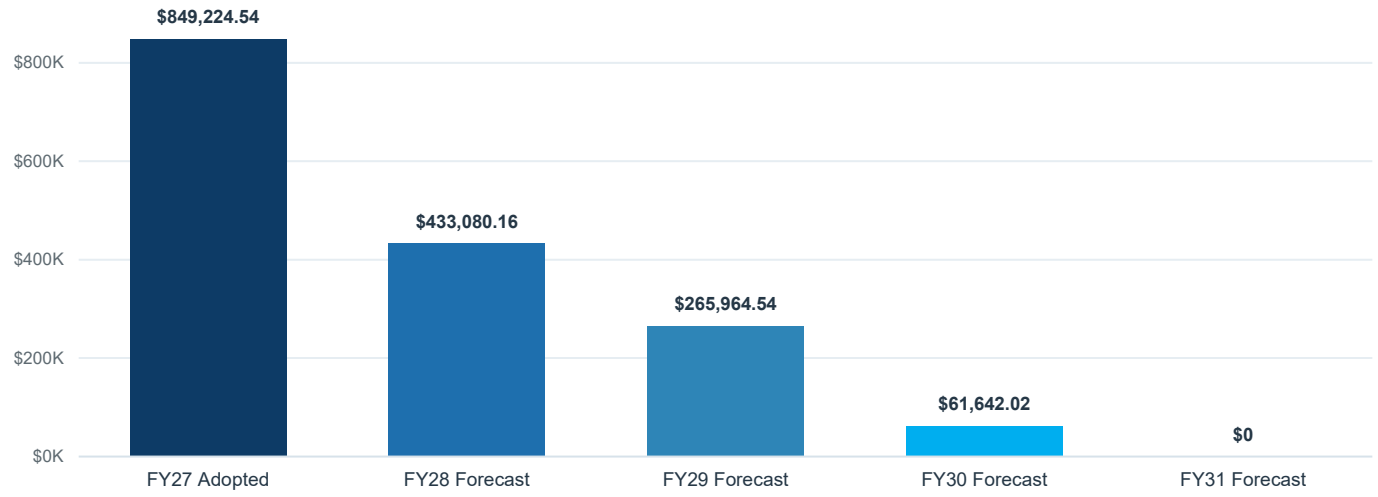
Debt Service and Long-Range Effect

Current-year obligations and scheduled requirements through FY31

Table 4-19. FY27 debt-service obligations

Obligation	Principal	Interest	FY27 total
FDEP SW109030 (matures 8/15/2029)	$131,680	$11,001	$142,680
FDEP SW109041 (matures 2/15/2030)	$113,068	$10,216	$123,284
FCB/Synovus (final payment 1/1/2028)	$573,711	$9,549	$583,260
Total	**$818,459**	**$30,766**	**$849,225**

Figure 4-5. Debt-service outlook — current schedules



Data equivalent: FY27 Adopted — $849,224.54; FY28 Forecast — $433,080.16; FY29 Forecast — $265,964.54; FY30 Forecast — $61,642.02; FY31 Forecast — $0.

The three active obligations total $849,224.54 in FY27. FCB/Synovus has a final scheduled payment on January 1, 2028; FDEP SW109030 matures August 15, 2029; and FDEP SW109041 matures February 15, 2030. FY28–FY31 amounts are planning requirements, not appropriations. Section 7 provides the detailed debt schedules. Principal, interest and totals are independently rounded; displayed components may differ from a displayed total by $1.

Source: LA-MSID debt schedules and amortization records; FY27 Debt Service Fund schedule; FY2027 Assessment Rate Analysis. Lender naming is presented as FCB/Synovus to match the debt records.

Recurring and Nonrecurring Analysis

Continuing operations, project activity and fund-balance use

Table 4-20. FY27 recurring and nonrecurring analysis

Classification	Supported FY27 amount / treatment	Interpretation
Base-rate recurring revenue capacity	$7,905,506	Rate-analysis benchmark before the adopted assessment adjustment: $7,620,506 General Fund capacity plus $285,000 Bridge allocation.
Recurring expenditures / commitments	$8,810,019	Rate-analysis measure: base operations, bridge allocation, annual equipment funding, preserve treatment/maintenance and debt service.
Base-rate recurring gap	**($904,513)**	**Structural gap addressed by the adopted full adjustment.**
Adopted recurring revenue capacity	**$8,810,019**	**Full-adjustment capacity designed to support the recurring commitments in the rate model.**
Nonrecurring resources	$10,619,881	Project-specific Capital Projects revenue ($10,597,131), capital-asset sale proceeds ($20,000; other financing source), and variable donations ($2,750).
Nonrecurring expenditures	At least $11,544,896	Capital Projects plus Capital Equipment; includes one-time assets and multiyear project activity.
Transfers	$1,204,225	Internal financing; not external revenue.
Use of fund balance	$242,165	District-wide planned reduction, concentrated in the Capital Equipment Fund.

WHAT THE ANALYSIS SHOWS Under the adopted full-adjustment budget, recurring revenue capacity is designed to close the identified $904,513 base-rate gap. The General Fund schedule shows a $15,000 annual surplus after expenditures and transfers.

CLASSIFICATION BASIS The adopted budget does not contain a dedicated recurring/nonrecurring field. These Budget Book classifications use the account description, funding source and stated purpose. Mixed categories remain identified as mixed instead of being forced into one class.

Source: FY2026/27 Adopted Budget financial schedules and FY2027 Assessment Rate Analysis. Whole-dollar transfers are whole-dollar precision; the exact total is $1,204,224.54.

Five-Year Outlook — Assumptions and Risks

The forecast is a planning tool; future-year estimates are not appropriations

The published forecast retains the adopted base and existing numerical assumptions. Updated capital impacts and proposed staffing appear in Section 6; funding targets and cash limitations appear in Table 8-20. These planning updates do not authorize spending.

Table 4-21. Five-year outlook assumptions, risks and opportunities

Recurring operating growth
SUPPORTED ASSUMPTION / DIRECTION 3% annually on base recurring operations.
RISK OR OPPORTUNITY Costs may differ from the model; update annually.

Staffing and compensation
SUPPORTED ASSUMPTION / DIRECTION FY27 includes 3% COLA and 3% merit plus job-description realignment.
RISK OR OPPORTUNITY Vacancies, retention and benefit costs affect capacity.

Preserve maintenance
SUPPORTED ASSUMPTION / DIRECTION $195,000 FY27; 80% FY28; 60% FY29; 50% FY30+, then 3% cumulative inflation.
RISK OR OPPORTUNITY Proactive treatment may reduce future maintenance cost.

Infrastructure maintenance
SUPPORTED ASSUMPTION / DIRECTION Continuing operational priority; future requirements beyond the forecast allowances depend on asset condition and project decisions.
RISK OR OPPORTUNITY Asset condition and development pressure can accelerate need.

Equipment replacement
SUPPORTED ASSUMPTION / DIRECTION $400,000 annual funding commitment in the rate model.
RISK OR OPPORTUNITY Timing and inflation can cause uneven purchases.

Capital projects
SUPPORTED ASSUMPTION / DIRECTION Multiyear projects depend on funding, agreements and delivery schedules; Section 6 identifies project-specific conditions.
RISK OR OPPORTUNITY Outside funding can accelerate delivery and reduce assessment pressure.

Debt service
SUPPORTED ASSUMPTION / DIRECTION $849,224.54 FY27; $433,080.16 FY28; $265,964.54 FY29; $61,642.02 FY30; $0 FY31.
RISK OR OPPORTUNITY Debt retirement creates future operating capacity.

Reserve sustainability
SUPPORTED ASSUMPTION / DIRECTION Formal 25%; strategic target above 50%.
RISK OR OPPORTUNITY Avoid repeated reserve use for continuing costs.

Assessment affordability
SUPPORTED ASSUMPTION / DIRECTION The adopted 11.68% assessment adjustment addresses the modeled full-funding need; monitor collections and affordability against adopted rates.
RISK OR OPPORTUNITY Balance service capacity with payer impact.

Technology modernization
SUPPORTED ASSUMPTION / DIRECTION $75,000 one-time ERP implementation/conversion in Capital Equipment; $44,500 recurring subscription, hosting and support in General Fund.
RISK OR OPPORTUNITY Implementation quality and reliable recurring support can improve reporting and controls.

Source: Completed FY27–FY31 General Fund Long-Range Financial Forecast and FY2027 Assessment Rate Analysis.

Five-Year General Fund Forecast

Table 4-22, View A — adopted base year and planning forecast flows

FY27 is the adopted base year. FY28–FY31 are planning forecasts and do not authorize future spending. Personnel is shown as a component of operating expenditures and is not added again to total uses.

Table 4-22. Five-year General Fund forecast — View A: annual flows

Long-range item	FY27 Adopted	FY28 Forecast	FY29 Forecast	FY30 Forecast	FY31 Forecast
Total revenues	$8,525,019	$8,518,269	$8,518,269	$8,518,269	$8,518,269
Personnel expenditures (included in operating expenditures)	$5,143,623.13	$5,382,395.16	$5,728,475.16	$5,900,329.41	$6,077,339.29
General Fund operating expenditures	$7,305,794	$7,622,306	$7,991,373	$8,208,471	$8,453,391
Capital/equipment uses and transfers	$355,000	$420,000	$400,000	$400,000	$400,000
Debt-service transfer	$849,224.54	$433,080.16	$265,964.54	$61,642.02	$0
Total uses	**$8,510,019**	**$8,475,386**	**$8,657,338**	**$8,670,113**	**$8,853,391**
Annual result	**$15,000**	**$42,883**	**($139,069)**	**($151,844)**	**($335,122)**

FY27 is the adopted base year. FY28–FY31 revenues are forecast at $8,518,269. Staffing, operating costs, recurring equipment funding and scheduled debt-service reductions are included. No additional capital transfers are assumed beyond the stated plan; future spending requires appropriation.

View B continues with beginning and ending balance, the planning reserve ratio and the status of each year.

Table 4-22. Five-year General Fund forecast — View B: financial position — continued

Long-range item	FY27 Adopted	FY28 Forecast	FY29 Forecast	FY30 Forecast	FY31 Forecast
Beginning General Fund balance	$6,300,889	$6,315,889	$6,358,772	$6,219,703	$6,067,859
Ending General Fund balance	**$6,315,889**	**$6,358,772**	**$6,219,703**	**$6,067,859**	**$5,732,737**
Planning reserve ratio	**74.0%**	**74.8%**	**71.7%**	**69.8%**	**64.6%**
Status	**Adopted base year**	**Planning forecast — not an appropriation**	**Planning forecast — not an appropriation**	**Planning forecast — not an appropriation**	**Planning forecast — not an appropriation**

The forecast shows General Fund ending balance of $6,315,889 in FY27 and $5,732,737 in FY31. The FY31 planning ratio is 64.6%. No additional capital transfers are assumed. Other planned capital projects remain subject to funding, timing and appropriation decisions. The FY25 formal reserve test remains distinct.

The plan assumes 3% annual loaded-cost escalation, full-year spray staffing from FY28 and mowing/shared monitoring from FY29. Review revenue, service levels, capital timing and transfers annually to protect the strategic reserve target.

Source: District General Fund forecast and supporting assumptions. FY27 is the adopted base year. Whole-dollar displays retain the source aggregation basis; exact calculations are maintained by the Finance Department.

Strategy-to-Budget Financial Connection

Seven goal-level connections between adopted resources and intended operating outcomes

This crosswalk links major FY27 resources to the seven strategic goals without repeating the full strategy narrative from Section 2.

Table 4-23. Strategy-to-budget financial connections

A1 — Organizational Capacity
MAJOR FY27 FUNDING CONNECTION $22,700 identified training; personnel and operating support.
FUND / TYPE General • Recurring / embedded
OUTCOME CONNECTION Training, policies, SOPs, succession and reserve resilience.

A2 — Affordability & Financial Capacity
MAJOR FY27 FUNDING CONNECTION $75,000 one-time ERP implementation; $44,500 recurring ERP support; $10.95M capital portfolio; reserve monitoring.
FUND / TYPE General / Capital Equipment / Capital Projects • Mixed
OUTCOME CONNECTION Modern reporting, outside funding, clean audit and sustainable capacity.

A3 — Community Outreach & Engagement
MAJOR FY27 FUNDING CONNECTION Public education and outreach embedded in operations.
FUND / TYPE General • Recurring / embedded
OUTCOME CONNECTION Events, presentations, project communication and public access.

F1 — Operational Optimization
MAJOR FY27 FUNDING CONNECTION $517,765 physical equipment program.
FUND / TYPE Capital Equipment • Nonrecurring assets
OUTCOME CONNECTION Plan completion, availability, preventive service and downtime.

F2 — Flood Protection & Water-Management Infrastructure
MAJOR FY27 FUNDING CONNECTION $10.95M Capital Projects Fund; CREST $0; ROBUST $0 in FY27 Capital Projects Fund appropriations. Associated operating costs are separate.
FUND / TYPE Capital Projects • Nonrecurring / multiyear
OUTCOME CONNECTION Funded milestones, storage, conveyance, water quality, recharge and habitat.

F3 — Maintenance of District Lands & Infrastructure
MAJOR FY27 FUNDING CONNECTION Field Operations budget; $50,000 bridge repair; maintenance, chemicals and repair lines.
FUND / TYPE General / Bridge • Recurring / mixed
OUTCOME CONNECTION Mowing, treatment, canal and asset inspection, structures and trash removal.

F4 — Emergency Response Preparedness
MAJOR FY27 FUNDING CONNECTION Preparedness costs embedded in operating appropriations.
FUND / TYPE General • Recurring / embedded
OUTCOME CONNECTION Manual review, exercise, supplies, PPE and continuity readiness.

READER NOTE Embedded items are not separately totaled. Adding them again would double-count amounts already included in fund and departmental appropriations.

Source: Seven-goal Strategy-to-Budget Crosswalk in Section 2 and FY27 adopted budget. Embedded items are not separately totaled to avoid double-counting.

Financial Terms and the Move to Service Delivery

Plain-language definitions close the financial overview and prepare the reader for operating detail

Key financial terms

Table 4-24. Plain-language financial terminology

Revenue — Inflows recognized as revenue under the stated accounting basis, distinct from transfers, capital-asset sale proceeds and carried fund balance.

Expenditure — A use of current financial resources for operations, debt, projects or assets.

Transfer — Movement of resources between District funds; not new District-wide revenue.

Fund balance — Cumulative financial resources remaining in a governmental fund after prior activity.

Beginning fund balance — Fund balance carried into the fiscal year; its availability depends on applicable classifications and restrictions.

Ending fund balance — Beginning balance plus the year's net change.

Appropriation — Legal spending authority approved for a defined purpose and period.

Recurring — Expected to continue from year to year.

Nonrecurring — One-time, irregular or tied to a specific project or event.

Proposed — Recommended for Board consideration; not yet adopted.

Adopted — Approved by formal Board action.

Amended — Changed after adoption through an authorized process.

Projected — Management's current estimate of the likely year-end result.

Actual — Recorded result after the period, subject to the stated accounting/audit status.

Capital outlay — Spending for assets or improvements with benefits extending beyond one year.

Debt service — Principal and interest payments on outstanding obligations.

ADOPTED BUDGET STATUS The 11.68% assessment adjustment was adopted without appropriation changes on August 17, 2026 through Resolution 2026-07.

From financial resources to service delivery

The financial plan establishes the resources available for District work. The next section connects those resources to departmental responsibilities and service delivery. Field Operations crews maintain canal banks, rights-of-way and access routes so the District's water-management system remains serviceable throughout the year.

05

SECTION 5

DEPARTMENT, DIVISION & SERVICE BUDGETS

How the FY 2026/27 adopted General Fund operating budget supports people, services, strategy and measurable results

ADOPTED FY27



LA-MSID Field Operations equipment performs canal-bank mowing and maintenance along a District waterway.

LEHIGH ACRES
MUNICIPAL SERVICES IMPROVEMENT DISTRICT
Managing Water. Protecting Community. Stewarding Public Funds.

Department and Service Overview

Responsibilities, staffing and services funded by the General Fund

ADOPTED BUDGET STATUS The 11.68% assessment adjustment was adopted without appropriation changes on August 17, 2026 through Resolution 2026-07.

At a glance

$7.31M GENERAL FUND EXPENDITURES

$1.20M GENERAL FUND TRANSFERS

40.0 AUTHORIZED FTES

$40,000 EXPENSE RESERVE

Source: FY27 adopted General Fund and summary schedules; FY27 position schedule. Totals may not add visually because of rounding.

Section overview

The General Fund finances Administration, Field Operations and other District activities. It also provides a separate expense reserve and transfers for debt service and capital projects. Department budgets connect these resources to staffing, services, strategic goals and expected results.

Department Summary Comparison

Changes: FY2027 Adopted vs. FY2026 Adopted

Departmental expenditures and General Fund transfers appear in the same schedule so readers can follow total uses, but the two categories remain separate.

Table 5-2. Department Summary Comparison

General Fund use	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted	$ Change	% Change	FY27 FTE
Administration	$2,182,480	$2,359,140	$2,209,243	$2,465,939	$106,799	4.5%	9.0
Field Operations	$3,520,888	$4,220,789	$3,861,721	$4,632,806	$412,017	9.8%	31.0
Other GF activities	$105,233	$168,480	$148,930	$167,049	($1,431)	(0.8%)	Not applicable
Expense reserve / contingency	$0	$0	$0	$40,000	$40,000	New	Not applicable
General Fund expenditures	**$5,808,601**	**$6,748,409**	**$6,219,894**	**$7,305,794**	**$557,385**	**8.3%**	**40.0**
General Fund transfers	$1,787,819	$1,215,225	$1,215,225	$1,204,225	($11,000)	(0.9%)	Not applicable
Total expenditures & transfers	**$7,596,420**	**$7,963,634**	**$7,435,118**	**$8,510,019**	**$546,385**	**6.9%**	**40.0**

Source: FY27 adopted General Fund and summary schedules. FY27 FTEs use the final 9.0 Administration / 31.0 Field Operations budgetary classification; organizational reporting is shown separately.

FY25 Departmental Actuals

Departmental personnel and non-personnel detail reconciles to the General Fund expenditure total

FY25 departmental expenditure detail

FY25 Actual	Administration	Field Operations	Other GF Activities	General Fund Total
Personnel	$1,415,641	$2,611,691	$87,137	$4,114,469
Non-personnel (including debt/subscription costs)	$766,839	$909,197	$18,096	$1,694,132
Total departmental expenditures	**$2,182,480**	**$3,520,888**	**$105,233**	**$5,808,601**

Source: LA-MSID FY25 trial balance; reconciled to FY25 audited General Fund financial statements. Amounts may reflect whole-dollar rounding.

Expenditures and transfers

General Fund transfers of $1,787,819 are reported separately from departmental expenditures; they finance other District funds rather than additional departmental service spending.

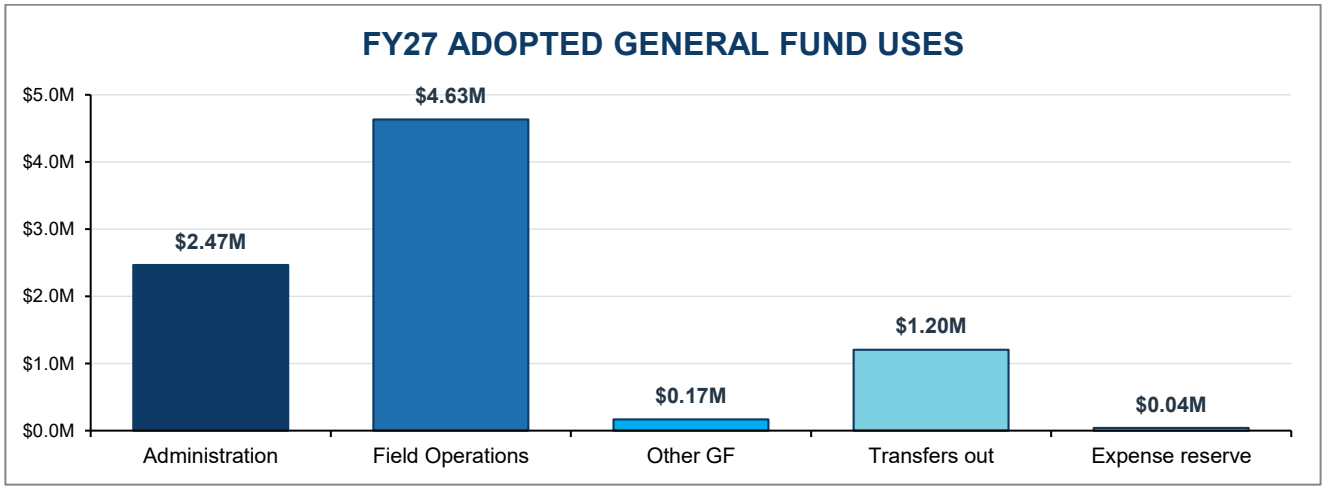
GENERAL FUND USES FY25 departmental expenditures of $5,808,601 plus transfers of $1,787,819 total $7,596,420. Transfers are excluded from departmental expenditure totals.

Amounts are independently rounded to whole dollars.

Departmental and Other General Fund Uses

FY27 uses are shown by category while transfers and the expense reserve remain distinct

Figure 5-1. Departmental and other General Fund uses; values shown directly and rounded for display.



Exact-value data equivalent

Use category	FY27 adopted amount	Budget treatment
Administration	$2,465,939	Departmental expenditure
Field Operations	$4,632,806	Departmental expenditure; reserve excluded
Other General Fund activities	$167,049	Other General Fund expenditure
General Fund transfers out	$1,204,224.54	Transfer shown separately from expenditures
Expense reserve / contingency	$40,000	Included in General Fund expenditures; displayed separately

Source: FY27 adopted General Fund and summary schedules; FY27 position schedule. Chart labels are rounded for display. Transfers remain separate from departmental expenditures; the expense reserve is shown separately.

Personnel and Operating Components

FY27 departmental totals show the resources for people and day-to-day operations

Figure 5-2. FY27 adopted personnel and operating components. Field Operations operating amount excludes the separately displayed $40,000 expense reserve.

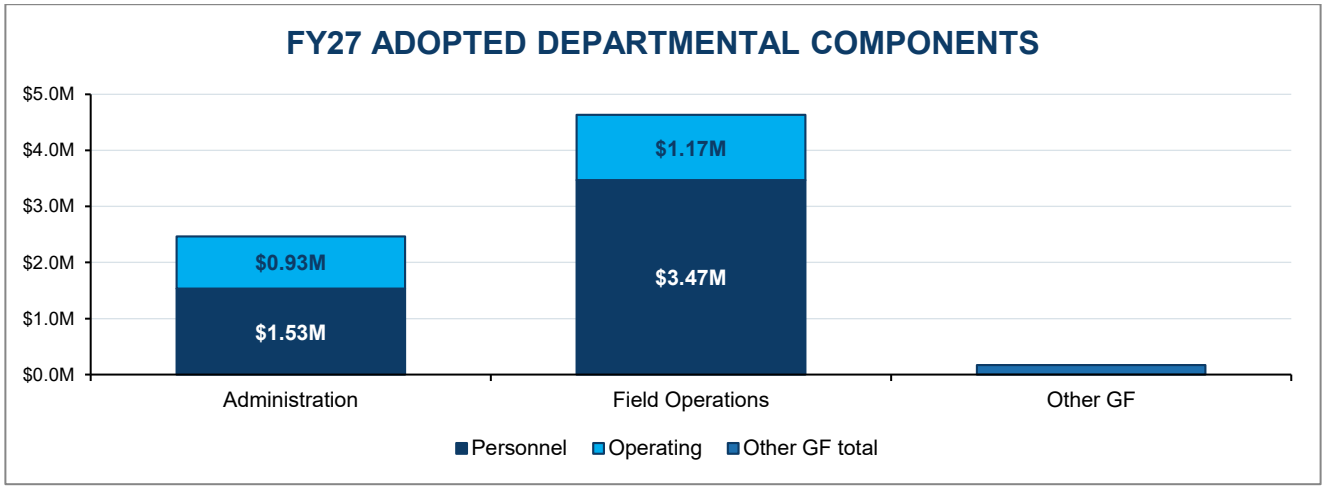


Chart display totals: Administration $2.47M | Field Operations $4.63M | Other General Fund activities $0.17M

Exact-value data equivalent

Department / activity	Personnel	Operating	Total
Administration	$1,534,639	$931,300	$2,465,939
Field Operations	$3,467,489	$1,165,317	$4,632,806
Other General Fund activities	-	-	$167,049

SEPARATE EXPENSE RESERVE $40,000 is displayed separately. It is not included in Field Operations operating costs or in the $4,632,806 Field Operations departmental total.

Source: FY27 adopted General Fund and departmental schedules. Other General Fund activities are presented as a separate total in this figure and are not split into personnel and operating components here.

Administration

Governance support, financial stewardship, workforce administration and public accountability



PURPOSE **Support District governance, financial management, workforce administration, public accountability and essential administrative services.**

ADMINISTRATION SNAPSHOT

$2,465,939 **FY27 ADOPTED TOTAL**

$1,534,639 **PERSONNEL**

$931,300 **OPERATING**

9 positions / 9.0 FTE **AUTHORIZED STAFFING**

VACANCY STATUS 0 Administration vacancies at July 30, 2026.

ORGANIZATIONAL PLACEMENT & SUPPORTED FUNCTIONS

ORGANIZATIONAL PLACEMENT Reports through the District Manager to the Board of Commissioners.

LEADERSHIP TITLES District Manager; Assistant District Manager; Finance Director; Resource & Relations Director.

BUDGET CLASSIFICATION The Assistant District Manager is included in Administration for budgetary personnel-cost reporting. Organizational reporting is shown separately; this classification does not change reporting relationships.

Source: Approved organizational chart; FY27 adopted budget; FY27 position schedule.

Services Provided

- **Governance and management:** Board agenda support, policy coordination and organizational accountability.
- **Finance and reporting:** Accounting, budget development, treasury, procurement, assessment administration and public financial reporting.
- **Workforce administration:** Human resources, benefits, training, recruitment, retention, succession and job-description support.
- **Records and compliance:** Records, information, public meetings, legal notices and routine administrative systems.
- **Community relations:** Public education, events, project communication and civic/professional engagement.
- **Technology and systems:** ERP/financial-system implementation and report automation.
- **Professional support:** Legal, engineering, audit, legislative, appraisal and insurance support assigned to administrative accounts.

Administration Financial Schedule

Personnel, operating and total expenditures across actual, adopted and projected reporting periods

Changes compare FY2027 Adopted vs. FY2026 Adopted. FY25 non-personnel expenditures include the existing subscription/debt treatment.

Table 5-5. Administration Financial Schedule

Administration	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted	$ Change	% Change
Personnel	$1,415,641	$1,594,795	$1,396,735	$1,534,639	($60,156)	(3.8%)
Operating	$766,839	$764,345	$812,508	$931,300	$166,955	21.8%
Total	**$2,182,480**	**$2,359,140**	**$2,209,243**	**$2,465,939**	**$106,799**	**4.5%**

FY27 RECONCILIATION $1,534,639 personnel + $931,300 operating = $2,465,939 Administration total.

Source: LA-MSID FY25 trial balance; reconciled to FY25 audited General Fund financial statements. The exact FY25 trial-balance amount of $2,182,479.86 is published as $2,182,480; amounts may reflect whole-dollar rounding.

Source: FY27 adopted General Fund schedule. Administration includes account departments 0001 and supported administrative activities in 0003 and 1005; governing-board activity codes 1010–1050 are reported separately.

Budget and staffing context

The Administration appropriation supports 9 authorized positions / 9.0 FTE, including the Assistant District Manager. Budgetary classification is distinct from supervisory reporting.

Administration Budget Changes

What changed from FY26 Adopted to FY27 Adopted

Selected changes reflect personnel costs and continuing professional, technology and administrative services.

Table 5-6. Administration Changes, FY26 Adopted to FY27 Adopted

Change	FY26 Adopted to FY27 Adopted	Type / explanation
Contractual services	+$44,500	Recurring ERP subscription, hosting and support; separate from the one-time implementation/conversion cost in the Capital Equipment Fund.
Engineering	+$35,000	Continuing professional support based on the adopted contract level.
Accounting / audit	+$30,000	Policy and internal-control work and other supported accounting/audit activity.
Insurance	+$20,000	Recurring coverage cost.
Legislative services	+$18,000	Recurring professional service adjustment.
Legal services	+$17,000	Recurring professional service adjustment.
Health / life insurance	−$28,595	Budgeted personnel-cost mix; not an individual salary disclosure.
Salaries and wages	−$21,381	Net department-account change after job-description realignment and position costing; budgetary FTE classification is presented separately and does not change organizational reporting relationships.

Source: Adopted General Fund schedules, FY26 Adopted compared with FY27 Adopted; explanatory notes are included where supported.

ERP COST BOUNDARY The recurring $44,500 subscription, hosting and support cost is in the General Fund. The separate $75,000 one-time implementation and conversion cost is in the Capital Equipment Fund. These appropriations are not combined, and the $75,000 is not included in the $931,300 Administration operating amount.

Administration Performance / Service Results

Reported results, budget estimates, milestones and targets are identified by period

Administration advances Goals A1, A2 and A3 through governance, finance, workforce support, procurement, professional services, public communication and administrative systems.

Table 5-7. Administration Performance Schedule

Measure	FY24 Reported result / status	FY25 Reported result / status	FY26 Estimated status	FY27 Target
Policies / agreements / manuals and SOPs	Manual finalized; sections reviewed; SOP form established.	Succession Plan finalized; filming policy added; SOP work continued.	Estimated complete.	Review/update ≥3 governing documents; create 3 SOPs.
Employee training	Annual and role-specific training delivered; achieved.	Spill response, harassment, safety and progression training completed.	Estimated complete.	All employees receive ≥1 session; $22,700 identified.
Paid unemployment claims	0 new paid claims.	0 new paid claims.	Estimated complete.	No more than 1 new paid claim.
General Fund reserve	Economic resilience noted; no comparable % stated.	61% estimated in final amended FY25 budget; not an audited actual ratio.	Estimated complete.	Above 50%; projected spendable reserve ≈74.0%.
Alternative / outside funding	$15.5M governor's grant awarded.	Two legislative appropriations secured.	Estimated complete.	Identify 1 additional source; continue funding pursuits.
Audit result	Unqualified; 0 management comments for FY23/24 audit.	FY23/24 audit completed March 2025: unqualified; 0 comments.	Estimated complete.	Unqualified opinion for FY26/27 audit.
Automated reporting / ERP	Not achieved: 3-report strategy incomplete.	Achieved: several reports created.	Estimated complete.	Review/program ≥1 report; complete FY27 ERP milestones.
Community events / presentations	Achieved; estimated 500+ students reached plus events/tours.	Wings Over Water and other outreach completed.	Estimated complete.	1 student event; 1 community event; 5 presentations/involvements.

Source: Section 2 Administrative Performance Scorecard; FY24 and FY25 attainment reports. FY26 attainment remains estimated until final results are available.

PERIODS AND BASIS FY24 and FY25 entries include reported activities, milestones and identified budget estimates. Audit entries name the financial period audited; completion during FY25 does not make an FY23/24 opinion an FY25 audit result. FY26 "Estimated complete" denotes estimated attainment, not a final measured result. FY27 targets are intended results, not guarantees.

Administration Priorities and Challenges

FY27 services and workload considerations

FY27 priorities

Financial administration and accountability Maintain budgeting, accounting, treasury, procurement, audit support and public financial reporting.

ERP and reporting Advance FY27 ERP milestones and automated reporting while routine accounting, reporting and control work continues.

Public communication and engagement Support public education, a student event, a community event and presentations or professional involvement.

Workforce and internal controls Continue training, succession and recruitment support while reviewing governing documents and developing SOPs.

Professional and organizational capacity Coordinate legal, engineering, audit, legislative, appraisal, insurance and other assigned professional support.

Risks, Workload Drivers and Service Considerations

- ERP implementation adds workload during regular accounting, reporting and control cycles.
- Recruitment, retention, succession and specialized-skill needs; vacancies can shift workload and slow planned improvements.
- Assessment affordability and recurring-revenue capacity while professional, insurance and personnel costs change.
- Public-records, meeting, communication and compliance workloads that can vary with projects, development and community interest.
- Dependence on timely information from operational and professional partners for Board reporting, grant work and capital coordination.

Field Operations

Stormwater operations, asset care and emergency readiness



PURPOSE Operate and maintain the District's stormwater conveyance, control, land, fleet and equipment systems so drainage, flood protection, water quality, environmental stewardship and emergency readiness can be delivered reliably.

Field Operations Snapshot

$4.63M FY27 DEPARTMENTAL TOTAL

$3.47M PERSONNEL

$1.17M OPERATING EXCL. RESERVE

31 positions / 31.0 FTE AUTHORIZED STAFFING

BUDGET BOUNDARY Department total $4,632,806 + separate expense reserve $40,000 = $4,672,806 total including reserve.

FY25 EXPENDITURES $3,520,888.

Who Leads Field Operations

FIELD OPERATIONS DIRECTOR Direct responsibility includes Plant Control; Information Systems / Water-Level Monitoring; Mowing and Grounds Maintenance; NPDES / ROW; and the Floating Technician.

ASSISTANT DISTRICT MANAGER The Field Operations Director, Fleet Maintenance and Heavy Equipment report to the Assistant District Manager. The Assistant District Manager is budgeted in Administration and is not included in the 31 authorized Field Operations positions / 31.0 FTE.

Source: Approved FY27 organizational chart, FY27 adopted budget and final position schedule. Reporting relationships and budgetary classification are presented separately.

Field Operations Financial Schedule

Departmental costs and the separately displayed General Fund expense reserve

Changes compare FY2027 Adopted vs. FY2026 Adopted. The separate General Fund expense reserve is excluded from departmental expenditures.

Table 5-10. Field Operations Financial Schedule

Field Operations	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted	$ Change	% Change
Personnel	$2,611,691	$3,250,783	$2,951,471	$3,467,489	$216,706	6.7%
Operating - excluding reserve	$909,197	$970,006	$910,250	$1,165,317	$195,310	20.1%
Department total	**$3,520,888**	**$4,220,789**	**$3,861,721**	**$4,632,806**	**$412,017**	**9.8%**
Expense reserve / contingency	$0	$0	$0	$40,000	$40,000	New
Total including reserve	**$3,520,888**	**$4,220,789**	**$3,861,721**	**$4,672,806**	**$452,017**	**10.7%**

RESERVE BOUNDARY The $40,000 General Fund expense reserve is displayed separately even though its account code appears with Field Operations in the source accounting structure. It is not part of the $4,632,806 Field Operations departmental operating total.

Source: LA-MSID FY25 trial balance; reconciled to FY25 audited General Fund financial statements. The exact FY25 Field Operations amount of $3,520,888.17 is published as $3,520,888; amounts may reflect whole-dollar rounding.

Source: FY27 adopted General Fund schedule.

Field Operations Budget Changes

What changed from FY26 Adopted to FY27 Adopted

Selected changes reflect compensation, contracted services, equipment readiness and operating requirements.

Table 5-11. Field Operations Changes, FY26 Adopted to FY27 Adopted

Change	FY26 Adopted to FY27 Adopted	Type / explanation
Salaries and wages	+$208,835	Recurring; supported job-description realignment and compensation assumptions.
Contractual services	+$195,000	Blackstone $85,000; CREST $30,000; Mirror Lakes $20,000; West Marsh $60,000. West Marsh is a one-time treatment; lower ongoing maintenance is expected, but the future amount is not yet quantified.
Equipment repairs / maintenance	+$50,000	Recurring readiness and maintenance capacity.
Expense reserve	+$40,000	Contingency for unexpected operating costs not assignable when the budget was prepared.
Retirement contributions	+$28,855	Recurring personnel-related change.
Water-quality testing	($26,800)	Adopted level reflects the current service assumption.
Chemicals	($25,000)	Adopted appropriation is below FY26 Adopted; operational need remains weather- and vegetation-dependent.
Workers' compensation	($53,697)	Budgeted cost change; no reduction in operational safety responsibility.

Source: FY27 adopted General Fund schedule and supporting budget notes. Continuing and one-time classifications are stated only where supported.

Field Operations Performance & Service Results

Confirmed annual results, remaining TBDs and FY27 targets are distinguished

Measures support equipment readiness and Strategic Goal F3. Mowing circuits include flat and slope work. Priority-culvert work depends on inspection findings; when no must-replace culvert is identified, the result and any substitute work are reported.

Table 5-12. Field Operations Performance Schedule

Measure	FY24 Actual	FY25 Actual	FY26 Result	FY27 Target
Capital equipment plan	100%; all planned items purchased.	100%; programmed items purchased; replaced assets retired.	TBD	100% of FY27 plan; $517,765 program.
Mowing / weed-eating	3 mowing + 3 weed-eating circuits.	3 complete mowing circuits (flat and slope); 3 weed-eating circuits.	3 complete mowing circuits (flat and slope); 2 weed-eating circuits.	3 mowing + 3 weed-eating circuits.
Plant control	2 treatments on all canals and lakes.	2 full treatments of District infrastructure.	3 treatments.	2 complete treatments as needed and where needed.
Canal cleanout / inspection	14.25 miles; partially achieved.	14.25 miles physically cleaned; inspection-only miles unknown.	Approximately 14 miles cleaned; inspection-only miles TBD.	44.43 miles cleaned, or inspected where cleaning is not needed.
Priority culverts	5 priority locations completed.	0; no must-replace culverts identified; crew redirected.	TBD; crossing classifications unresolved.	Percentage of identified priority culvert replacements completed; report identified and completed counts.
NPDES comments	0.	0.	TBD	0 comments.

Table 5-12 continues below; column headings are repeated.

Field Operations Performance & Service Results (continued)

Inspection, asset care, field reporting and preparedness measures

Table 5-12. Field Operations Performance Schedule (continued)

Measure	FY24 Actual	FY25 Actual	FY26 Result	FY27 Target
Infrastructure / bridges inspected	25% infrastructure.	25% infrastructure; 22 of 22 owned bridges (100%).	25% infrastructure; 11 of 22 owned bridges (50%).	At least 25% infrastructure, or new state requirements; bridge repairs as needed.
Structures reconditioned	5 structures received maintenance.	2: S-HM-2 and S-M-1.	2: S-NM-1 and S-I-1.	2 structures.
Trash removed	62,583 pounds.	91,280 pounds.	Approximately 75,000 pounds.	At least 50,000 pounds.
Special projects	26 of 28; 92.9%.	93% of physically possible projects.	TBD	At least 90% of October Gantt-chart projects.
Field reporting modernization	Not achieved: no software purchased.	Somewhat achieved; fuel/RFA database operational.	TBD	Advance work-order reporting; document implementation/training.
Hurricane preparedness	Manual revised; staff prepared.	Manual revised; supplies stocked; program completed.	TBD	Annual review, exercise and supply check.

Field Operations Director confirmation, November 3, 2026. Management-confirmed, not independently audited work logs. Other FY24/FY25 results: attainment reports; targets: approved strategic plan.

MEASURE DEFINITIONS **TBD is not zero. FY27 targets are intended results, not guarantees. Bridge figures show staff inspection/maintenance coverage, not structural engineering inspection of every bridge. Service-specific hours and costs are unavailable; outputs do not establish efficiency.**

Operating Budget Versus Capital Support

FUND BOUNDARY Field Operations staff plan, operate, inspect, maintain and support implementation of District assets, but Capital Projects, Capital Equipment, Bridge Renewal & Replacement and Debt Service are accounted for in separate funds and are not added to the $4,632,806 Field Operations departmental total. In FY27, the General Fund transfers $355,000 to Capital Projects and $849,224.54 to Debt Service. The Capital Equipment Fund uses its own accumulated resources and revenues.

Service Delivery Profiles

Mowing, plant control and operational information

SHARED RESOURCES These services use the Field Operations appropriation and approved supervisory structure. Costs are tracked through applicable accounts, program/service codes, work orders or operational records. Shared costs are not fully allocated to individual services; the profiles are not separate appropriations or additional spending totals.

Mowing & Grounds Maintenance

PURPOSE	MAJOR ACTIVITIES	FY27 RESOURCES / STAFFING
Maintain accessible canal banks, slopes, rights-of-way and District lands to support conveyance, visibility, safety, water quality and community appearance.	Mowing and weed-eating cycles; narrow-access maintenance; preserve and public-land support; vegetation access work.	Uses shared Field Operations resources; see the shared resource note.
STRATEGIC GOALS	**PERFORMANCE MEASURES**	**PUBLIC VALUE**
F3	Mowing and weed-eating cycles; substituted work disclosed.	Maintains drainage access and reduces vegetation-related service constraints.

Plant Control & Vegetation Treatment

PURPOSE	MAJOR ACTIVITIES	FY27 RESOURCES / STAFFING
Control exotic, invasive and nuisance vegetation while supporting conveyance and stewardship.	Need-based herbicide treatments; inspections; aquatic and upland vegetation work; preserve treatment support.	Uses shared Field Operations resources; see the shared resource note.
STRATEGIC GOALS	**PERFORMANCE MEASURES**	**PUBLIC VALUE**
F3	Treatment cycles; areas addressed where supported.	Protects conveyance, habitat and the public investment in District lands.

Information Systems & Water-Level Monitoring

PURPOSE	MAJOR ACTIVITIES	FY27 RESOURCES / STAFFING
Maintain operational data, telemetry and water-level information used for decisions and reporting.	Telemetry upkeep; water-level and site monitoring; FCC-related compliance; field-data and work-order modernization.	Uses shared Field Operations resources; see the shared resource note.
STRATEGIC GOALS	**PERFORMANCE MEASURES**	**PUBLIC VALUE**
F2, F3	Telemetry readiness; field-system milestones; staff training.	Improves situational awareness, maintenance planning and accountability.

Compliance, Heavy Equipment & Fleet

NPDES and right-of-way services, field construction and equipment readiness

NPDES & Right-of-Way Services

PURPOSE	MAJOR ACTIVITIES	FY27 RESOURCES / STAFFING
Support water-quality compliance, inspections and use of District rights-of-way.	NPDES reporting; infrastructure inspection; ROW review; obstruction and access issues; field documentation.	Uses shared Field Operations resources; see the shared resource note.
STRATEGIC GOALS	**PERFORMANCE MEASURES**	**PUBLIC VALUE**
F2, F3	NPDES comments; percent infrastructure inspected; ROW results.	Protects water quality, access and compliance while addressing public and development activity.

Heavy Equipment Operations

PURPOSE	MAJOR ACTIVITIES	FY27 RESOURCES / STAFFING
Perform mechanical canal work, excavation, structure and special-project construction using District heavy equipment.	Canal cleanout; culvert, washout, weir and structure work; excavation; preserve and special projects.	Uses shared Field Operations resources; see the shared resource note.
STRATEGIC GOALS	**PERFORMANCE MEASURES**	**PUBLIC VALUE**
F1, F2, F3	Miles cleaned/inspected; priority culverts; washout response; special-project completion.	Delivers in-house maintenance and construction capacity needed for reliable drainage.

Fleet Maintenance

PURPOSE	MAJOR ACTIVITIES	FY27 RESOURCES / STAFFING
Keep vehicles and equipment safe, serviceable and available for operational work.	Preventive maintenance; repair; inspection; parts and readiness reporting; support for equipment replacement.	Uses shared Field Operations resources; see the shared resource note.
STRATEGIC GOALS	**PERFORMANCE MEASURES**	**PUBLIC VALUE**
F1, F4	Preventive service within the 1,000-mile window; downtime and readiness reporting.	Reduces avoidable downtime and helps staff complete more work with available resources.

Field Support & Emergency Readiness

Floating Technician and Emergency Preparedness & Response

Floating Technician

PURPOSE	MAJOR ACTIVITIES	FY27 RESOURCES / STAFFING
Provide flexible field capacity where workload, vacancies, weather or priority work require support.	Cross-functional operational support; special projects; surge and vacancy coverage.	Uses shared Field Operations resources; see the shared resource note.
STRATEGIC GOALS	**PERFORMANCE MEASURES**	**PUBLIC VALUE**
F1, F3, F4	Work assignments and completed support activity, when operational records are available.	Allows the District to shift limited staff capacity to the highest current need.

Emergency Preparedness & Response

PURPOSE	MAJOR ACTIVITIES	FY27 RESOURCES / STAFFING
Prepare personnel, supplies, equipment and procedures for hurricanes, severe rainfall and other emergencies.	Manual review; exercise; supply checks; PPE/emergency kits; response and documentation.	Uses shared Field Operations resources; see the shared resource note.
STRATEGIC GOALS	**PERFORMANCE MEASURES**	**PUBLIC VALUE**
F4	Annual manual review; exercise; supply check; kits maintained.	Improves continuity and the speed and safety of response before, during and after an event.

Workload and service capacity

Rainfall, hurricanes, development, vegetation, vacancies, equipment condition and newly identified infrastructure needs can change the sequence and quantity of field work. Performance reporting distinguishes these workload effects from avoidable delays.

Personnel and FTE Summary

Authorized positions, budgeted FTE and vacancy status

The adopted workforce schedule contains 40 full-time positions and 40.0 budgeted FTE: 9.0 in Administration and 31.0 in Field Operations. Positions, FTE, vacancies and personnel appropriations are distinct measures.

Table 5-21. Districtwide staffing metrics

40	0	40.0	4
AUTHORIZED FULL-TIME POSITIONS	PART-TIME POSITIONS IN SCHEDULE	TOTAL FTE	VACANT POSITIONS

Table 5-22. Department staffing schedule

Department	Authorized full-time	Authorized part-time	Vacant positions	FTE	Presentation note
Administration	9	0	0	9.0	Includes Assistant District Manager for budgetary personnel-cost reporting.
Field Operations	31	0	4	31.0	Four vacancies are identified in field position rows.
Total	**40**	**0**	**4**	**40.0**	**Budgetary classification does not change approved appropriations.**

BUDGETARY CLASSIFICATION The Assistant District Manager is budgeted in Administration. This classification is distinct from supervisory responsibility and does not create additional spending authority.

Source: FY27 adopted staffing schedule and personnel-cost classification. Four Field Operations vacancies are included within the 40 authorized positions, based on the July 30, 2026 snapshot.

Position Summary Schedule

Authorized positions by department from FY25 through FY27

Authorized staffing by budgetary classification; full-time positions are reported as 1.0 FTE

Table 5-22A. Position Summary Schedule

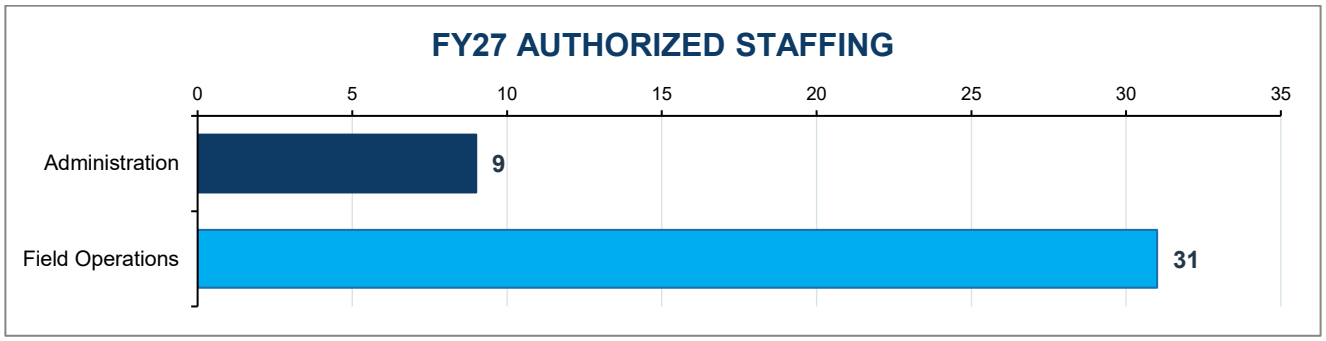
Department	FY25	FY26	FY27 Adopted	FY26 to FY27 Change
Administration	10.0	10.0	9.0	(1.0)
Field Operations	27.0	30.0	31.0	+1.0
District Total	**37.0**	**40.0**	**40.0**	**—**

Budgeted staffing increased from 37.0 FTE in FY25 to 40.0 FTE in FY26, a net increase of 3.0 FTE. The increase occurred within Field Operations, while Administration remained at 10.0 FTE.

FY27 maintains 40 authorized positions / 40.0 FTE, with no net increase from FY26. The budgetary distribution changes from 10.0 Administration / 30.0 Field Operations to 9.0 / 31.0. The Assistant District Manager remains budgeted in Administration.

Source: FY25 Workforce Export — FY 2024/25 Proposed Budget; FY26 Workforce Export — FY 2025/26 Proposed Budget; FY27 Adopted Budget staffing schedule. Historical workforce exports identify budgeted full-time positions as 1.0 FTE. Board Commissioner positions and temporary or seasonal positions recorded at 0.0 FTE are excluded from the FTE totals.

Figure 5-3. FY27 authorized staffing by budgetary personnel-cost classification.



Exact-value data equivalent

STAFFING VALUES Administration — 9 authorized positions / 9.0 FTE / 0 vacancies; Field Operations — 31 authorized positions / 31.0 FTE / 4 vacancies; District total — 40 authorized positions / 40.0 FTE; part-time positions in the schedule — 0.

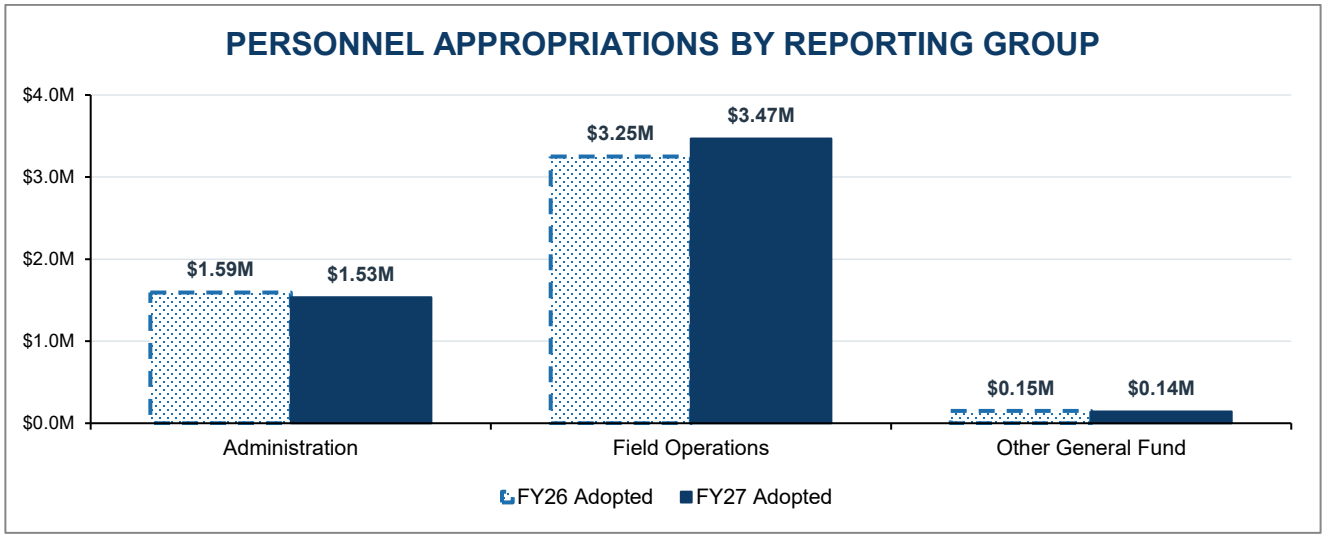
Source: Approved FY27 staffing classification and position schedule. The $15,600 part-time/seasonal wage appropriation does not create a position row.

Personnel Appropriations by Reporting Group

FY26 and FY27 aggregate personnel resources by budgetary reporting group

The chart compares aggregate personnel appropriations for Administration, Field Operations and other General Fund activities. These reporting-group totals are not individual employee salaries.

Figure 5-4. Personnel appropriations by reporting group; values shown directly and rounded to millions.



Exact-value data equivalent

Reporting group	FY26 Adopted	FY27 Adopted
Administration	$1,594,795	$1,534,639
Field Operations	$3,250,783	$3,467,489
Other General Fund activities	$149,180	$141,495
Total personnel appropriations	**$4,994,758**	**$5,143,623**

Source: FY26 adopted and FY27 adopted departmental/personnel schedules. Aggregate appropriations are not individual salaries; other General Fund values reconcile to the personnel total.

Personnel Cost Components

FY26 adopted and projected costs compared with FY27 adopted

Table 5-23. Personnel Cost Components

Component	FY26 Adopted	FY26 Projected	FY27 Adopted	FY27 explanation
Salaries, wages & allowances	$3,016,181	$2,755,202	$3,211,421	Includes supported job-description realignment and compensation assumptions; allowances are separate from base wages.
Payroll taxes	$222,894	$202,795	$235,820	Changes with taxable payroll.
Retirement contributions	$474,986	$420,013	$498,117	Changes with covered compensation and contribution requirements.
Health & life insurance	$1,187,965	$1,068,678	$1,161,134	Coverage cost depends on enrolled positions and plan assumptions.
Workers' compensation	$92,445	$35,771	$36,844	Operational and administrative coverage; does not change safety obligations.
Unemployment compensation	$287	$287	$287	Budgeted claims-related provision.
Total personnel	**$4,994,758**	**$4,482,746**	**$5,143,623**	**Reconciles to the Section 4 personnel category.**

Source: FY27 adopted budget and Section 4. Category mapping follows account objects and the expenditure classifications in Section 4; totals rounded to whole dollars.

WHY PERSONNEL COSTS EXCEED SALARIES A position's budget includes more than cash wages. Payroll taxes, retirement, health and life insurance, workers' compensation, unemployment costs, allowances and training resources are part of the cost of maintaining a qualified workforce.

Workforce Assumptions and Capacity

Compensation, training, vacancies and staffing classification

Compensation assumptions

The adopted budget reflects job-description realignment and related salary changes. These changes also affect payroll taxes and retirement contributions.

The adopted assumptions include a 3% cost-of-living adjustment and 3% merit increase. Department schedules present aggregate personnel costs, not individual salaries.

Training and workforce development

Training resources support safety, professional development, specialized skills, succession and retention. Section 2 identifies $22,700 of employee training resources.

Vacancies and service capacity

Vacancies and specialized-skill gaps can reduce canal-cleanout production, increase learning curves and shift work among crews. Results should explain capacity constraints rather than treat a missed production target as a financial variance alone.

Staffing classification

Authorized staffing remains 40 positions / 40.0 FTE. The Assistant District Manager is budgeted in Administration. Reporting and budgetary classification do not alter approved appropriations or imply that personnel expenses are unchanged between fiscal years.

Department-to-Strategy Crosswalk

Goal, department responsibility, FY27 budget connection, performance measure and expected public result

Table 5-24. Goal / Department Responsibility

Goal	Department responsibility	FY27 budget connection	Performance measure	Expected public result
A1 — Organizational Capacity	Administration leads; Field Operations participates in training, succession and job-description work.	$22,700 identified training; personnel and administrative operating appropriations.	Training; 3 governing documents; 3 SOPs; paid claims.	Capable workforce, continuity and current controls.
A2 — Affordability & Financial Capacity	Administration / Finance lead; departments support accurate cost and project information.	$75,000 one-time ERP implementation/ conversion and $44,500 recurring General Fund ERP support; professional support; reserve monitoring.	Audit; automated report; ERP milestones; alternative revenue.	Transparent, sustainable finances and stronger decisions.
A3 — Community Outreach & Engagement	Resource & Relations leads with administrative and field subject-matter support.	Public education/events and communication within Administration.	1 student event; 1 community event; 5 presentations/ involvements.	Better understanding of services and access to government.
F1 — Operational Optimization	Field Operations, Fleet and Heavy Equipment.	$517,765 Capital Equipment program is separate from operating budget; operating repair and personnel support.	Equipment-plan completion; service-window and downtime reporting.	Reliable equipment and productive field capacity.
F2 — Flood Protection & Water-Management Infrastructure	Field Operations delivers operations and supports capital milestones.	Field personnel/operations plus separate Capital Projects Fund.	Capital milestones; canal work; infrastructure measures.	Improved conveyance, storage, water quality and resilience.
F3 — Maintenance of District Lands & Infrastructure	Field Operations divisions and crews.	Mowing, plant control, testing, repairs, chemicals, supplies and contracts.	Cycles; miles; culverts; NPDES; inspections; structures; trash; projects.	Reliable drainage and cared-for public lands/infrastructure.
F4 — Emergency Response Preparedness	District management and Field Operations.	Personnel, equipment readiness and supplies embedded in operating budgets.	Manual review; exercise; supply check; kits maintained.	Safer, faster and better-documented response.

Source: Board-approved 2027–2031 Strategic Plan; seven-goal crosswalk published in Section 2; FY27 adopted budget.

Organizational Responsibility

Governance, management, department roles and approved service-area relationships

Table 5-25. Board of Commissioners / District Manager

The summary distinguishes governance, supervisory responsibility and budgetary classification.

1 GOVERNANCE
Board of Commissioners
Governance and policy oversight

↓

2 MANAGEMENT
District Manager
Directs Administration; receives direct reports from Finance Director, Resource & Relations Director and Assistant District Manager.

↓

3 DIRECT REPORTS TO DISTRICT MANAGER
Direct reports
Finance Director • Resource & Relations Director • Assistant District Manager

4 PRIMARY DEPARTMENT RESPONSIBILITY
Administration — governance / finance / workforce / community systems
Field Operations — operations and maintenance

5 DIRECT-REPORT SERVICE AREAS
Field Operations Director — Plant Control; Information Systems / Water-Level Monitoring; Mowing & Grounds; NPDES / Right-of-Way; Floating Technician
Assistant District Manager — Field Operations Director; Fleet Maintenance; Heavy Equipment
Relationship qualification — No dotted-line or directional-supervision relationships are presented.

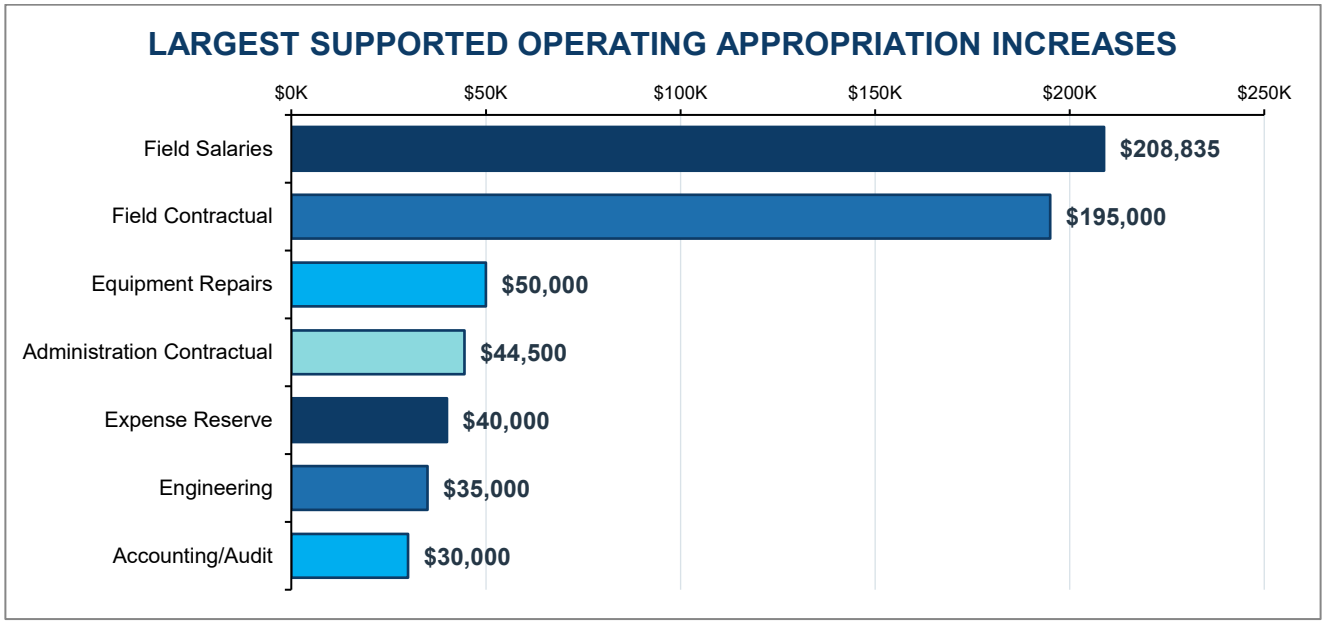
REPORTING / BUDGET CLASSIFICATION BOUNDARY The Assistant District Manager is a direct report to the District Manager and remains classified in Administration for budgetary personnel-cost reporting. Organizational reporting and budget classification are distinct; the budget classification does not establish or alter a supervisory relationship.

Source: Approved FY27 organizational chart and direct-reporting relationships.

Major Departmental Changes

What changed and why in the FY27 adopted budget

Figure 5-5. Largest Supported Operating Appropriation Increases



Exact-value data equivalent

Rank	Operating appropriation increase	Increase
1	**Field Salaries**	$208,835
2	**Field Contractual**	$195,000
3	**Equipment Repairs**	$50,000
4	**Administration Contractual**	$44,500
5	**Expense Reserve**	$40,000
6	**Engineering**	$35,000
7	**Accounting/Audit**	$30,000

Source: FY27 adopted major-change schedule.

FIGURE NOTE — Transfers are excluded. This chart presents selected supported operating appropriation increases, not the complete universe. Table 5-26 provides the supported FY27 West Marsh contractual-services context; no separate future West Marsh maintenance amount is quantified.

Major Departmental Changes Schedule

Fund treatment and recurring or one-time costs

Table 5-26. Change Area / Department / Fund

Change Area	Department / Fund	Continuing or One-Time	Explanation
Job-description realignment; salary, tax and retirement effects	Administration and Field Operations	Recurring	Realignment and 3% COLA / 3% merit assumptions affect wages and related payroll costs.
ERP / financial-system implementation and support	Administration; General Fund / Capital Equipment Fund	Implementation plus continuing support	$75,000 one-time implementation and conversion in the Capital Equipment Fund; $44,500 recurring subscription, hosting and support in the General Fund.
Accounting, audit, policy and internal-control work	Administration	Mixed	Accounting/audit increases by $30,000; supported policy/internal-control work is included.
Professional services	Administration	Recurring / mixed	Engineering, legal, legislative and other professional-service changes follow adopted contract/support levels.
Field contractual services	Field Operations	Mixed	Blackstone $85,000; CREST $30,000; Mirror Lakes $20,000; West Marsh $60,000. West Marsh note: one-time treatment, lesser maintenance expected but not quantified.
Equipment repairs and maintenance	Field Operations	Recurring	Adopted increase supports readiness and repair workload.

Table 5-26 (continued). Change Area / Department / Fund

Change Area	Department / Fund	Continuing or One-Time	Explanation
Chemicals and operating supplies	Field Operations	Recurring; workload variable	Chemicals decrease from FY26 Adopted; actual need can shift with weather and vegetation conditions.
Insurance	Administration / personnel	Recurring	Administrative insurance increases; personnel coverage components vary by enrolled positions and rates.
Public education and outreach	Administration	Recurring with event-specific items	FY27 supports events and outreach; source does not isolate one non-duplicative service total.
Expense reserve / contingency	General Fund	Contingency	New $40,000 for unexpected operating costs not assignable when the budget was prepared.
CREST and ROBUST appropriations	Capital relationship	Nonrecurring	CREST is complete in FY26. No FY2027 Capital Projects Fund appropriation is included for CREST or ROBUST. Applicable General Fund operating and maintenance allowances remain included.
Continuing FY26 purchase / new FY27 appropriation	Capital Equipment relationship	Nonrecurring	The continuing FY26 dump-truck purchase is supported by a new FY27 Capital Equipment appropriation, not Field Operations operating totals.

WEST MARSH The FY27 treatment is one-time. Lower future maintenance costs are expected, but the annual amount is not yet quantified.

Source: FY27 adopted budget and Sections 1–4.



06

CAPITAL BUDGET, CAPITAL IMPROVEMENT PLAN & ASSET STEWARDSHIP

SECTION 6

FY 2026/27 Adopted Capital Program

LEHIGH ACRES
MUNICIPAL SERVICES IMPROVEMENT DISTRICT

6.1 Capital Program Overview

$11,544,896 — Combined FY2027 Capital Projects and Capital Equipment Program

The adopted capital program covers infrastructure, vehicles, machinery and technology. Project profiles explain pending agreements and implementation conditions.

Table 6-1. FY2027 Adopted Capital Program

Program	FY27 adopted	Key financing
Capital Projects Fund	$10,952,131	$10,597,131 external/project revenue + $355,000 GF transfer
Physical equipment	$517,765	Capital Equipment Fund resources
ERP implementation	$75,000	Capital Equipment Fund; $44,500 recurring cost separately in General Fund
Capital Equipment Fund total	**$592,765**	**No FY27 General Fund transfer**

> Physical equipment and ERP capital implementation together make up the Capital Equipment Fund total.

6.2 Annual Appropriations and Accounting Basis

The District adopts annual governmental-fund budgets, including capital projects, and approves a five-year Capital Improvement Plan.

> Appropriations lapse at fiscal year-end. Continuing projects receive new annual authority; unspent appropriations do not carry forward automatically.

The District does not use encumbrance accounting. Purchase orders and contracts are not budget reservations; enforceable commitments may be tracked and disclosed separately.

Governmental-fund expenditures are generally recognized when the related liability is incurred. Payments for future periods are recorded as prepaid items when appropriate, consistent with the FY25 audited financial statements.

6.3 CIP and Adopted Capital Budget

Table 6-2 connects the CIP's FY27 subtotal to adopted annual spending authority. Four projects omitted from the subtotal, the revised GS-10 Task 2 allocation and Crosslink timing account for the difference.

Table 6-2. CIP to Adopted Capital Budget

Reconciliation component	Amount
Dated CIP FY27 subtotal	$7,222,000
Projects in detail but omitted from subtotal	$3,510,000
GS-10 Phase I exact agreement allocation adjustment	$150,131
Crosslink Parcels moved from FY28 to FY27	$70,000
Adopted FY27 capital-project appropriation	**$10,952,131**

CIP TO BUDGET DIFFERENCE

$3,730,131

THREE ADJUSTMENTS

The three adjustments above connect the CIP subtotal to the adopted appropriation.

Source: District 2027–2031 CIP and FY27 adopted capital-project schedule.

6.4 FY27 Capital Projects

Table 6-3. FY2027 Capital Projects and Funding Status

Source: FY27 adopted capital-project schedule. Related qualifications follow the schedule.

Project	Prior / current support	FY27 adopted	Later-year basis	Funding / status
Culvert Replacement Phase 2027	$0	$200,000	$0	General Fund transfer; Approx. five replacements; sites selected during FY27
GS-10 Build Phase I	$683,398.50 through FY25; FY26 $84,862.33	$6,002,131	Within multiyear SFWMD award	SFWMD Agreement 4600005172; Task 2 allocation; agreement due date Dec. 2028
Buckingham Trails STA Design	$0	$1,170,000	Not yet established	Anticipated Lee County funding; Negotiations expected by Dec. 2026; target execution early 2027
Leeland Sinkhole Improvement Phase	Land phase $1,605,264.46 through FY25; FY26 $14,634.50	$2,200,000	$0 if completed; otherwise reappropriated in FY28	Approved legislative funding; agreement pending; Completion uncertain; full FY27 authority provided
Gunnery Road / SR 82 Welcome Sign	$0	$85,000	$0	Non-assessment GF revenue transferred to Capital Projects; Draft Lee County permissive-use license; permitting required
GS-10 Crosslink Parcels	$9,479.49 tax-certificate asset (not expenditure)	$70,000	$0	General Fund transfer; Five certificates eligible for tax-deed application Apr. 1, 2027
RISE Design and Preconstruction	$0	$240,000	$3,314,000	Approved FDEP legislative funding; agreement pending; FY27 design/preconstruction; construction schedule preliminary
GS-10 Design Phase II	FY26 $134,513.00	$985,000	Remaining Phase II award	SFWMD Agreement 4600005172; $795,000 agreement tasks + $190,000 FY27 inspection/construction services

Later-year entries retain their stated award or planning basis; they do not establish cash availability. Funding and timing qualifications follow.

Table 6-3 — Funding and Timing Notes

Later-year spending requires applicable annual budget authorization. Annual appropriation rules appear in Section 6.2; Table 8-20 distinguishes longer-range funding plans from financial availability.

GS-10 Phases I and II share the SFWMD award. Their profiles distinguish the current task allocations from the FY27 service estimate and explain reimbursement eligibility and acceptance requirements.

Buckingham Trails funding is anticipated from Lee County; the agreement remains pending. Negotiation and execution dates are planning expectations, with final scope, match, reimbursement and deadlines still conditional.

Leeland legislative funding is approved, but the agreement remains pending. The full FY27 appropriation permits accelerated delivery if feasible; completion remains uncertain.

The Welcome Sign is the only part of the General Fund capital transfer financed specifically from non-assessment revenue. Installation depends on the pending license, permitting and approvals; see its profile for proposed District obligations.

Crosslink tax certificates are existing assets, not prior expenditures or acquired parcels. The FY27 appropriation supports the separate acquisition process; acquisition is not guaranteed.

RISE has an approved $3.554 million legislative award: $240,000 of FY27 design/preconstruction authority and a $3.314 million balance for later phases, subject to final agreement terms and annual authorization. The balance is not guaranteed cash or FY27 construction authority.

Section 6.5 provides each project’s scope, funding, procurement, schedule and operating qualifications.

6.5 CAPITAL PROJECT PROFILES

GS-10 Build Phase I

Frank Mann Preserve — Phase I construction

ADOPTED FY27

$6,002,131

FY27 CONSTRUCTION

Current amended Task 2 allocation.

Prior and current support

Support period	Amount	Classification
Through FY25	$683,398.50	Prior support
FY26	$84,862.33	Current support

Shared agreement for GS-10 Phases I and II

SFWMD Agreement No. 4600005172 provides $15.5 million for the two-phase project. This is the two-phase award, not annual FY27 appropriation authority.

Scope and appropriation basis

The Phase I FY27 appropriation is $150,131 above the dated CIP line because the adopted budget uses the exact amended agreement amount; total SFWMD funding did not increase.

Status and reimbursement

Agreement due date: December 2028. Quarterly reimbursement claims follow eligible spending; receipt timing depends on acceptance and payment.

Operating and maintenance effects

Contractor mowing is anticipated to continue through 2029 under the District's current planning assumptions. After that period, the District expects to assume mowing responsibilities until County park construction advances. Additional County maintenance support is anticipated following park development but is not currently established by an executed agreement. The timing and allocation of maintenance responsibilities remain subject to project progress and future arrangements. Existing preserve allocations remain included. See Table 6-6A for qualified chemical, power and monitoring needs.

Related detail: Table 6-3; Table 6-6A and forecast treatment.

GS-10 Design Phase II

Agreement design and preconstruction tasks; FY27 service estimate

ADOPTED FY27

$985,000

FY27 DESIGN AND SERVICES

Includes agreement tasks and a management estimate for services expected during FY27.

Prior and current support

FY26 design support: $134,513.00. This support is separate from the FY27 appropriation.

FY27 appropriation components

Component	Amount	Basis
Design and preconstruction tasks	$795,000	Agreement tasks
Inspection and construction-phase services	$190,000	Management estimate; expected during FY27

Funding and implementation

SFWMD Agreement 4600005172. Shared two-phase agreement context appears on the Phase I profile. Reimbursement requests are subject to agreement eligibility and acceptance requirements.

GS-10 reimbursement is limited to the shared $15,500,000 award and current eligible task allocations. Adopted appropriations remain unchanged; invoices, claims and cash receipts are tracked separately.

> **The $190,000 is a management estimate for FY27 services, not a contractual commitment. It does not establish construction completion in FY27.**

Operating and maintenance effects

Frank Mann site-wide effects are not counted again for Phase II. Operating commencement and any separate maintenance increment remain conditional on design and O&M scope. See Table 6-6A.

Related detail: Table 6-3; Table 6-6A; Table 8-18.

GS-10 Crosslink Parcels

Tax-deed applications and possible parcel acquisition

ADOPTED FY27

$70,000

FY27 ACQUISITION AUTHORITY

Tax-deed applications, possible auction purchases and related costs.

Purpose and scope

District canals connecting Frank Mann and Greenbriar Preserves cross parcels where the District lacks easements. Ownership would secure access and may add low-elevation storage and water-quality capacity.

Existing tax-certificate asset

Period	Amount	Accounting classification
FY25	$9,479.49	Five tax certificates; Accounts Receivable—Other

The tax-certificate investment is an asset, not an expenditure or part of the FY27 appropriation.

Funding and acquisition timing

Funding source: General Fund transfer to the Capital Projects Fund. Five certificates become eligible for tax-deed application April 1, 2027. Acquisition is not guaranteed.

Operating and maintenance effects

Maintenance is anticipated and is expected to be absorbed by existing District staff and equipment. No additional dedicated staffing or equipment appropriation has been identified. Work remains conditional on acquisition and final property responsibilities; workload, frequency and scope are not yet established. Existing resources have an economic cost. See Table 6-6A.

Related detail: Tables 6-3 and 6-6A; District budget classification and planning schedules.

Culvert Replacement Phase 2027

Replacement of existing failing culverts

ADOPTED FY27

$200,000

FY27 REPLACEMENT PROGRAM

Expected to replace approximately five culverts.

Funding

General Fund transfer to the Capital Projects Fund.

Scope and historical cost

The approximately $40,000 average per replacement is based on historical replacement experience and includes construction materials and in-house labor.

Site selection and implementation

Locations will be selected during FY27 using condition, operational need and field observations. Actual quantity may vary with site conditions and project complexity.

Operating and maintenance effects

Management expects operating-cost neutrality from replacement of existing infrastructure, subject to actual scope and existing maintenance capacity. Routine inspection and maintenance continue; no guaranteed zero cost or savings is assumed. See Table 6-6A.

Related detail: Table 6-3; Table 6-6A.

Buckingham Trails STA Design

Design activity subject to agreement development

ADOPTED FY27

$1,170,000

FY27 APPROPRIATION CAPACITY

Full anticipated amount appropriated to preserve capacity if FY27 timing permits.

Funding and scope

Anticipated Lee County funding. The appropriation preserves capacity if negotiations, agreement execution and design progress allow completion during the fiscal year.

Status and planning expectations

Negotiations were reported as not yet begun. Budget planning anticipated a start by December 2026 and agreement execution in early 2027; these are not guaranteed milestones.

Agreement and annual authority

Final scope, match, reimbursement, deadlines and implementation conditions remain subject to the agreement.

Unspent FY27 authority lapses. Any later-year need requires a new appropriation.

Operating and maintenance effects

Lee County is expected to operate the trails; this is not an executed commitment. LA-MSID expects to retain existing drainage responsibilities only. No new recurring District duties are identified for design, and no separate additional operating appropriation is identified under current assumptions. New pumping, monitoring, staffing, utility or trail duties are not assumed. Final scope and agreements may change responsibilities. See Table 6-6A.

Related detail: Tables 6-3 and 6-6A; District budget classification and planning schedules.

Leeland Sinkhole Improvement Phase

Conceptual improvement scope; agreement pending

ADOPTED FY27

$2,200,000

FY27 IMPROVEMENT AUTHORITY

Full legislative amount appropriated in case delivery can be accelerated; completion is uncertain.

Funding and prior support

Approved legislative funding: $2,200,000. Land-phase support: $1,605,264.46 through FY25; FY26 support: $14,634.50.

Conceptual scope and cost components

Unsigned initiation materials and the August 4, 2026 conceptual estimate support the $2.2 million scope, with no draft local match. These are conceptual costs, not executed contracts.

Conceptual component	Amount
Security	$90,000
Design / permitting	$321,000
Bidding	$10,000
Construction	$1,719,000
Project management	$30,000
Sewer connection	$30,000

Agreement and completion status

Final agreement terms remain pending. Table 6-3 shows no later-year amount if the project is completed; otherwise, a new FY28 appropriation is required.

Operating and maintenance effects

The FY28 forecast includes $70,000: $50,000 recurring ($35,000 mowing plus $15,000 utilities/maintenance) and $20,000 capital. FY29 recurring cost is $50,000, escalating 3% from FY30. These planning allowances are included once in the General Fund forecast; FY27 is unchanged.

Related detail: Table 6-3; Table 6-6A and forecast treatment.

Gunnery Road / SR 82 Welcome Sign

Sign, permitting, lighting and landscaping

ADOPTED FY27

$85,000

FY27 SIGN APPROPRIATION

Sign, permitting, lighting and landscaping; final installation remains conditional.

Funding restriction

This is the only portion of the $355,000 General Fund transfer to Capital Projects specifically financed from non-assessment General Fund revenue.

Draft license and District obligations

The draft Lee County permissive-use license places ownership, insurance, maintenance, repair, site restoration and possible removal costs on the District.

Installation conditions

Final installation depends on agreement execution, permitted improvements and approvals.

Operating and maintenance effects

Management estimates approximately $5,000 annually after installation for maintenance, landscaping, electricity and related needs, including possible contracted mowing. Start timing remains conditional. This planning estimate is outside the adopted operating budget and numerical forecast. See Table 6-6A.

Related detail: Table 6-3; Table 6-6A and forecast treatment.

RISE Design and Preconstruction

Design and preconstruction; five monitoring systems, no new structures

ADOPTED FY27

$240,000

FY27 DESIGN / PRECONSTRUCTION

Estimated design and preconstruction spending; construction timing is preliminary.

Funding and annual authority

Funding context	Amount	Timing / basis
Approved legislative award	$3,554,000	FDEP legislative funding
FY27 adopted appropriation	$240,000	Design and preconstruction
Remaining legislative award	$3,314,000	Later phases; agreement pending

Agreement and schedule status

The initiation form identifies no match. The agreement remains undrafted and unexecuted. Final reimbursement and schedule terms are pending; preliminary dates are not firm construction commitments.

> **FY27 authority is limited to the $240,000 design/preconstruction appropriation. The full award is not FY27 construction authority.**

Operating and maintenance effects

Five RISE meters receive $40 per site per month within the 11-site electricity allowance. A shared monitoring technician is planned from FY29 and counted once across Frank Mann, RISE and ROBUST. FY28 utility budgeting does not establish a commissioning date.

Related detail: Table 6-3; Table 6-6A and forecast treatment.

6.6 Capital Equipment Program

Replacement assets and new or expanded operating capacity

ADOPTED FY27

$517,765

PHYSICAL EQUIPMENT PROGRAM

Replacements and new or expanded capacity. ERP implementation is presented separately in Section 6.7.

Program composition

Program classification	FY27 amount
Replacements	$307,765
New / expanded capacity	$210,000

Procurement and disposition

Table 6-4 lists equipment, replacement assets, procurement and disposition. Replaced assets will be sold at public auction; proceeds are not estimated.

Future operating effects

One mowing technician is planned from FY29 at $86,786.46 loaded annual cost, separate from spray and shared monitoring roles. The General Fund forecast includes the cost once. No FY27 hire or unsupported equipment-maintenance saving is assumed.

Continuing purchases and commitments

The $57,765 dump truck was ordered in FY26 but was neither received nor paid for that year. Expected FY27 delivery is funded by new FY27 authority, not an appropriation or encumbrance carryforward.

The ordered $21,000 golf cart is an outstanding purchase commitment with delivery expected in FY27. It is the Utility vehicle / golf cart 1 allocation in Table 6-4, not additional spending authority.

Annual appropriations lapse; any later-year need requires new authority. See Section 6.2 for accounting treatment.

Source: FY27 adopted capital-equipment schedule; see Table 6-4.

FY27 equipment purchase schedule

Table 6-4. FY2027 Equipment Purchase Schedule

Source: FY27 adopted capital-equipment schedule. Continuing-purchase qualifications appear in the preceding overview.

FY27 item	Amount	Class	Replaces	Procurement status	Disposition
Fleet vehicle 1	$55,000	Replacement	Tag 126 — 2006 Ford F-250	Not ordered	Surplus and auction
Fleet vehicle 2	$55,000	Replacement	Tag 135 — 2011 Ford F-350	Not ordered	Surplus and auction
Dump truck	$57,765	Replacement	Tag 201 — 1995 Ford LT 8000	Ordered in FY26; unpaid/unreceived; FY27 delivery	Surplus and auction
Rubber-tire backhoe	$165,000	New / expanded capacity	None	Letter of intent; FY27 delivery expected	N/A
Rotary cutter / batwing deck	$48,000	Replacement	Tag 317-C — 2020 Schulte XH 1500-S4	Letter of intent; FY27 delivery expected	Surplus and auction
16-foot lawn trailer	$7,000	Replacement	Tag 406 — 1994 FHI trailer	Not ordered	Surplus and auction
Lawn-maintenance trailer	$10,000	Replacement	Tag 419 — 2007 Carry On trailer	Not ordered	Surplus and auction
40-ton trailer	$55,000	Replacement	Tag 421 — 2007 Interstate trailer	Not ordered	Surplus and auction
Utility vehicle / golf cart 1	$21,000	New / expanded capacity	None	Ordered; delivery expected FY27	N/A
Utility vehicle 2	$24,000	New / expanded capacity	None	Not ordered	N/A
Skid-mounted generator	$20,000	Replacement	Tag 628 — 2009 Wacker Neuson G-25	Not ordered	Surplus and auction

Physical equipment program total: $517,765.

6.7 ERP Replacement

System replacement, conversion and recurring support

ADOPTED FY27

$75,000

CAPITAL IMPLEMENTATION / CONVERSION

One-time FY27 appropriation; scope depends on the system selected.

Capital authority, recurring cost and reference quote

Cost / funding item	Amount	Source classification
Adopted capital implementation / conversion	$75,000	One-time FY27 appropriation
General Fund subscription / support	$44,500	Recurring FY27 budget
Reference quote: implementation / conversion	$58,320	One-time quote
Reference quote: subscription / hosting	$44,500	Annual quote

The $58,320 reference quote is not the adopted capital appropriation limit. Adopted capital authority remains $75,000.

Implementation timing and scope

The FY27 adopted budget assumes ERP selection by the end of FY26 and implementation beginning early in FY27. These are planning assumptions, not confirmation of selection or implementation.

The one-time appropriation may include project management, configuration, data conversion, migration, interfaces, testing, training and production transition, depending on the selected system.

Capitalization treatment

Final capitalization will follow the selected contract and District policy.

6.8 Funding and Transfer Controls

Planned assignments and reallocation authority

ADOPTED FY27

$355,000

GENERAL FUND TRANSFER

FY27 transfer to the Capital Projects Fund.

Table 6-5. General Fund transfer allocation / Amount

General Fund transfer allocation	Amount	Revenue notation
Culvert replacements	$200,000	General Fund transfer
Welcome sign	$85,000	Non-assessment General Fund revenue
Crosslink Parcels	$70,000	General Fund transfer
Total	**$355,000**	**Not legally restricted; reallocation requires applicable budget amendment**

Only the $85,000 Welcome Sign allocation is specifically financed from non-assessment General Fund revenue.

Planned use and reallocation

The allocation reflects planned use but does not legally restrict the resources. If costs, timing or priorities change, available amounts may be reallocated to another eligible capital purpose through the applicable budget-amendment process.

Transfer and fund appropriation

The $355,000 transfer must not be confused with the $10,952,131 Capital Projects Fund appropriation.

Source: FY27 adopted General Fund and Capital Projects schedules; see Table 6-5.

6.9 Asset Stewardship and Future Effects

FY27 base and FY28–FY31 operating-impact planning assumptions

Table 6-6. Operating-Impact Planning Assumptions — FY27–FY31

Source: District capital operating-impact estimates. Existing ERP/preserve allocations are included once; additional allowances are planning estimates, not appropriations or guaranteed savings.

Operating effect	FY27 base	FY28	FY29	FY30	FY31	Support / treatment
ERP recurring support	$44,500	$45,835	$47,210	$48,626	$50,085	Budgeted support; future years are planning estimates, not verified contract terms
Vegetation / preserve-maintenance portfolio	Included in FY27 base	$156,000	$117,000	$97,500	$100,425	Supported management planning assumption and timing
New staffing / operations	No FY27 change	$169,743	$357,944	$368,682	$379,743	New recurring costs included once; FY28 adds $20,000 Leeland capital separately

Portfolio and project-level treatment

Table 6-6 separates existing ERP and preserve allocations from additional staffing, utility, chemical, pumping and Leeland recurring allowances. Table 6-6A explains scope and timing. Each amount is included once.

GS-10 Phase I allocations remain inside the preserve forecast. CREST maintenance of $30,000 is already within the $195,000 FY27 portfolio.

Leeland capital and recurring costs are separate. The General Fund forecast includes the additional staffing and operating allowances once; FY27 adopted amounts remain unchanged.

Table 6-6A explains the new increments. Figure 6-2 continues to show only existing ERP and preserve allocations; the new allowances are in Table 6-6.

Project-Level Capital Operating Impacts

Table 6-6A. Major FY27 Capital Projects - Future Operating Impacts

Source: adopted capital schedule; District capital planning and operating-impact assumptions.

Major capital project	FY27 capital appropriation	Operating-impact determination	Future planning effect	Timing / determination point
Culvert Replacement Phase 2027	$200,000	Expected cost neutrality	No quantified increment	Management expects replacement of existing infrastructure to be operating-cost neutral, subject to actual scope and maintenance capacity; no guaranteed zero cost or saving.
GS-10 / Frank Mann Preserve — Phase I	$6,002,131	Management estimate	Existing preserve: FY28 ~$99,000; FY29 ~$74,000; FY30 ~$62,000; FY31 ~$64,000	Existing preserve allocation is not the complete future facility cost. New site-wide allowances: $20,000 chemicals and $10,000 major-event pump power per year from FY28, plus 3 meters within the 11-site total. Costs escalate 3%; they are not repeated in Phase II.
GS-10 / Frank Mann Preserve — Phase II	$985,000	Shared site-wide allowance	No duplicate site-wide cost	Site-wide Frank Mann costs and shared staffing are not repeated here. Determine any separate increment and operating start from final design/O&M scope.
Buckingham Trails STA Design	$1,170,000	Existing drainage duties only	No separate added operating appropriation identified	County trail operation is anticipated, not contracted. No new recurring District design-phase duties are identified. Existing District resources remain in use; future duties depend on scope and agreements.

Major capital project	FY27 capital appropriation	Operating-impact determination	Future planning effect	Timing / determination point
Leeland Sinkhole Improvement Phase	$2,200,000	Management estimate	FY28 $50,000 recurring + $20,000 capital; FY29 $50,000	Recurring base includes $35,000 mowing and $15,000 utility/maintenance allowance. Escalation of 3% starts FY30. Included in the General Fund model once; not a contractor quote or changed FY27 appropriation.
Gunnery Road / SR 82 Welcome Sign	$85,000	Management estimate	~$5,000 annually	After installation; maintenance, landscaping, electricity and related needs include possible contracted mowing. Start year conditional; outside numerical forecast.
GS-10 Crosslink Parcels	$70,000	Existing staff/equipment expected to absorb work	No added dedicated staff/equipment appropriation identified	Maintenance depends on acquisition and final property responsibilities. Workload, frequency and scope remain uncertain. Existing resources have an economic cost; acquisition is not assumed.
RISE — Design & Preconstruction	$240,000	Utility allowance included	5 sites × $40/month; $2,400 annual base	Full annual utility allowance starts FY28; actual commissioning remains conditional. No dedicated RISE hire; monitoring staffing is shared across 11 sites.

Three full-year planning roles: spray from FY28; mowing and shared monitoring from FY29. FY27-dollar salary/benefits: mowing $41,392/$40,412.56; spray $41,392/$40,611.24; monitoring $49,400/$42,806.31. Benefits use family coverage and source factors. Loaded cost escalates 3% annually. No FY27 hiring change.

General Fund funding includes these new costs once. Eleven monitoring sites receive $5,280 annual electricity from FY28 ($40/site/month), escalating 3%. Shared staffing covers 3 Frank Mann, 5 RISE and 3 ROBUST sites. Actual operating start dates remain conditional.

Source: FY27 pay plan, July 30 workforce export and supporting staffing cost estimates.

FY28/FY29 staffing totals are $84,463.34/$271,605.38. Full annual allowances are planning assumptions, not actual start dates. Buckingham/Crosslink use existing-resource planning assumptions; final scope and sign timing remain conditional.

EXISTING ERP AND PRESERVE OPERATING ALLOWANCES

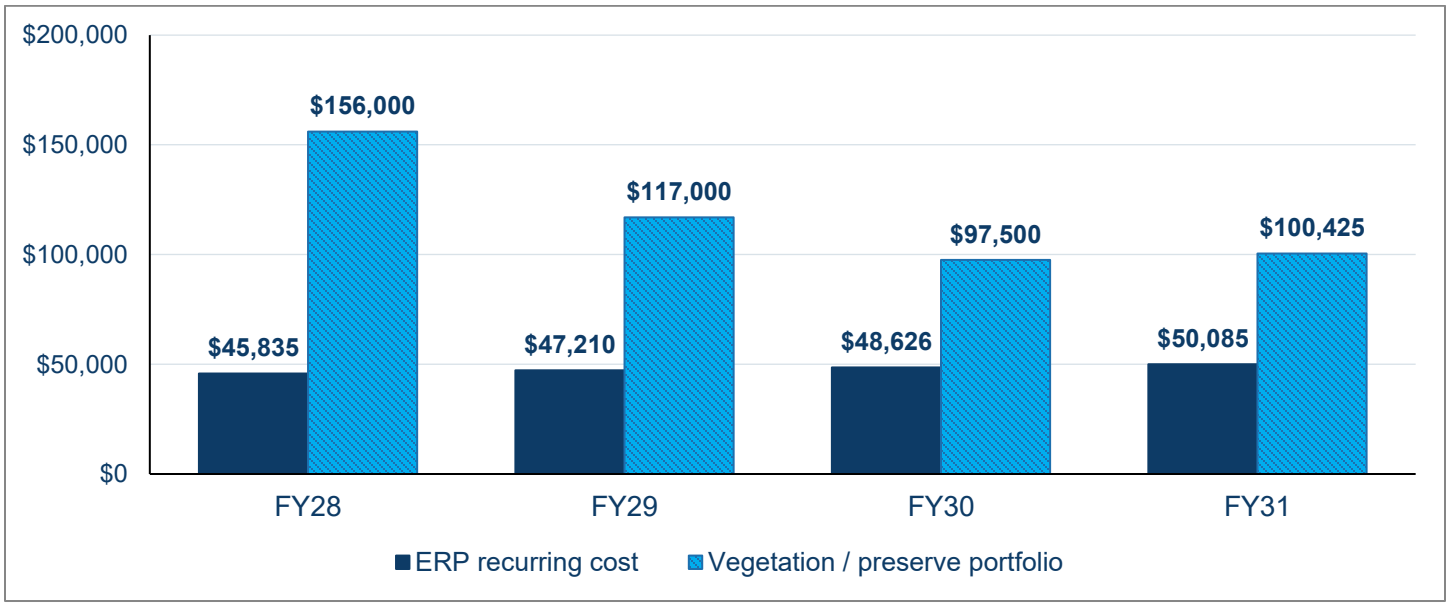


Figure 6-2. Existing ERP and preserve allocations; additional approved costs appear in Table 6-6.

Source: LA-MSID capital/equipment operating-impact analysis.

Figure 6-2 exact-value equivalent

Fiscal year	ERP recurring cost	Vegetation / preserve portfolio
FY28	$45,835	$156,000
FY29	$47,210	$117,000
FY30	$48,626	$97,500
FY31	$50,085	$100,425

The chart retains existing ERP and preserve allocations. GS-10 Phase I is included in the preserve portfolio. Tables 6-6 and 6-6A show staffing and operating allowances included once in the General Fund forecast. Leeland capital is separate. County responsibilities, Buckingham/Crosslink scope and actual commissioning remain conditional. Proposed roles do not change FY27 authorization.

6.10 Capital Program Outlook

Annual appropriation and accounting rules appear in Section 6.2; General Fund capital-transfer allocations and reallocation requirements appear in Section 6.8.

Existing Phase I and ERP allocations remain included once. Leeland, staffing, monitoring-electricity, chemical and pumping allowances are included once in the General Fund forecast; see Tables 6-6 and 6-6A. The sign estimate remains outside the numerical forecast pending timing. Buckingham and Crosslink impacts remain conditional. Quarterly grant claims follow eligible spending; cash may arrive later. Table 8-20 separates funding targets from availability.

Why this matters. A project's purchase or construction cost is only part of its financial impact. The Budget Book also identifies future operating and maintenance effects when they can be reasonably estimated.

Capital Investment in Water Management

Major projects pair infrastructure delivery with water-quality, storage and long-term stewardship objectives. The CREST project represents a major investment in water-management and water-quality infrastructure, combining constructed treatment areas with improvements designed to support the District's long-term stormwater-management responsibilities.

No FY2027 Capital Projects Fund appropriation is included for CREST or ROBUST. CREST’s $30,000 maintenance is already in the $195,000 preserve portfolio. ROBUST adds three monitoring sites included in the eleven-site electricity allowance, sharing one proposed monitoring role with RISE and Frank Mann. Actual commissioning remains conditional.

From Construction to Stewardship

Long-lived control structures become operating assets that must be inspected, maintained and renewed over time. Long-range financial planning supports those continuing responsibilities.

For long-range financial context, see Section 7.

Sources: Sections 1 and 6; Tables 6-1, 6-3, 6-6 and 6-6A.

07

DEBT SERVICE, FUND BALANCE & LONG-RANGE FINANCIAL OUTLOOK



SECTION 7

FY 2026/27 Adopted Budget
Adopted August 17, 2026

LEHIGH ACRES
MUNICIPAL SERVICES IMPROVEMENT DISTRICT

7.1 Debt Service, Reserves & Outlook

How today's obligations, reserves and known future changes shape the District's capacity to serve the community.

Table 7-1. FY2027 Debt Service and Projected General Fund Balances

FY27 DEBT SERVICE	PROJECTED GENERAL FUND ENDING BALANCE	PROJECTED SPENDABLE GF RESERVE
$849,224.54	$6,315,889	$6,299,856

BUDGET STATUS

FY27 amounts are adopted. The Board adopted the budget without change on August 17, 2026 through Resolution 2026-07.

Debt spreads long-lived asset costs over time. Operating spending supports recurring services; capital spending acquires or improves assets. Debt service repays prior financing: principal reduces the balance and interest is the borrowing cost. Payments can continue after construction, limiting flexibility until maturity.

Fund balance supports cash flow, emergency response and unplanned repairs. Restricted, committed, assigned and nonspendable resources have specific uses or limitations; the residual General Fund amount is unassigned.

The forecast extends policy and operating assumptions into future years; it is not an appropriation or guarantee. Collections, inflation, grants, emergencies, project timing and Board decisions can change results.

Table 7-2. Resource Types and Forecast Treatment

Recurring	**Expected to continue under current policy, such as annual assessments; may support ongoing commitments when forecast cautiously.**
Nonrecurring	**One-time or timing-dependent resources, such as grants or asset sales; should not support permanent operating costs.**
Interfund transfer	**Movement between District funds, not new external revenue; shown once in each sending and receiving fund.**

Sources: FY27 adopted budget, debt schedules and General Fund forecast. Section 3 explains financial policies; the following schedules distinguish projections from actual results.

7.2 Debt Service at a Glance

The FY27 adopted Debt Service Fund is fully reconciled; obligation-level principal and interest are reconciled to the current amortization schedules.

Table 7-3. Resource / Use / FY27 Adopted

RESOURCE / USE	FY27 ADOPTED	CLASSIFICATION
Debt Service Fund external revenue	$7,000.00	External revenue
General Fund transfer to Debt Service	$849,224.54	Other financing source / interfund transfer
Debt-service expenditures	$849,224.54	Debt Service Fund expenditure
Net adopted change in fund balance	**$7,000.00**	**Revenue remaining after expenditures**

Source: FY27 Adopted Budget, August 17, 2026 (11.68% assessment adjustment). Amounts shown to cents where controlling totals were provided.

RECONCILIATION RESULT

$849,224.54 transfer in − $849,224.54 expenditures + $7,000 external revenue = $7,000 adopted increase in Debt Service Fund balance.

FY2027 Budgeted Debt Service

Table 7-4. FY2027 Scheduled Debt Service by Loan

DEBT OBLIGATION	BEGINNING PRINCIPAL	FY27 PRINCIPAL	FY27 INTEREST	FY27 PAYMENT	ENDING PRINCIPAL	MATURITY / STATUS
FCB/Synovus	$740,201	$573,711	$9,549	$583,260	$166,490	Final payment 1/1/2028
FDEP SW109030	$406,854	$131,680	$11,001	$142,680	$275,175	Matures 8/15/2029
FDEP SW109041	$409,266	$113,068	$10,216	$123,284	$296,197	Matures 2/15/2030
TOTAL	**$1,556,321**	**$818,459***	**$30,766***	**$849,225***	**$737,862**	**Exact FY27 payment: $849,224.54**

* Principal, interest and totals are rounded independently; displayed amounts may differ by $1. Exact FY2027 annual debt service is $849,224.54 ($849,225 in whole dollars).

Source: FY25 audited financial statements Note 6, current amortization schedules and FY27 adopted budget. The audit separately reports a GASB 96 subscription liability of $44,158 at September 30, 2025, with a $14,004 FY27 requirement; it is not one of the three Debt Service Fund notes and is excluded from the $849,224.54 schedule.

General Fund subscription — audited remaining principal and interest

FY2026: principal $12,757; interest $1,247; total $14,004.

FY2027: principal $13,182; interest $822; total $14,004.

FY2028: principal $13,614; interest $390; total $14,004.

FY2029: principal $4,605; interest $27; total $4,632.

Total at September 30, 2025: principal $44,158; interest $2,486; payments $46,644. The noncancellable right-to-use subscription ends in December 2028; the discount rate is 3.25%.

Source: FY25 audited financial statements, Note 6, printed page 32. Historical remaining requirements are not new appropriations; FY2026 payments have not been independently updated here. The three-note schedule above remains unchanged.

7.3 Outstanding Debt Profiles

The three active loans are summarized below. The separate General Fund subscription liability appears with Table 7-4.

FCB/Synovus Series 2017

Table 7-5. FCB/Synovus Series 2017 — Loan Summary

FINANCIAL / REPAYMENT DETAIL	AMOUNT / TERMS
FY2027 annual debt service	**$583,260**
Original principal	$5,457,854 (Series 2017)
Scheduled interest rate	2.00%
Principal at October 1, 2026 (scheduled)	$740,201
FY2027 principal / interest	$573,711 / $9,549
Principal at September 30, 2027 (scheduled)	$166,490
Repayment frequency	Monthly
Final payment / maturity	January 1, 2028

Purpose

Refinances the 2005 Bank of America and 2010 Fifth Third obligations and pays closing costs.

Repayment source

Budgeted through the General Fund transfer to Debt Service; secured by pledged maintenance-tax revenue less related maintenance expenses.

Covenants and rating

Executed August 1, 2017 agreement: maintenance-tax pledge; lender consent for additional debt; defined cash coverage must exceed 105% of annual debt service. The governing terms remain unchanged. FY25 actual coverage was 1.72 times; the numerical test was met (Table 7-8). Privately placed note; no separate public rating identified.

Forecast treatment

$583,260 indicated annual debt-service reduction after the final payment. This reduction is already incorporated in Table 7-15; future use requires annual budgeting and applicable Board appropriations.

Monitor scheduled payments, covenant requirements and forecast changes. No unsupported agreement term is assumed.

Source: executed August 1, 2017 agreement and Note; Resolution 2017-08; current amortization schedule. Payment frequency: District amortization schedules. Principal, interest and payments are rounded independently; see Table 7-4 for exact-total qualifications.

FDEP SW109030

Table 7-6. FDEP SW109030 — Loan Summary

FINANCIAL / REPAYMENT DETAIL	AMOUNT / TERMS
FY2027 annual debt service	**$142,680**
Original principal	$2,146,951 (2005)
Scheduled interest rate	2.94%
Principal at October 1, 2026 (scheduled)	$406,854
FY2027 principal / interest	$131,680 / $11,001
Principal at September 30, 2027 (scheduled)	$275,175
Repayment frequency	Semiannual: February 15 and August 15
Final payment / maturity	August 15, 2029

Purpose

FDEP construction financing; supports long-lived District infrastructure.

Repayment source

Budgeted through the General Fund transfer to Debt Service; secured by pledged maintenance-tax revenue less related maintenance expenses.

Covenants and rating

Maintenance-tax pledge. Executed FDEP terms state no numerical debt limit, require consent for additional parity or senior debt and at least 1.15 times annual loan payments, subject to senior and parity coverage. The governing terms remain unchanged. FY25 actual coverage was 9.84 times; the numerical test was met (Table 7-8). No separate public rating identified.

Forecast treatment

$142,680 indicated annual debt-service reduction after the final payment. This reduction is already incorporated in Table 7-15; future use requires annual budgeting and applicable Board appropriations.

Monitor scheduled payments, covenant requirements and forecast changes. No unsupported agreement term is assumed.

Source: executed SW109030 agreement, amortization schedule and Finance Department debt records. Payment frequency: District amortization schedules. Principal, interest and payments are rounded independently; see Table 7-4 for exact-total qualifications.

FDEP SW109041

Table 7-7. FDEP SW109041 — Loan Summary

FINANCIAL / REPAYMENT DETAIL	AMOUNT / TERMS
FY2027 annual debt service	**$123,284**
Original principal	$1,913,708
Scheduled interest rate	2.68%
Principal at October 1, 2026 (scheduled)	$409,266
FY2027 principal / interest	$113,068 / $10,216
Principal at September 30, 2027 (scheduled)	$296,197
Repayment frequency	Semiannual: February 15 and August 15
Final payment / maturity	February 15, 2030

Purpose

FDEP construction financing; supports long-lived District infrastructure.

Repayment source

Budgeted through the General Fund transfer to Debt Service; secured by pledged maintenance-tax revenue less related maintenance expenses.

Covenants and rating

Maintenance-tax pledge. Executed FDEP terms state no numerical debt limit, require consent for additional parity or senior debt and at least 1.15 times annual loan payments, subject to senior and parity coverage. The governing terms remain unchanged. FY25 actual coverage was 11.38 times; the numerical test was met (Table 7-8). No separate public rating identified.

Forecast treatment

$123,284 indicated annual debt-service reduction after the final payment. This reduction is already incorporated in Table 7-15; future use requires annual budgeting and applicable Board appropriations.

Monitor scheduled payments, covenant requirements and forecast changes. No unsupported agreement term is assumed.

Source: executed SW109041 agreement, amortization schedule and Finance Department debt records. Payment frequency: District amortization schedules. Principal, interest and payments are rounded independently; see Table 7-4 for exact-total qualifications.

Debt Limits, Coverage and Ratings

Table 7-7A. Debt Limits, Coverage Requirements and Rating Status

OBLIGATION	DEBT-LIMIT APPLICABILITY	COVERAGE REQUIREMENT	FY2027 ANNUAL DEBT SERVICE / STATUS	RATING / STATUS
FCB/Synovus 2017 Promissory Note	Executed bank agreement: no numerical debt limit stated; payable from pledged funds; lender consent required for additional debt. The governing terms remain unchanged.	Executed §3.01(f): eligible revenues received less applicable expenses paid, excluding Bank amounts, must exceed 105% of annual debt service. FY25 actual coverage: 1.72 times; numerical test met (Table 7-8).	FY27 scheduled debt service is $583,260 and is fully provided for in the adopted budget.	No separate public rating identified. Privately placed bank note; final scheduled payment January 1, 2028.
FDEP / CWSRF SW109030	Executed FDEP terms: no numerical debt limit stated; additional parity or senior debt requires consent and coverage. The governing terms remain unchanged.	Executed FDEP terms: defined pledged revenues at least 1.15 times annual loan payments, subject to senior and parity requirements. FY25 actual coverage: 9.84 times; numerical test met (Table 7-8).	FY27 scheduled debt service is $142,680.48 and is fully provided for in the adopted budget.	No separate public rating identified. Clean Water State Revolving Fund loan; final maturity August 15, 2029.
FDEP / CWSRF SW109041	Executed FDEP terms: no numerical debt limit stated; additional parity or senior debt requires consent and coverage. The governing terms remain unchanged.	Executed FDEP terms: defined pledged revenues at least 1.15 times annual loan payments, subject to senior and parity requirements. FY25 actual coverage: 11.38 times; numerical test met (Table 7-8).	FY27 scheduled debt service is $123,284.06 and is fully provided for in the adopted budget.	No separate public rating identified. State Revolving Fund loan; final maturity February 15, 2030.

FY2027 Budgeting Coverage Proxies

Table 7-7B. FY2027 Budgeting Coverage Proxies

OBLIGATION	REQUIRED COVERAGE	FY27 PLEDGED-REVENUE BASIS	FY27 DEBT SERVICE	FY27 PROJECTED COVERAGE	STATUS
FCB/Synovus	>1.05×	$789,730.46	$583,260.00	1.35×	Proxy exceeds stated threshold
FDEP SW109030	≥1.15×	$349,150.94	$142,680.48	2.45×	Proxy exceeds stated threshold
FDEP SW109041	≥1.15×	$329,754.52	$123,284.06	2.67×	Proxy exceeds stated threshold

Conservative FY27 calculation basis. Net General Fund assessment resources are $8,361,489 and General Fund expenditures are $7,305,794. The $285,000 assessment allocation to the Bridge Renewal and Replacement Fund is excluded from the coverage calculation. The full General Fund expenditure budget is used as a proxy for operating and maintenance costs. Other General Fund revenues, Debt Service Fund interest earnings, fund balance and other potentially available resources are excluded.

Calculation Detail

FCB/Synovus.
$8,361,489 − $7,305,794 − $142,680.48 − $123,284.06 = $789,730.46;
$789,730.46 ÷ $583,260.00 = 1.35×.

FDEP SW109030.
$8,361,489 − $7,305,794 − $583,260.00 − $123,284.06 = $349,150.94;
$349,150.94 ÷ $142,680.48 = 2.45×.

FDEP SW109041.
$8,361,489 − $7,305,794 − $583,260.00 − $142,680.48 = $329,754.52;
$329,754.52 ÷ $123,284.06 = 2.67×.

These FY2027 ratios are budgeting proxies, not actual covenant compliance. Executed bank/FDEP terms and the District amortization schedule support scheduled payments; the governing terms remain unchanged, and no additional senior obligations apply. FY2025 actual numerical coverage tests are presented separately in Table 7-8.

Source: executed Series 2017 agreement/Note; executed FDEP agreements and July 20, 2017 consent; District amortization schedules; Finance Department debt records. The ledger reflects corrected loan-to-account postings.

FY2025 Actual Debt-Service Coverage

Table 7-8. FY2025 Actual Debt-Service Coverage

LOAN / BASIS	FY2025 RESOURCES AND PAYMENTS	COVERAGE REQUIREMENT / RESULT
Series 2017 FCB/Synovus	Net resources: $1,001,719.36; annual debt service: $583,260.00	Actual: 1.72 times; required: greater than 1.05 times. Numerical test met.
FDEP SW109030	Net resources: $1,403,443.90; annual debt service: $142,680.48	Actual: 9.84 times; required: at least 1.15 times. Numerical test met.
FDEP SW109041	Net resources: $1,403,443.90; annual debt service: $123,284.06	Actual: 11.38 times; required: at least 1.15 times. Numerical test met.
Bank cash basis	Eligible receipts $8,793,316.22 less expenses paid $7,791,596.86.	Net resources $1,001,719.36; Bank debt service is excluded from expenses paid.
FDEP annual pool	Assessments $7,911,576.80 less System costs $5,924,872.90 and senior bank service $583,260.00.	Net resources $1,403,443.90; the same pool is tested separately for each loan, not added together.

The calculations cover October 1, 2024 through September 30, 2025. Each ratio divides qualifying net resources by that loan's annual debt service. FY2025 payments total $849,224.54, reported as $849,225 in the audited statements. The FY2027 adopted debt-service amount remains $849,224.54; Table 7-7B presents separate FY2027 budgeting proxies.

The bank uses eligible cash receipts less applicable expenses paid, excluding payments to the Bank. FDEP uses the applicable assessment levy less agreement-defined System operating costs and senior debt service. The $583,260 bank deduction is applied once in the common FDEP pool; no additional senior obligations apply. All three FY2025 numerical coverage requirements were met. This does not certify every other contractual obligation.

Sources: executed August 1, 2017 bank agreement, section 3.01(f), and Note; executed FDEP loan agreements, section 5.01 and defined terms; July 20, 2017 FDEP seniority consent; FY2025 audited financial statements, general ledger, cash records and year-end bank reconciliations; District amortization schedules; Finance Department debt records. Detailed reconciliations are retained by Finance.

7.4 Debt-Service Schedule Through Maturity

Scheduled principal, interest, payments and reductions are shown from the current amortization schedules.

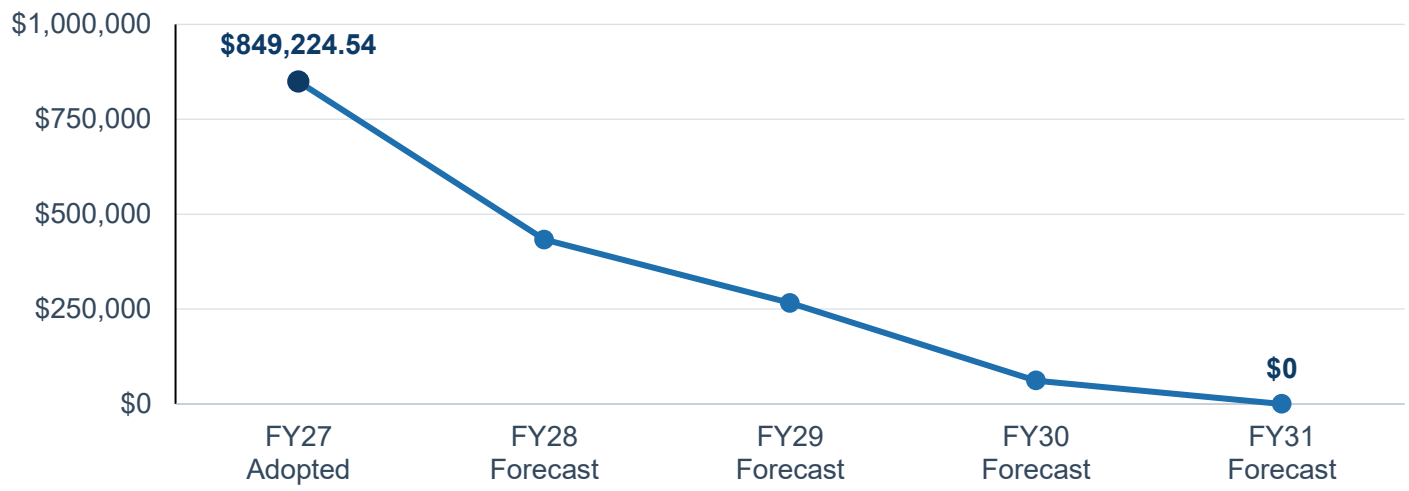
Table 7-9. Debt-Service Schedule Through Maturity

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE	GF SUPPORT	EXTERNAL REVENUE	ENDING PRINCIPAL / EVENT
FY27 Adopted	$818,458.61	$30,765.93	$849,224.54	$849,224.54	$7,000 external	$737,862 schedule-based ending principal
FY28 Forecast	$418,188.83	$14,891.33	$433,080.16	Full scheduled support in GF forecast; annual Board appropriation required	Unspecified	$319,674; FCB final payment 1/1/2028
FY29 Forecast	$258,846.67	$7,117.87	$265,964.54	Full scheduled support in GF forecast; annual Board appropriation required	Unspecified	$60,827; SW109030 matures 8/15/2029
FY30 Forecast	$60,826.94	$815.08	$61,642.02	Full scheduled support in GF forecast; annual Board appropriation required	Unspecified	$0; SW109041 matures 2/15/2030
FY31 Forecast	$0	$0	$0	$0 subject to future Board action	Unspecified	$0 current-note principal

General Fund support is an interfund transfer. Future external revenue is unspecified; no zero or new estimate is assumed. Forecast amounts remain planning estimates requiring applicable annual appropriations.

Debt-Service Path Through Maturity

Figure 7-2. Active-loan debt-service path through maturity.



FY27 ADOPTED	FY28 FORECAST	FY29 FORECAST	FY30 FORECAST	FY31 FORECAST
$849,224.54	$433,080.16	$265,964.54	$61,642.02	$0

Source: reconciled active-loan amortization schedules.

Debt-maturity timeline

Table 7-10. Debt-Maturity Timeline

JAN. 1, 2028	AUG. 15, 2029	FEB. 15, 2030	THEREAFTER
Confirmed final payment → $583,260 reduction	Confirmed maturity → +$142,680 reduction	Confirmed maturity → +$123,284 reduction	$0 current debt service after confirmed maturities

Looking Ahead

Final payments may occur partway through a fiscal year. Scheduled debt-service reductions are already incorporated into the approved FY2027–FY2031 General Fund forecast in Table 7-15; the full annual reduction follows the final payment.

Future use depends on operating requirements, capital needs and applicable Board appropriations. These reductions do not create additional cash beyond the forecast.

7.5 Debt Capacity & Affordability

Only measures with a supported numerator and denominator are reported; optional unsupported ratios are omitted.

Table 7-11. Debt Capacity and Affordability Measures

MEASURE	CALCULATION	FY27 RESULT	INTERPRETATION
Debt service / recurring General Fund resources	$849,224.54 ÷ approximately $8.81 million	Approximately 9.6%	Uses the recurring-resource figure reported in Section 1; the ratio is a planning measure.
Debt service / total governmental expenditures	$849,224.54 ÷ $19,749,915	Approximately 4.3%	Measures debt service against consolidated FY27 adopted expenditures.
Debt per billable acre	Not reported	Not reported	Assessment classes use different rates; no single per-acre debt measure is presented.
Debt per assessment account	Not reported	Not reported	No single assessment-account count is established for this debt measure; the ratio is not presented.
Projected coverage proxies	See Table 7-7B	FCB 1.35x; SW109030 2.45x; SW109041 2.67x	Budgeting proxies exceed stated thresholds; they do not establish agreement-defined coverage or actual compliance. See Table 7-7B qualifications.

Source: FY27 adopted budget; Section 1 recurring-resource disclosure. Ratios are rounded and reflect the adopted budget.

7.6 Fund Balance & Reserve Presentation

Balances in debt, capital, equipment and bridge funds are not automatically unrestricted General Fund operating resources. Project restrictions follow grant and agreement terms.

Table 7-12. Fund Balance by Fund

FUND	FY25 ACTUAL ENDING	FY26 PROJECTED ENDING	FY27 ADOPTED CHANGE	FY27 PROJECTED ENDING	CLASSIFICATION / INTENDED USE
General Fund	$5,848,586	$6,300,889	$15,000	$6,315,889	FY27 projection: $16,033 nonspendable; $6,299,856 unassigned; $0 restricted, committed or assigned
Debt Service Fund	$856,684	$866,858	$7,000	$873,858	Debt-service resources
Capital Projects Fund	$274,357	$345,059	$0	$345,059	Project resources; project-level restrictions follow grant/agreement terms
Capital Equipment Fund	($81,137)	$848,737	($519,165)	$329,572	Equipment-replacement resources
Bridge Renewal & Replacement Fund	$1,352,801	$1,662,801	$255,000	$1,917,801	Bridge renewal and replacement resources
TOTAL	**$8,251,291**	**$10,024,345**	**($242,165)**	**$9,782,180**	**Consolidated governmental fund balance**

Sources: FY27 adopted budget summary and District classification schedules; FY25 and FY26 reconcile to Section 4. Parentheses indicate a decrease/deficit. FY27 amounts are budget projections; actual year-end classifications are determined through the audit.

General Fund composition

Table 7-13. General Fund Composition

CLASSIFICATION	FY27 PROJECTED AMOUNT	STATUS / INTENDED USE
Nonspendable	$16,033	Prepaid items and utility deposits; not available for general spending.
Restricted	$0	No projected balance in this classification.
Committed	$0	No projected balance in this classification.
Assigned	$0	No projected balance in this classification.
Unassigned	$6,299,856	Residual General Fund balance; year-end audit qualification above applies.
Spendable / non-designated planning measure	$6,299,856	**Same $6,299,856 used for the separate 74.0% planning ratio; not an additional balance.**

7.7 Reserve Adequacy

Operating reserves support cash flow, emergency response, repairs and revenue stability. They can also cushion uneven self-insurance, capital and equipment needs.

Restricted resources retain their legal purposes; committed and assigned resources retain their intended uses. A planning measure does not change audited classifications.

Table 7-14. Historical Policy Test, Projected Policy Comparison and Planning Reserve

MEASURE / PERIOD	NUMERATOR	DENOMINATOR	RESULT / BENCHMARK
FY2025 historical formal policy test	$5,531,068 audited unassigned GF balance	$5,794,597 personnel and operating expenditures	**95.45%; exceeds 25% minimum**
FY2027 projected formal policy comparison	$6,299,856 projected unassigned GF balance	$7,305,794 budgeted GF operating expenditures; transfers excluded	**86.23%; above 25% benchmark**
FY2027 spendable planning reserve	$6,299,856 planning reserve	GF expenditures and transfers of approximately $8.51 million	**74.0%; strategic objective above 50%, not the policy minimum**

Policy Response

If the annual audit shows unassigned General Fund balance below 25% of General Fund operating expenditures, the District Manager advises the Board and submits a restoration plan. Policy calls for restoration within two years.

FY2025 basis: $4,114,469 personnel plus $1,680,128 operating expenditures equals $5,794,597. The 25% minimum is $1,448,649.25; audited reserves exceed it by $4,082,418.75.

Finance interpretation: The operating-expenditure base excludes separately classified debt service and transfers. This is the District's approved interpretation, not an explicit account-level definition in the policy.

FY2027 projection: The 25% benchmark is $1,826,448.50 and projected excess is $4,473,407.50. The 86.23% comparison is not an audited future outcome. The 74.0% planning ratio uses a different denominator.

Governing policy: District Financial Policies §6.5, as amended by Resolution 2011-08. The FY2027 budget-adoption policy review was performed.

Other measure: Days cash on hand is not calculated; no eligible daily-cost definition has been approved. It is an optional measure not presented.

Sources: Resolution 2011-08, Attachment A, sections 3(E), 5 and 7; FY25 audit, printed pp.15, 17, 25; District reserve calculations and adopted General Fund schedules.

7.8 Five-Year General Fund Forecast

The FY2027–FY2031 forecast retains adopted FY2027 amounts, staffing and operating estimates, the original recurring equipment provision and scheduled debt-service reductions. Additional Capital Projects and Capital Equipment transfers are excluded. Table 8-20 identifies planned projects and conditional funding requirements, not a verified deficit. Bridge Renewal and Replacement Fund resources remain separate. Future funding requires applicable budget authorization.

Table 7-15. Five-Year General Fund Forecast

Long-range item	FY27 Adopted	FY28 Forecast	FY29 Forecast	FY30 Forecast	FY31 Forecast
Total revenues	$8,525,019	$8,518,269	$8,518,269	$8,518,269	$8,518,269
Personnel expenditures (included in operating expenditures)	$5,143,623.13	$5,382,395.16	$5,728,475.16	$5,900,329.41	$6,077,339.29
General Fund operating expenditures	$7,305,794	$7,622,306	$7,991,373	$8,208,471	$8,453,391
Capital/equipment uses and transfers	$355,000	$420,000	$400,000	$400,000	$400,000
Debt-service transfer	$849,224.54	$433,080.16	$265,964.54	$61,642.02	$0
Total uses	**$8,510,019**	**$8,475,386**	**$8,657,338**	**$8,670,113**	**$8,853,391**
Annual result	$15,000	$42,883	($139,069)	($151,844)	($335,122)
Beginning General Fund balance	$6,300,889	$6,315,889	$6,358,772	$6,219,703	$6,067,859
Ending General Fund balance	**$6,315,889**	**$6,358,772**	**$6,219,703**	**$6,067,859**	**$5,732,737**
Planning reserve ratio	74.0%	74.8%	71.7%	69.8%	64.6%
Status	Adopted base year	Planning forecast—not an appropriation	Planning forecast—not an appropriation	Planning forecast—not an appropriation	Planning forecast—not an appropriation

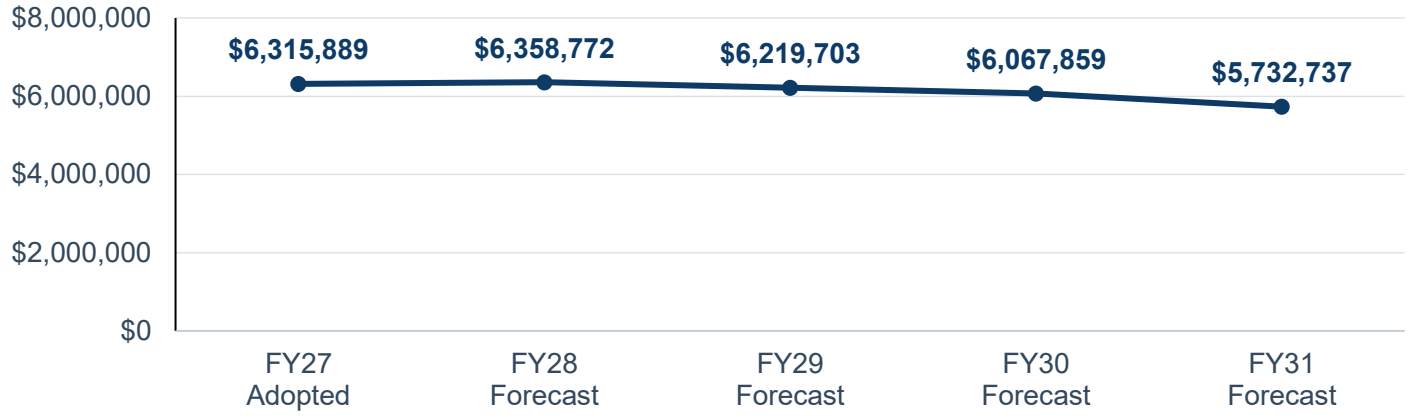
Source: FY27 adopted budget; Finance-directed forecast, November 4, 2026. Personnel is included in operating expense. The original equipment provision and FY28 $20,000 Leeland outlay remain; additional capital transfers are excluded. Baseline whole-dollar aggregation differences are retained.

General Fund Forecast & Reserve Outlook

Figure 7-3. General Fund forecast and reserve outlook.

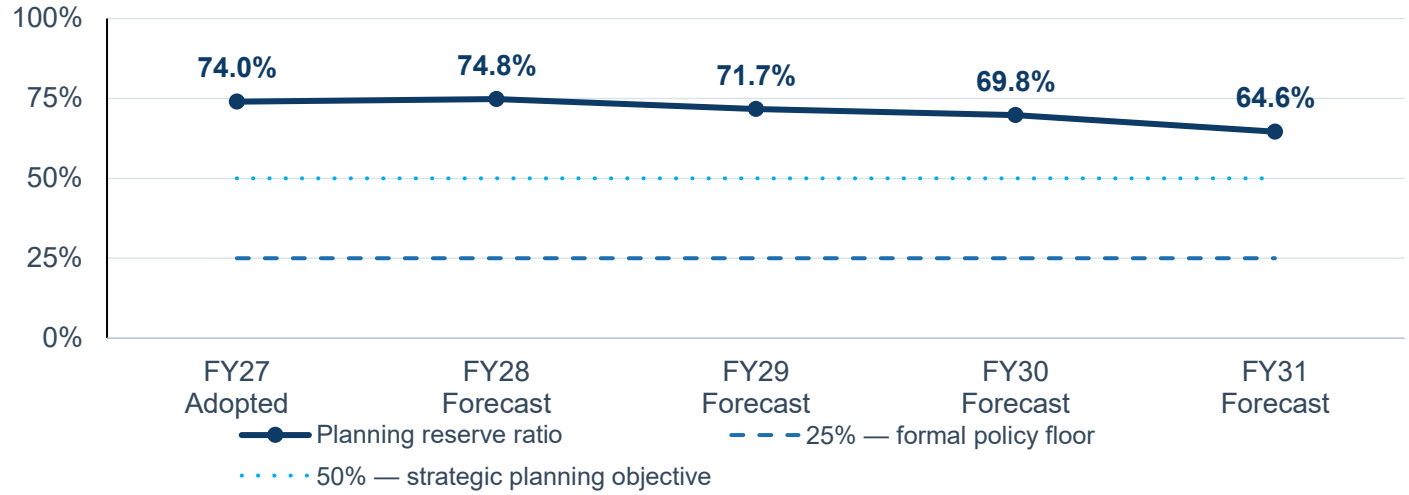
FY27 is the adopted base year. FY28–FY31 are planning forecasts, not appropriations.

A. Ending General Fund balance



B. Planning reserve ratio

The plotted planning ratios use a different calculation basis from the District's formal reserve-policy test and do not independently demonstrate compliance with the 25% policy minimum. See Table 7-14 for the formal policy comparisons.



Exact values for both panels

Measure	FY27 Adopted	FY28 Forecast	FY29 Forecast	FY30 Forecast	FY31 Forecast
Ending General Fund balance	$6,315,889	$6,358,772	$6,219,703	$6,067,859	$5,732,737
Planning reserve ratio	74.0%	74.8%	71.7%	69.8%	64.6%

Source: District General Fund forecast and supporting assumptions. FY27 is the adopted base year. Whole-dollar displays retain the source aggregation basis; exact calculations are maintained by the Finance Department.

7.9 Debt Maturity & Future Budget Capacity

Table 7-15 already reflects the scheduled debt-service reductions below. The indicated annual reductions are not additional savings or a separate cash balance.

Table 7-16. Debt Maturity & Future Budget Capacity

CAPACITY STEP	INDICATED ANNUAL REDUCTION	CUMULATIVE INDICATED REDUCTION	DECISION STATUS
After final 1/1/2028 payment	$583,260	$583,260	Subject to annual appropriation
After 8/15/2029 maturity	$142,680	$725,940	Subject to annual appropriation
After 2/15/2030 maturity	$123,284	$849,224	Subject to annual appropriation
After all current obligations	Debt service reaches $0 after the confirmed maturities	$849,224 rounded indicated annual capacity	Subject to annual appropriation

Sources: FY25 audit Note 6, current amortization schedules, Section 4 and FY27 budget. Exact FY27 amounts: $818,458.61 principal, $30,765.93 interest and $849,224.54 debt service ($849,225 rounded). Independently rounded obligation payments sum to $849,224, a $0.54 presentation difference; rounded components may differ by $1.

Possible future uses—subject to Board action

- Stabilize reserves or absorb inflation
- Address deferred maintenance and conditional capital requirements
- Support capital and equipment replacement
- Reduce assessment pressure
- Fund strategic priorities
- Respond to storms or other emergencies

Future use depends on operating requirements, capital needs and applicable Board appropriations; no new spending commitment or additional available cash is assumed.

7.10 Scenario & Sensitivity Analysis

Staffing, project operating allowances, the original recurring equipment provision and debt-service reductions remain in the forecast. Additional capital transfers are excluded. Planned capital projects have conditional future funding requirements, not a verified funding deficit. FY2031 planning reserve is 64.6%; monitor collections, service costs and grant reimbursements.

These qualitative scenarios identify pressures and responses; they are not additional forecasts, appropriations or predictions.

Table 7-17. Scenario & Sensitivity Analysis

SCENARIO	PRIMARY EFFECT	EARLY INDICATOR	MANAGEMENT RESPONSE / STATUS
Assessment revenue below forecast	Lower recurring resources; possible reserve draw	Collections versus budget	Monitor collections; update the forecast and use the adopted amendment process if action is required.
Expenditure growth above 3%	Structural-balance pressure	Contract, payroll and maintenance trends	Reforecast and identify recurring offsets.
Lower interest earnings	Reduced non-assessment revenue	Yield and average cash balance	Update revenue estimate; do not backfill recurring costs automatically.
Grant delay	Cash-flow and project-timing pressure	Reimbursement aging / agreement milestones	Sequence work and preserve documentation; quantify when grant schedules are available.
Emergency repair / storm	Unplanned operating or capital use	Incident and condition reports	Use applicable reserves and amendments under policy.
Capital operating cost	New recurring burden after completion	Project closeout operating-impact review	Add only documented costs to the forecast.
Equipment volatility	Uneven replacement demand	Condition, age and lifecycle schedule	Maintain replacement plan and dedicated fund.
Delayed debt savings	Less capacity than forecast	Final payment confirmation	Use the confirmed maturity path in annual budget updates; do not commit savings automatically.

7.11 Financial Risks & Mitigation

The following risks may affect service continuity, assessment affordability and long-term financial sustainability.

Table 7-18. Financial Risks & Mitigation

RISK	LIKELIHOOD / IMPACT	SUPPORTED MITIGATION OR PLANNED RESPONSE
Assessment dependence	Concentrated recurring revenue exposure	Maintain conservative estimates, monitor collections and retain adequate reserves.
Inflation	May exceed the 3% planning assumption	Update estimates and distinguish recurring from one-time responses.
Storm and emergency exposure	Potentially high and sudden	Reserve capacity, emergency procedures and budget-amendment authority.
Grant timing	Reimbursement and schedule risk	Track agreements, eligible costs and reimbursement milestones.
Capital cost escalation	May reduce project scope or require more funding	Phase-gate estimates, procurement discipline and contingency disclosure.
Equipment replacement	Needs are uneven and condition-driven	Dedicated Capital Equipment Fund and replacement schedule.
Interest-rate risk	Scheduled rates are 2.94%, 2.68% and 2.00%	Use the audit and amortization schedules. Debt-limit and coverage terms are summarized in Tables 7-7A and 7-7B; refinancing and call provisions remain governed by the executed agreements.
Fund-balance drawdown	Can weaken liquidity and policy compliance	25% formal floor and two-year restoration process.
Deferred maintenance / future capital	Can increase lifecycle cost and service risk	CIP, condition review and annual appropriation decisions within the forecast.

7.12 Long-Range Financial Monitoring Framework

The table preserves available historical results and FY2027 targets. A “Not reported in this section” entry indicates unavailable published history, not zero performance; no historical result is estimated.

Table 7-19. Long-Range Financial Monitoring Framework

MEASURE	FY24 ACTUAL	FY25 ACTUAL	FY26 ESTIMATED	FY27 TARGET / STATUS
Unassigned GF balance / expenditures	Not reported in this section	See Section 7.7	Not reported in this section	Formal 25% test after FY27 audit; planning ratio ≈74.0%
Days cash on hand	Not reported in this section	Not reported in this section	Not reported in this section	Optional measure not adopted
Recurring revenue vs. recurring expenditure	Not reported in this section	Not reported in this section	Not reported in this section	Approximately balanced at $8.81 million under the adopted budget
Debt payments made on time	Not reported in this section	Not reported in this section	Not reported in this section	100% scheduled payments; verify through Finance ledger
Forecast updated	Not reported in this section	Not reported in this section	Not reported in this section	Update with each annual budget cycle
Reserve-policy compliance	Not reported in this section	See Section 7.7	Not reported in this section	Test after annual audit classifications are complete
Five-year forecast variance	Not reported in this section	Not reported in this section	Not reported in this section	Completed FY27–FY31 forecast; establish variance reporting through annual forecast updates and future actual results.
Capital/equipment funding consistency	Not reported in this section	Not reported in this section	Not reported in this section	Track adopted plan against actual funding
Scheduled principal reduction (dollars)	Not reported in this section	Not reported in this section	Not reported in this section	FY27 scheduled principal reduction $818,458.61
Grant reimbursement timing	Not reported in this section	Not reported in this section	Not reported in this section	Track agreement milestones and reimbursement aging

7.13 Debt-to-Strategy Crosswalk

Debt and reserves support strategy by protecting continuity and preserving capacity for priority work.

Table 7-20. Debt-to-Strategy Crosswalk

STRATEGIC GOAL	CONNECTION TO DEBT / RESERVES / OUTLOOK	FY27 EVIDENCE
Goal 1 — Governance & Administration	Transparent schedules, reconciliations and policy compliance support accountability.	$849,224.54 adopted debt service and supporting financial schedules.
Goal 2 — Financial Sustainability	Reserve monitoring, structural balance and maturity planning preserve capacity.	$6.3159 million projected GF balance; 25% policy floor.
Goal 3 — Community Engagement	Accessible explanations show how assessments support obligations and services.	Budget dashboards and source notes.
Goal 4 — Equipment Readiness	Maturing debt may inform—but does not pre-commit—future equipment funding.	Capital Equipment Fund tracked separately.
Goal 5 — Capital Improvement	Debt can align asset cost with useful life when formally approved.	Series 2017 refinanced prior obligations; FDEP financed construction. Individual asset mapping is not presented.
Goal 6 — System Maintenance	Reserves and future capacity can address lifecycle and deferred-maintenance risk.	Bridge and capital funds separately presented.
Goal 7 — Emergency Preparedness	Liquidity and reserves support rapid response and recovery.	Reserve adequacy and scenario analysis.

Long-Term Financial Sustainability

Sustaining services requires balancing operating-cost pressure, assessment affordability, reserve adequacy and capital needs. Annual forecast updates should reflect external funding uncertainty and confirmed debt-payment milestones.

Section 8 — Supporting Schedules, Statistical Information & Glossary provides detailed schedules, definitions and sources supporting Sections 1–7.

08

SECTION 8

SUPPORTING SCHEDULES, STATISTICAL INFORMATION & GLOSSARY

FY 2026/27 Adopted Budget

STATUS

This section supports the adopted FY 2026/27 budget, including the 11.68% full assessment adjustment, approved August 17, 2026 through Resolutions 2026-07 and 2026-08.

8.1 Section Overview and Reader Guide

Section 8 brings together detailed financial schedules, statistics, definitions and sources supporting Sections 1–7. Use the index to locate the evidence behind summarized amounts.

Table 8-1. Fiscal-Period Labels and Reporting Basis

Label	How to read it
FY25 Actual	Historical result; audited only when tied to the FY25 audited financial statements.
FY26 Original Adopted	Original Board-approved FY25/26 budget; amendments are identified separately.
FY26 Amended	Separate amended-basis presentation; equal values, where shown, do not by themselves establish amendment history.
FY26 Projected	Unaudited year-end estimate based on information available during budget preparation.
FY27 Adopted	Budget presented for Board consideration and adopted without change on August 17, 2026.
Adoption source	Resolutions 2026-07 and 2026-08, adopted August 17, 2026.
Forecast	Planning estimate, not an appropriation.
Not presented	Optional detail omitted when no controlling source supports a value; it must not be read as zero.

Totals may differ by small amounts because source schedules can use different accounting bases, internal-transfer presentation, rounding, or cutoff timing. Fund schedules show transfers because they are legal resources and uses of individual funds; consolidated schedules eliminate both sides of the same internal transaction. Beginning fund balance is financial position, not current-year revenue.

SOURCE HIERARCHY

FY27 adopted budget schedules control where a dated planning schedule differs; significant differences are disclosed in the related schedule or note.

Schedule Index

Table 8-2. Supporting Schedule Index

Section / Appendix	Content	Related section
8.1	Reader guide	Sections 1–7
8.2	Detailed fund schedules	Section 4
8.3	Consolidated schedule	Section 4
8.4	Revenue and assessments	Sections 1 and 4
8.5	Expenditure detail	Sections 4 and 5
8.6	Staffing	Section 5
8.7	Capital and equipment	Section 6
8.8	Debt service	Section 7
8.9	Fund balance and reserves	Sections 3, 4 and 7
8.10	Long-range forecast	Section 7
8.11	Performance measures	Sections 2, 5, 6 and 7
8.12	District profile	Sections 1 and 2
8.13	Policies	Section 3
8.14	Glossary	All sections
8.15	Source and basis notes	All schedules
B	Supplemental financial schedules (Tables B-1–B-4) Published pages 216–219	Sections 4 and 7
C	Supplemental acronym reference (Table C-1) Published pages 220–221	All sections; Table 8-32

8.2 Detailed Fund Schedules

The following schedules preserve each fund's legal presentation. FY25 audited financial statements control the fund-level totals. FY25 departmental and account-level expenditure actuals are drawn from the LA-MSID FY25 trial balance and reconcile to those audited totals. FY26 Original Adopted and FY26 Amended are separate bases; equal values, where shown, do not by themselves establish amendment history.

General Fund

Table 8-3. General Fund — Resources, Uses and Fund Balance

Account / category	FY2025 Actual	FY2026 Original Adopted	FY2026 Amended	FY2026 Projected	FY2027 Adopted	$ change FY27 vs. FY26 original	% change FY27 vs. FY26 original
External revenues	$7,909,575	$7,662,149	$8,111,350	$8,335,119	$8,525,019	$862,870	11.3%
Expenditures	$5,808,601	$6,748,409	$6,748,409	$6,219,894	$7,305,794	$557,385	8.3%
Net financing uses / transfers out	$1,787,819 net other financing uses	$1,215,225	$1,215,225	$1,215,225	$1,204,225	($11,000)	-0.9%
Change in fund balance	$313,155	($301,485)	$147,716	$900,000	$15,000	$316,485	Not meaningful
Beginning fund balance	$5,535,431	Not presented	Not presented	Not presented	$6,300,889	Not meaningful	Not meaningful
Ending fund balance	$5,848,586	Not presented	Not presented	$6,300,889	$6,315,889	Not meaningful	Not meaningful

Source: District budget schedules and FY25 audited financial statements; see Section 4. 'Not presented' means supporting comparative information is unavailable, not zero. FY2025 reports net other financing uses; later columns report transfers out.

Debt Service Fund

Table 8-4. Debt Service Fund — Resources, Uses and Fund Balance

Account / category	FY2025 Actual	FY2026 Original Adopted	FY2026 Amended	FY2026 Projected	FY2027 Adopted	$ change FY27 vs. FY26 original	% change FY27 vs. FY26 original
External revenue	$20,547	$7,000	$7,000	$7,000	$7,000	$0	0.0%
Transfer in	$849,225	$849,225	$849,225	$849,225	$849,225	$0	0.0%
Debt-service expenditures	$849,225	$849,225	$849,225	$849,225	$849,225	$0	0.0%
Change in fund balance	$20,547	$7,000	$7,000	$7,000	$7,000	$0	0.0%
Beginning fund balance	$836,137	Not presented	Not presented	Not presented	$866,858	Not meaningful	Not meaningful
Ending fund balance	$856,684	Not presented	Not presented	$866,858	$873,858	Not meaningful	Not meaningful

Source: District budget schedules and FY25 audited financial statements; see Section 4. 'Not presented' means supporting comparative information is unavailable, not zero.

Capital Projects Fund

Table 8-5. Capital Projects Fund — Resources, Uses and Fund Balance

Account / category	FY2025 Actual	FY2026 Original Adopted	FY2026 Amended	FY2026 Projected	FY2027 Adopted	$ change FY27 vs. FY26 original	% change FY27 vs. FY26 original
External revenue	$85,793	$10,785,000	$10,620,000	$1,963,649	$10,597,131	($187,869)	-1.7%
Net financing sources / transfers in	$1,121 net other financing sources	$0	$355,000	$355,000	$355,000	$355,000	Not meaningful
Capital expenditures	$1,179,757	$10,975,000	$10,975,000	$1,963,649	$10,952,131	($22,869)	-0.2%
Change in fund balance	($1,092,843)	($190,000)	$0	$355,000	$0	$190,000	Not meaningful
Beginning fund balance	$1,367,200	Not presented	Not presented	Not presented	$345,059	Not meaningful	Not meaningful
Ending fund balance	$274,357	Not presented	Not presented	$345,059	$345,059	Not meaningful	Not meaningful

Source: District budget schedules and FY25 audited financial statements; see Section 4. 'Not presented' means supporting comparative information is unavailable, not zero. FY2025 reports net other financing sources; later columns report transfers in.

Capital Equipment Fund

Table 8-6. Capital Equipment Fund — Resources, Uses and Fund Balance

Account / category	FY2025 Actual	FY2026 Original Adopted	FY2026 Amended	FY2026 Projected	FY2027 Adopted	$ change FY27 vs. FY26 original	% change FY27 vs. FY26 original
Revenue / resources (see basis note)	$354,158	Revenue $53,600 Transfer $366,000 Total $419,600	$419,600	$419,600	$73,600	External resources $20,000	External resources 37.3%
Capital expenditures	$414,035	$410,000	$410,000	$400,209	$592,765	$182,765	44.6%
Change in fund balance	$991,028	$9,600	$9,600	$19,391	($519,165)	($528,765)	Not meaningful
Beginning fund balance	($1,072,165)	Not presented	Not presented	Not presented	$848,737	Not meaningful	Not meaningful
Ending fund balance	($81,137)	Not presented	Not presented	$848,737	$329,572	Not meaningful	Not meaningful

Sources: District budget schedules, FY2025 audited financial statements and Table 4-4. FY2025 revenue of $354,158, expenditures of $414,035 and net other financing sources of $1,050,905 together produce the published $991,028 fund-balance increase. Net other financing is distinct from revenue and is not presented solely as transfers.

Comparison basis: FY2026 Original Adopted resources are $53,600 external revenue plus $366,000 transfer in ($419,600 total). The $20,000 / 37.3% resource change compares FY2027 external resources with FY2026 original external revenue. FY2026 Amended and Projected retain the $419,600 total; their revenue/transfer split is not independently established. “Not presented” means unavailable, not zero.

Bridge Renewal & Replacement Fund

Table 8-7. Bridge Renewal & Replacement Fund — Resources, Uses and Fund Balance

Account / category	FY2025 Actual	FY2026 Original Adopted	FY2026 Amended	FY2026 Projected	FY2027 Adopted	$ change FY27 vs. FY26 original	% change FY27 vs. FY26 original
External revenue	$337,882	$300,000	$300,000	$315,000	$305,000	$5,000	1.7%
Bridge repairs	$341	$50,000	$50,000	$5,000	$50,000	$0	0.0%
Change in fund balance	$337,541	$250,000	$250,000	$310,000	$255,000	$5,000	2.0%
Beginning fund balance	$1,015,260	Not presented	Not presented	Not presented	$1,662,801	Not meaningful	Not meaningful
Ending fund balance	$1,352,801	Not presented	Not presented	$1,662,801	$1,917,801	Not meaningful	Not meaningful

Source: District budget schedules and FY25 audited financial statements; see Section 4. 'Not presented' means supporting comparative information is unavailable, not zero.

8.3 Consolidated Governmental Funds Schedule

Table 8-8. Fund / External resources

Fund	External resources	Transfers in	Expenditures	Transfers out	Annual change
General Fund	$8,525,019	$0	$7,305,794	$1,204,225	$15,000
Debt Service	$7,000	$849,225	$849,225	$0	$7,000
Capital Projects	$10,597,131	$355,000	$10,952,131	$0	$0
Capital Equipment	$73,600	$0	$592,765	$0	($519,165)
Bridge R&R	$305,000	$0	$50,000	$0	$255,000
Fund-level total	**$19,507,750**	**$1,204,225**	**$19,749,915**	**$1,204,225**	**($242,165)**
Consolidated— transfers eliminated	**$19,507,750**	**$0**	**$19,749,915**	**$0**	**($242,165)**

RECONCILIATION

$19,507,749.83 external resources − $19,749,914.84 expenditures = $242,165.01 consolidated reduction. Published rounded schedules may show $242,166 because of line-level rounding; underlying schedules retain source precision.

Fund-level uses total $20,954,139.38 when expenditures and General Fund transfers out are combined. Resolution 2026-07 appropriates $19,749,915 in whole dollars. Exact-cent figures shown elsewhere in this Budget Book are analytical/publication detail and are not stated as governing exact cents in the Resolution. The consolidated view removes the $1,204,224.54 internal transfer from both resources and uses. This prevents the transfer from being reported as new revenue or a second District-wide expenditure.

8.4 Revenue Detail and Assessment Schedules

Table 8-9. Revenue source / FY26 Adopted

Revenue source	FY26 Adopted	FY26 Projected	FY27 Adopted	Classification
Non-ad valorem assessments	$8,015,535	$8,098,612	$8,919,536	Recurring
Assessment discounts / reductions	($231,916)	($234,061)	($273,047)	Recurring adjustment
Interest earnings	$170,600	$276,810	$155,600	Recurring / rate-sensitive
Permit revenue	$50,000	$875,000	$50,000	Activity-sensitive
Grants / intergovernmental	$0	$345,889	$1,170,000	Nonrecurring / project
Legislative appropriations	$3,613,000	$1,348,594	$3,425,000	Nonrecurring / project
Lease / rental	$31,780	$33,311	$31,780	Recurring
Capital-asset sale proceeds	$0	$74,369	$20,000	Other financing source
Donations	$2,750	$2,750	$2,750	Variable
Miscellaneous	$7,156,000	$389,756	$6,006,131	Nonrecurring / project-specific

Source: Section 4 revenue schedule and FY27 adopted budget.

HOW TO READ THIS SCHEDULE

Read the fiscal-period columns separately: FY26 Adopted, FY26 Projected and FY27 Adopted describe different budget or projection periods.

Assessment discounts / reductions remain a separate negative line. The classification column distinguishes recurring receipts from nonrecurring and project-specific resources.

FY27 REVENUE CONTEXT

CONSOLIDATED EXTERNAL RESOURCES	NET ASSESSMENT RESOURCES	ASSESSMENT SHARE OF EXTERNAL RESOURCES
$19,507,750	**$8,646,489**	**Approximately 44.3%**

Assessments remain the District's principal recurring revenue source. Nonrecurring and project-specific FY27 amounts in Table 8-9 should not be interpreted as recurring operating capacity.

FY27 Adopted External Resources by Source

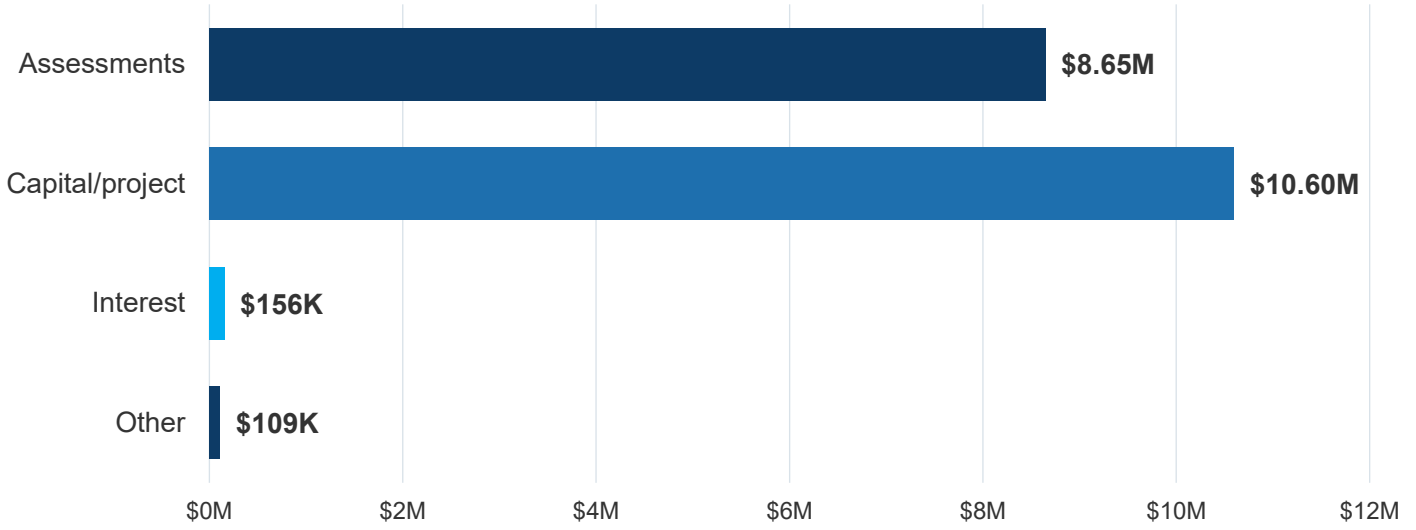


Figure 8-1. External resources only; transfers excluded. Values are directly labeled. Reporting period: FY27 adopted.

Source: Section 4 revenue schedule and FY27 adopted budget. Revenue chart groups project-specific resources for readability.

Published Figure 8-1 values

Published category	Published rounded value
Assessments	$8.65M
Capital/project	$10.60M
Interest	$156K
Other	$109K

READING THE ROUNDED VALUES

The chart and the values above retain the published rounded presentation. The source publication does not provide the complete component mapping for the four categories.

Use Table 8-9 for individual revenue-source amounts and fiscal-period comparisons; the rounded chart labels do not supply more precise bucket totals.

Assessment Calculation and County Allocation

Table 8-10. Calculation / Supported value

Calculation	Supported value
Standard acreage	46,748.91 acres
Qualifying Lee County mitigation acreage	745.90 acres
Adopted standard rate	Approximately $192.63 per acre
Adopted Lee County mitigation rate	Approximately $129.06 per acre
Gross levy using displayed rounded rates	$9,101,508 (approximate)
3% discount allowance	Approximately ($273,045)
2% uncollectible allowance	Approximately ($182,030)
Adopted net resources	**$8,646,489**
Bridge allocation—Lee County	($275,000)
Bridge allocation—Hendry County	($10,000)
General Fund net assessment resources	**$8,361,489**

ROUNDING

Displayed assessment rates are rounded. Their calculation differs from the adopted net amount by approximately $56; the adopted amount controls.

Table 8-11. Representative parcel / FY27 adopted annual standard-rate cost

Representative parcel	FY27 adopted annual standard-rate cost
0.25 acre	$48.16
0.50 acre	$96.32
0.75 acre	$144.47
1.00 acre	$192.63

Assessment Rate History

For this schedule, the fiscal-year label is one year later than the assessment/tax-year label in the historical source. For example, FY2027 corresponds to assessment/tax year 2026, when the levy supporting FY 2026/27 was certified and billed.

Table 8-12. Fiscal Year / Assessment-Tax Year / Standard and Mitigation Rates

Fiscal Year	Assessment / Tax Year	Standard Rate	Mitigation Rate	Standard $ Change	Standard % Change
FY2016	2015	$105.15	$70.45	—	—
FY2017	2016	$105.15	$70.45	$0.00	0.00%
FY2018	2017	$120.15	$80.50	$15.00	14.27%
FY2019	2018	$120.15	$80.50	$0.00	0.00%
FY2020	2019	$130.15	$87.20	$10.00	8.32%
FY2021	2020	$130.15	$87.20	$0.00	0.00%
FY2022	2021	$130.15	$87.20	$0.00	0.00%
FY2023	2022	$130.15	$87.20	$0.00	0.00%
FY2024	2023	$142.15	$95.24	$12.00	9.22%
FY2025	2024	$172.48	$115.56	$30.33	21.34%
FY2026	2025	$172.48	$115.56	$0.00	0.00%
FY2027	**2026**	**$192.63**	**$129.06**	**$20.15**	**11.68%**

Standard $ Change and Standard % Change compare each fiscal year with the immediately preceding fiscal year. FY2016 is the base year for the schedule. Rate changes differ from changes in collections, which also reflect billable acreage, collection allowances and other adopted assumptions. The FY2027 reduced rate applies to qualifying Lee County mitigation acreage.

Source: LA-MSID historical assessment-rate records. FY27 rates reflect the adopted FY 2026/27 budget and assessment action. Rates shown are annual rates per applicable acre; amounts are rounded to cents for publication.

8.5 Expenditure Detail

Table 8-13. Category / FY26 Adopted

Category	FY26 Adopted	FY26 Projected	FY27 Adopted	Classification
Personnel	$4,994,758	$4,482,746	$5,143,623	Recurring
Contractual / professional	$292,437	$350,455	$632,437	Mixed
Repairs / maintenance	$400,035	$402,007	$441,035	Recurring
Supplies / chemicals	$395,100	$361,854	$377,600	Recurring
Utilities / communications	$91,222	$87,598	$90,654	Recurring
Insurance	$200,000	$213,231	$220,000	Recurring
Training / education / admin.	$267,557	$254,264	$279,445	Recurring
Other operating	$107,300	$67,740	$81,000	Recurring / variable
Debt service	$849,225	$849,225	$849,225	Through maturity
Capital projects	$10,975,000	$1,963,649	$10,952,131	Nonrecurring / multiyear
Capital equipment	$410,000	$400,209	$592,765	Nonrecurring
Bridge repair	$50,000	$5,000	$50,000	Timing-variable
Contingency	$0	$0	$40,000	Contingency
Interfund transfers	$1,215,225	$1,215,225	$1,204,225	Internal financing

HOW TO READ TRANSFERS

Interfund transfers appear in the detailed schedule because they show how resources move between District funds. They are excluded from consolidated expenditures so the same dollars are not counted once as a transfer and again when spent by the receiving fund.

FY27 Adopted Consolidated Expenditures

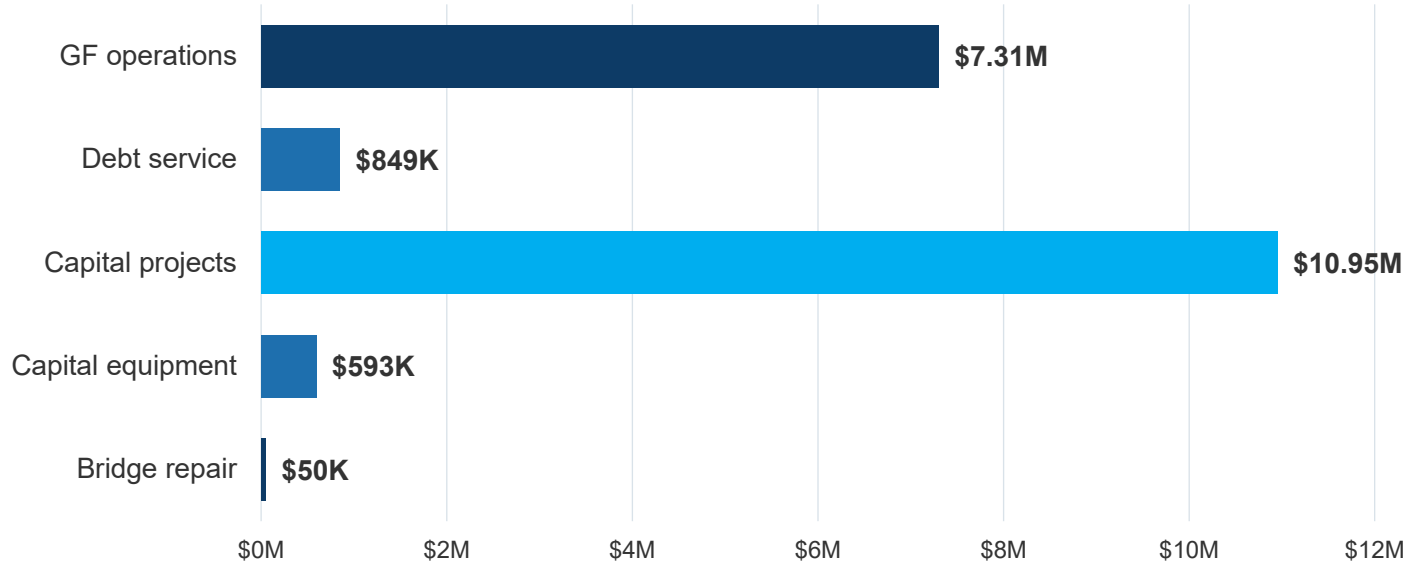


Figure 8-2. Transfers are excluded from consolidated expenditures. Reporting period: FY27 adopted.

Source: Table 8-8, FY27 consolidated governmental funds schedule.

Figure 8-2 values

Expenditure category	FY27 Adopted
GF operations	$7,305,794
Debt service	$849,225
Capital projects	$10,952,131
Capital equipment	$592,765
Bridge repair	$50,000

READING THE CONSOLIDATED VIEW

The receiving funds' expenditures remain in the consolidated view. Transfers shown in Table 8-13 are excluded to avoid counting the same dollars twice.

Chart labels are rounded. The table above preserves the five published whole-dollar expenditure amounts from Table 8-8.

Department / Organizational View

Table 8-14. General Fund use / FY25 Actual

General Fund use	FY25 Actual	FY26 Adopted	FY26 Projected	FY27 Adopted	$ change	FY27 FTE
Administration	$2,182,480	$2,359,140	$2,209,243	$2,465,939	$106,799	9.0
Field Operations	$3,520,888	$4,220,789	$3,861,721	$4,632,806	$412,017	31.0
Other GF activities	$105,233	$168,480	$148,930	$167,049	($1,431)	N/A
Expense reserve / contingency	$0	$0	$0	$40,000	$40,000	N/A
General Fund expenditures	**$5,808,601**	**$6,748,409**	**$6,219,894**	**$7,305,794**	**$557,385**	**40.0**
General Fund transfers	$1,787,819	$1,215,225	$1,215,225	$1,204,225	($11,000)	N/A
Total expenditures & transfers	**$7,596,420**	**$7,963,634**	**$7,435,118**	**$8,510,019**	**$546,385**	**40.0**

Source: LA-MSID FY25 trial balance; reconciled to FY25 audited General Fund financial statements. Amounts may reflect whole-dollar rounding.

FY25 ACTUAL DETAIL

Department / use	Personnel	Non-personnel
Administration	$1,415,641	$766,839
Field Operations	$2,611,691	$909,197
Other GF Activities	$87,137	$18,096
General Fund total	**$4,114,469**	**$1,694,132**

Department totals appear in Table 8-14; transfers remain separate and are not included in departmental expenditures.

READING THE FTE COLUMN

N/A means the FTE column is not applicable to that use; it does not mean zero staffing. The 40.0 FTE is the same total in the expenditure and combined-use rows; transfers do not add FTE.

8.6 Staffing and Position Schedules

The final FY27 budgetary personnel-cost presentation contains 40 positions and 40.0 FTE: 9 positions/9.0 FTE in Administration and 31 positions/31.0 FTE in Field Operations.

> The Assistant District Manager is budgeted in Administration; organizational reporting relationships remain separate. Vacancies below are the July 30, 2026 snapshot. Table 5-22A provides the supported FY2025–FY2027 department/FTE trend.

Table 8-15. FY2027 Authorized Positions and Budgeted FTE

Department / division	Authorized positions	Budgeted FTE	FY2027 status / vacancy snapshot
Administration	9	9.0	Final FY27 classification; 0 vacancies at 7/30/2026
Field Operations	31	31.0	Four vacancies at 7/30/2026
District total	40	40.0	40 full-time positions; no part-time FTE

Table 8-16. Filled Positions and Vacancies — July 30, 2026

Department / division	FTE	Filled / vacant	Classification / reporting note
Administration	9.0	9 filled / 0 vacant	Includes Assistant District Manager for budgetary reporting
Field Operations	31.0	27 filled / 4 vacant	Organizational reporting relationships shown separately

Personnel Costs

Table 8-17. General Fund Personnel Costs

Personnel cost	FY26 Adopted	FY26 Projected	FY27 Adopted	Change
All General Fund personnel	**$4,994,758**	**$4,482,746**	**$5,143,623**	**$148,865 / 3.0%**
Administration	$1,594,795	$1,396,735	$1,534,639	($60,156)
Field Operations	$3,250,783	$2,951,471	$3,467,489	$216,706
Other General Fund activities	$149,180	$134,540	$141,495	($7,685)

8.7 Capital Project and Equipment Detail

Read FY27 adopted amounts as annual District appropriations. Prior/current support, future resources and grant awards are separate measures; operating-impact estimates do not create appropriations.

Table 8-18. Capital Project Appropriations and Operating Impacts

Culvert Replacement Phase 2027		
Prior/current support: $0	**FY2027 adopted: $200,000**	**Future: $0**
Status / funding / timing: Approx. five replacements; sites selected during FY27		
Operating / shared-resource effects: Management expects cost neutrality for replacement, subject to actual scope and maintenance capacity; no guaranteed zero cost or savings.		
GS-10 Build Phase I		
Prior/current support: $683,398.50 through FY25; FY26 $84,862.33	**FY2027 adopted: $6,002,131**	**Future: Within multiyear SFWMD award**
Status / funding / timing: SFWMD Agreement 4600005172; $15.5M two-phase award; Task 2; due Dec. 2028		
Operating / shared-resource effects: Project-level allocation already reflected in the completed forecast: FY28 ~$99,000; FY29 ~$74,000; FY30 ~$62,000; FY31 ~$64,000.		
Buckingham Trails STA Design		
Prior/current support: $0	**FY2027 adopted: $1,170,000**	**Future: Not yet established**
Status / funding / timing: $1.17M anticipated Lee County funding; negotiations expected by Dec. 2026; target execution early 2027		
Operating / shared-resource effects: County trail operation anticipated, not contracted. District retains existing drainage duties; no separate added operating appropriation identified. Final scope/agreement conditions apply.		

Source: FY27 adopted capital schedule; Sections 4 and 6, Table 6-6A; District budget classification and planning schedules.

AGREEMENT AND ANNUAL AUTHORITY

GS-10 Phase I uses the exact amended agreement basis. The $15.5 million award covers both phases and is not annual FY27 appropriation authority.

Buckingham Trails STA Design provides FY27 appropriation capacity subject to negotiation and agreement. Unspent FY27 authority lapses; later-year needs require a new appropriation.

Capital Project Detail — Continued

Table 8-18 (continued). Project Conditions and Operating Impacts

Leeland Sinkhole Improvement		
Prior/current support: Land phase $1,605,264.46 through FY25; FY26 $14,634.50	**FY2027 adopted: $2,200,000**	**Future: $0 if completed; otherwise newly appropriated in FY28**
Status / funding / timing: $2.2M approved legislative funding; agreement pending; completion uncertain		
Operating / shared-resource effects: FY28 $50,000 recurring + $20,000 capital; FY29 $50,000 recurring; 3% escalation from FY30. Mowing $35,000 included once.		
Gunnery Road / SR 82 Welcome Sign		
Prior/current support: $0	**FY2027 adopted: $85,000**	**Future: $0**
Status / funding / timing: Draft Lee County license; permitting required		
Operating / shared-resource effects: Management estimate: ~$5,000 annually after installation, including possible contracted mowing; timing conditional.		
GS-10 Crosslink Parcels		
Prior/current support: $9,479.49 tax-certificate asset—not expenditure	**FY2027 adopted: $70,000**	**Future: $0**
Status / funding / timing: Five certificates eligible for tax-deed application Apr. 1, 2027		
Operating / shared-resource effects: Maintenance expected within existing staff/equipment; no added dedicated appropriation identified. Acquisition, workload and final scope remain conditional; resources have an economic cost.		

Source: FY27 adopted capital schedule; Sections 4 and 6, Table 6-6A; District budget classification and planning schedules.

FUNDING AND ACQUISITION CONDITIONS

Leeland's $2.2 million is appropriation authority; completion remains uncertain while the agreement is pending.

The Welcome Sign's $85,000 is an adopted FY2027 appropriation based on the approved estimate, financed from non-assessment General Fund revenue. Final agreement and permitting requirements apply.

Crosslink tax certificates remain assets, separate from FY27 acquisition authority. Eligibility for tax-deed application does not guarantee acquisition.

Capital Project Detail — Continued

Table 8-18 (continued). Project Conditions and Operating Impacts

RISE Design and Preconstruction		
Prior/current support: $0	**FY2027 adopted: $240,000**	**Future: $3,314,000**
Status / funding / timing: $3.554M approved legislative funding; agreement pending		
Operating / shared-resource effects: Five monitoring sites; electricity and shared staffing are included once in the approved forecast. No dedicated RISE hire. Actual commissioning and any maintenance beyond these allowances remain conditional. See Table 6-6A.		
GS-10 Design Phase II		
Prior/current support: FY26 $134,513.00	**FY2027 adopted: $985,000**	**Future: Remaining Phase II award**
Status / funding / timing: $9.308M Phase II allocation; $795,000 agreement tasks + $190,000 FY27 services		
Operating / shared-resource effects: Separate incremental cost unpriced; do not repeat site-wide Frank Mann costs or shared staffing. See Table 6-6A.		
TOTAL		
Prior/current support: —	**FY2027 adopted: $10,952,131**	**Future: —**
Status / funding / timing: Reconciled to adopted Section 4 and Section 6		
Operating / shared-resource effects: See Table 6-6A. Approved operating allowances are included once in the General Fund forecast. Planning estimates do not change FY27 appropriations; conditional items remain separately disclosed.		

Source: FY27 adopted capital-project schedule; Sections 4 and 6, including Table 6-6A.

APPROPRIATION AND FORECAST CONTEXT

RISE's FY27 authority covers design and preconstruction; the broader legislative award is not FY27 construction authority.

GS-10 Phase II includes $795,000 in agreement tasks and a $190,000 management estimate for FY27 services. The estimate is not a contractual commitment and does not establish construction completion in FY27.

Phase I remains included in the preserve forecast. Approved Leeland, staffing and operating allowances are included once in the General Fund forecast. Sign timing and Buckingham/Crosslink responsibilities remain conditional. Table 6-6A controls the project-level treatment.

CREST / ROBUST: Neither has a FY2027 Capital Projects Fund appropriation. Applicable operating allowances remain in the General Fund forecast; ROBUST's three monitoring sites and shared staffing are not additional capital appropriations. See Table 6-6A.

Capital Equipment Detail

Table 8-19. Item / FY27 adopted

Item	FY27 adopted	Class	Replacement asset / tag	Procurement / delivery	Disposition
Fleet vehicle 1	$55,000	Replacement	Tag 126 — 2006 Ford F-250	Not ordered	Surplus and auction
Fleet vehicle 2	$55,000	Replacement	Tag 135 — 2011 Ford F-350	Not ordered	Surplus and auction
Dump truck	$57,765	Replacement	Tag 201 — 1995 Ford LT 8000	Ordered FY26; unpaid/unreceived; FY27 delivery; new FY27 appropriation	Surplus and auction
Rubber-tire backhoe	$165,000	New / expanded	None	Letter of intent; FY27 delivery expected	N/A
Rotary cutter / batwing deck	$48,000	Replacement	Tag 317-C — 2020 Schulte XH 1500-S4	Letter of intent; FY27 delivery expected	Surplus and auction
16-foot lawn trailer	$7,000	Replacement	Tag 406 — 1994 FHI trailer	Not ordered	Surplus and auction

Source: FY27 adopted capital-equipment schedule; Section 6.6 and Table 6-4.

DUMP TRUCK — NEW FY27 AUTHORITY

The $57,765 dump truck is a continuing FY26 purchase funded by new FY27 appropriation. Appropriations lapse and the District does not use encumbrance accounting. This is not an appropriation or encumbrance carryforward.

Capital Equipment Detail — Continued

Table 8-19. Item / FY27 adopted (continued)

Item	FY27 adopted	Class	Replacement asset / tag	Procurement / delivery	Disposition
Lawn-maintenance trailer	$10,000	Replacement	Tag 419 — 2007 Carry On trailer	Not ordered	Surplus and auction
40-ton trailer	$55,000	Replacement	Tag 421 — 2007 Interstate trailer	Not ordered	Surplus and auction
Utility vehicle / golf cart 1	$21,000	New / expanded	None	Ordered; delivery expected FY27	N/A
Utility vehicle 2	$24,000	New / expanded	None	Not ordered	N/A
Skid-mounted generator	$20,000	Replacement	Tag 628 — 2009 Wacker Neuson G-25	Not ordered	Surplus and auction
Physical equipment subtotal	**$517,765**	$307,765 replacement / $210,000 new	—	FY27 program	All replaced assets surplus and auction
ERP implementation and conversion	$75,000	One-time technology implementation	N/A	Implementation planned FY27	N/A
CAPITAL EQUIPMENT FUND TOTAL	**$592,765**	Adopted appropriation	—	—	—

Operating impacts: See Tables 6-6 and 6-6A for approved estimates and limitations.

Source: FY27 adopted capital-equipment schedule; Section 6.6 and Table 6-4.

Capital Cost and Accounting Controls

ERP COST CONTROL

Fund	FY27 amount	Cost basis
Capital Equipment Fund	$75,000	One-time implementation and conversion
General Fund	$44,500	Recurring subscription, hosting and support

The $75,000 Capital Equipment Fund appropriation is one-time implementation and conversion. The General Fund separately includes $44,500 of recurring subscription, hosting and support costs.

GENERAL FUND TRANSFER ALLOCATION

Administrative assignment	Amount
Culvert replacements	$200,000
Gunnery Road / SR 82 Welcome Sign	$85,000
Crosslink parcels	$70,000
Total transfer to Capital Projects	**$355,000**

The $355,000 transfer to Capital Projects is administratively assigned to culverts ($200,000), the welcome sign ($85,000) and Crosslink parcels ($70,000). Only the welcome-sign allocation uses specifically identified non-assessment revenue. None of the three allocations is legally restricted.

ACCOUNTING CONTROL

LA-MSID does not use encumbrance accounting. Executed contracts and enforceable purchase commitments may be disclosed separately, but are not accounting encumbrances. Appropriations lapse at year-end.

Source: Sections 6.2, 6.7 and 6.8; Table 6-5.

Capital and Equipment Planning

Table 8-20. Long-range capital and equipment planning — not future appropriations

Plan year	Capital Projects	Physical equipment	Bridge R&R	Status
FY27	**$10,952,131**	**$517,765**	**$50,000**	Adopted appropriations
FY28	$4,261,000	$625,000	Not scheduled	Planning — not appropriations
FY29	$9,817,500	$786,000	Not scheduled	Planning — not appropriations
FY30	$1,360,000	Not scheduled	Not scheduled	Planning — not appropriations
FY31	$1,415,000	Not scheduled	Not scheduled	Planning — not appropriations

FY27 EQUIPMENT PROGRAM COMPOSITION

FY2027 physical equipment totals $517,765: $307,765 replacement and $210,000 new / expanded equipment. The dated source calls this series “Equipment replacement”; its FY2028–FY2029 values do not establish a replacement/new split. The $75,000 one-time ERP appropriation is separate; recurring ERP costs are $44,500 in the General Fund.

CAPITAL PLANNING OUTLOOK

Grant targets: FY2028 $3,941,000 and FY2029 $9,467,500. Planned local/alternative funding totals $1,265,000: FY2028 culverts $220,000 and campus parking $100,000; FY2029 culverts $250,000 and SR82/Blackbird sign $100,000; FY2030 culverts $250,000; FY2031 culverts $250,000 and Joel/Ridgemont sign $95,000. Culvert sites remain unspecified and sign revenue is conditional.

Resource qualification: These are planned projects, not demonstrated deficits or additional General Fund transfers. The $919,941 residual applies only if the full $345,059 projected FY2027 balance is available. CIP funding labels and grant targets are not verified cash or unrestricted balances. Grants remain project-specific; quarterly claims follow eligible spending.

Sources: LA-MSID 2027 Capital Improvement Plan (dated June 2, 2026); 2027 Capital Equipment Replacement Schedule Condensed (June 3, 2026).

CIP RECONCILIATION

$7,222,000 dated subtotal + $3,510,000 omitted-detail projects + $150,131 GS-10 Phase I agreement adjustment + $70,000 Crosslink timing change = $10,952,131 adopted appropriation.

Conditional equipment scenario: $329,572 opening + $453,600 resources − $625,000 uses = $158,172 FY28 ending; + $453,600 − $786,000 gives a conditional FY29 balance of ($174,228). Resources include $50,000 permits, $3,600 interest and the original $400,000 annual GF provision. The extra transfer is excluded. Actual resource availability and purchase timing remain to be confirmed; no new external revenue is assumed.

8.8 Debt-Service Supporting Schedules

Table 8-21. FY2027 Scheduled Debt Service and Principal Balances

Obligation	Principal at Oct. 1, 2026	FY27 principal	FY27 interest	FY27 payment	Principal at Sept. 30, 2027	Final maturity
FDEP SW109030	$406,854	$131,680	$11,001	$142,680	$275,175	8/15/2029
FDEP SW109041	$409,266	$113,068	$10,216	$123,284	$296,197	2/15/2030
FCB/Synovus	$740,201	$573,711	$9,549	$583,260	$166,490	1/1/2028
Total	**$1,556,321**	**$818,459**	**$30,766**	**$849,225**	**$737,862**	Three obligations; exact payment $849,224.54

Sources: Section 7.2, Table 7-4, and amortization schedules. Beginning and ending principal are scheduled balances.

Principal, interest and totals are rounded independently and may differ slightly when added. The exact FY2027 debt-service payment is $849,224.54 ($849,225 in whole dollars).

The schedule covers three Debt Service Fund notes. As explained in Section 7.2, the separately reported GASB 96 subscription liability is excluded from the $849,224.54 schedule.

Debt-Service Disclosures

Table 8-22. Debt Funding and Covenant Disclosures

Field	Supported disclosure
Funding source	General Fund transfer through Debt Service; secured by pledged maintenance-tax revenues less related maintenance expenses.
External revenue	$7,000 FY27 adopted; not a transfer.
Actual coverage / covenant basis	Section 7.3, Table 7-8 presents FY2025 actual coverage of 1.72 times for Series 2017, 9.84 times for SW109030 and 11.38 times for SW109041. Each numerical test was met; the bank and FDEP use distinct agreement-defined methods.
Original principal / rate / purpose	FDEP construction loans: SW109030 $2,146,951 at 2.94%; SW109041 $1,913,708 at 2.68%. Series 2017 refinancing: $5,457,854 at 2.00%.
FY27 reconciliation	$849,224.54 transfer in − $849,224.54 expenditures + $7,000 external revenue = $7,000 increase.

Sources: Sections 7.2 and 7.3; Tables 7-7A, 7-7B and 7-8.

FY2027 planning proxies are separate from the FY2025 actual numerical tests in Table 7-8. Meeting those numerical tests does not certify every other contractual obligation.

Debt-Service Path and Maturities

Table 8-23. Fiscal year / event / Debt service

Fiscal year / event	Debt service	Supported planning effect
FY27 Adopted	**$849,224.54**	Current adopted total
FY28 Forecast	$433,080.16	Final FCB payment 1/1/2028; future appropriation required
FY29 Forecast	$265,964.54	SW109030 matures 8/15/2029; future appropriation required
FY30 Forecast	$61,642.02	SW109041 matures 2/15/2030; future appropriation required
FY31 Forecast	$0	All current obligations retired

Forecast amounts are planning estimates, not appropriations.

Source: Section 8.8; Section 7.4, Table 7-9, and Section 7.8, Table 7-15.

MATURITY TIMELINE

1/1/2028
$583,260
indicated annual reduction

→

8/15/2029
$725,940
cumulative

→

2/15/2030
$849,224
cumulative

Scheduled debt-service reductions are already included in the five-year financial forecast. Any future reallocation of budgetary capacity remains subject to operating needs and applicable appropriation decisions.

Source: Section 8.8 maturity timeline; Section 7.9, Table 7-16.

8.9 Fund Balance and Reserve Detail

Table 8-24. Actual and Projected Ending Fund Balances

Fund	FY25 Actual ending	FY26 Projected ending	FY27 change	FY2027 projected ending
General	$5,848,586	$6,300,889	$15,000	$6,315,889
Debt Service	$856,684	$866,858	$7,000	$873,858
Capital Projects	$274,357	$345,059	$0	$345,059
Capital Equipment	($81,137)	$848,737	($519,165)	$329,572
Bridge R&R	$1,352,801	$1,662,801	$255,000	$1,917,801
Total	**$8,251,291**	**$10,024,345**	**($242,165)**	**$9,782,180**

Source: Section 7.6, Table 7-12; Section 4, Tables 4-3 and 4-4.

ROUNDING NOTE

FY26 projected ending balances are the FY27 beginning balances. Displayed fund rows may sum to $10,024,344 at the beginning and $9,782,179 at the end, while the source aggregates are $10,024,345 and $9,782,180. These are source rounding effects. Totals retain the source aggregation basis.

REPORTING BASIS

FY25 Actual and FY26 Projected ending balances are shown beside the FY27 adopted change and projected ending balance. Parentheses indicate a decrease or deficit.

Those balances are not interchangeable because individual funds have different purposes and restrictions.

Governmental Fund Balance by Fund

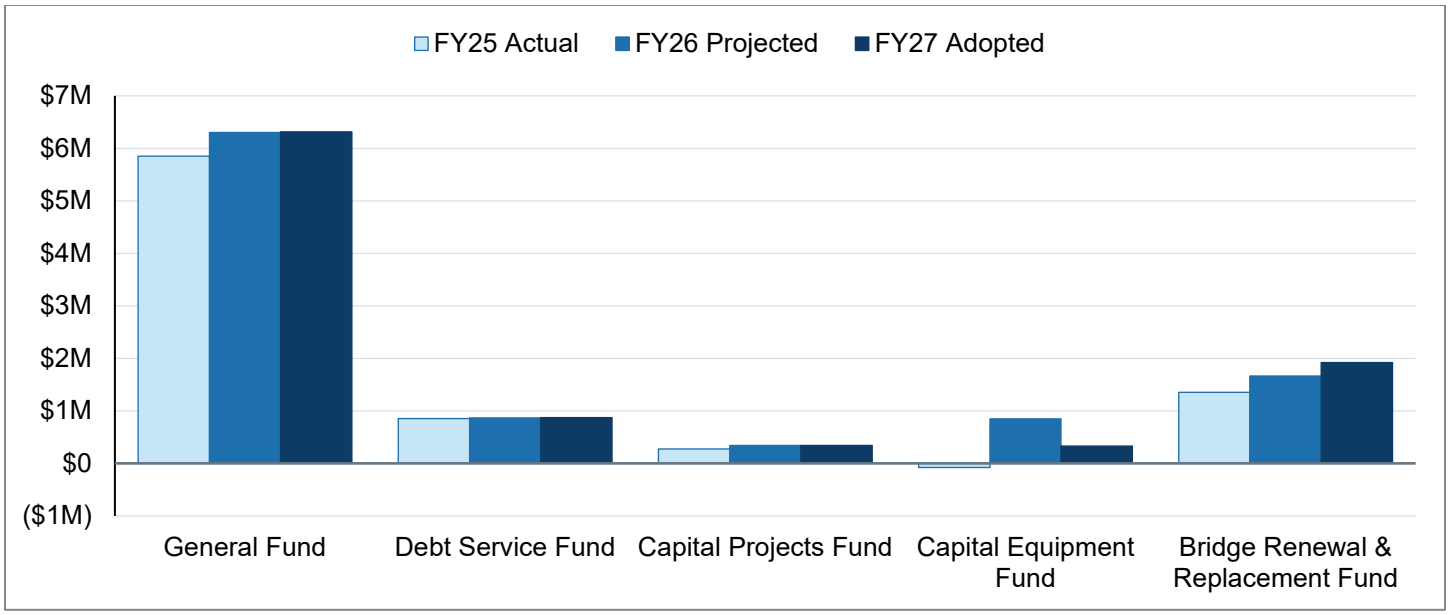


Figure 8-3. FY2025 Actual, FY2026 Projected and FY2027 Projected ending balances under the adopted budget; values from Section 7.

Source: Table 8-24; Section 7.6, Table 7-12. Ending fund balances in dollars.

Figure 8-3 values

Fund	FY25 Actual	FY26 Projected	FY2027 Projected
General Fund	$5,848,586	$6,300,889	$6,315,889
Debt Service Fund	$856,684	$866,858	$873,858
Capital Projects Fund	$274,357	$345,059	$345,059
Capital Equipment Fund	($81,137)	$848,737	$329,572
Bridge Renewal & Replacement Fund	$1,352,801	$1,662,801	$1,917,801

HOW TO READ THE COMPARISON

Within each fund, columns run left to right: FY25 Actual, FY26 Projected and FY27 Projected. FY27 ending balances are projections under the adopted budget. The FY25 Capital Equipment deficit is shown below zero and as ($81,137) in the table.

General Fund Classifications

Table 8-25. General Fund classification / FY27 projected amount

General Fund classification	FY27 projected amount	Status
Nonspendable	$16,033	Prepaids and utility deposits
Restricted	$0	Projected classification
Committed	$0	Projected classification
Assigned	$0	Projected classification
Unassigned	$6,299,856	Projected classification
Spendable planning measure	$6,299,856	Same balance used for the separate planning ratio; not an additional reserve

Source: Table 7-13; Section 3, Tables 3-11 and 3-12; District budget classification and planning schedules.

Projected ending General Fund balance of $6,315,889 less $16,033 nonspendable equals $6,299,856. All classifications are budget projections; actual year-end classifications remain subject to audit.

The same $6,299,856 supports the unassigned classification and separate spendable planning measure; it is not counted twice. The following table distinguishes the calculation bases.

Reserve Measures and Policy Basis

Table 8-26. Formal Policy Tests and Separate Planning Measure

Reserve measure	Numerator	Denominator	Result / benchmark
FY2025 historical formal policy test	$5,531,068 audited unassigned GF balance	$5,794,597 personnel and operating expenditures	95.45%; above 25% minimum
FY2027 projected formal policy comparison	$6,299,856 projected unassigned GF balance	$7,305,794 budgeted GF operating expenditures; transfers excluded	86.23%; above 25% benchmark
FY2027 spendable planning reserve ratio	$6,299,856 planning reserve	$8,510,019 GF expenditures and transfers	74.0%; separate strategic objective above 50%

Sources: Section 7.7, Table 7-14; District Financial Policies §6.5, as amended by Resolution 2011-08; FY2025 audit and adopted General Fund schedules.

The approved formal operating-expenditure base excludes separately classified debt service and transfers. The 74.0% ratio uses a broader denominator and does not prove compliance with the formal minimum. FY2027 is a projection, not an audited future outcome. Days cash on hand is not calculated because no eligible daily-cost definition has been approved; it is an optional measure not presented.

If the annual audit shows unassigned General Fund balance below 25% of General Fund operating expenditures, the District Manager advises the Board and submits a restoration plan. Policy calls for restoration within two years.

8.10 Long-Range Forecast Supporting Schedule

Table 8-27. General Fund Five-Year Financial Forecast

Long-range item	FY27 Adopted	FY28 Forecast	FY29 Forecast	FY30 Forecast	FY31 Forecast
Total revenues	$8,525,019	$8,518,269	$8,518,269	$8,518,269	$8,518,269
Personnel expenditures (included in operating expenditures)	$5,143,623.13	$5,382,395.16	$5,728,475.16	$5,900,329.41	$6,077,339.29
General Fund operating expenditures	$7,305,794	$7,622,306	$7,991,373	$8,208,471	$8,453,391
Capital/equipment uses and transfers	$355,000	$420,000	$400,000	$400,000	$400,000
Debt-service transfer	$849,224.54	$433,080.16	$265,964.54	$61,642.02	$0
Total uses	**$8,510,019**	**$8,475,386**	**$8,657,338**	**$8,670,113**	**$8,853,391**
Annual result	**$15,000**	**$42,883**	**($139,069)**	**($151,844)**	**($335,122)**

Sources: District General Fund forecast; Section 7.8, Table 7-15, and Section 4, Table 4-22. Whole-dollar displays retain source aggregation; Finance maintains exact calculations.

Personnel is included in operating expenditures, not added again. The original $400,000 annual equipment provision, FY2028 $20,000 Leeland outlay, staffing and operating allowances, and scheduled debt-service reductions remain included. Additional Capital Projects and extra Equipment transfers are excluded; no substitute revenue is assumed.

Table 8-27 (continued). Balances and Planning Reserve Ratios

Long-range item	FY27 Adopted	FY28 Forecast	FY29 Forecast	FY30 Forecast	FY31 Forecast
Beginning General Fund balance	$6,300,889	$6,315,889	$6,358,772	$6,219,703	$6,067,859
Ending General Fund balance	**$6,315,889**	**$6,358,772**	**$6,219,703**	**$6,067,859**	**$5,732,737**
Planning reserve ratio	74.0%	74.8%	71.7%	69.8%	64.6%
Status	Adopted base year	Planning forecast—not an appropriation	Planning forecast—not an appropriation	Planning forecast—not an appropriation	Planning forecast—not an appropriation

FY2027 remains the adopted base year; FY2028–FY2031 are planning estimates, not appropriations. Table 8-20 identifies planned projects and conditional funding requirements, not a demonstrated deficit. Bridge Fund resources remain separate. Future funding, timing and appropriations require applicable decisions.

Reserve basis: These are separate planning ratios. Tables 8-25 and 8-26 identify the projected classifications and formal policy tests; a planning ratio does not establish audited compliance.

Forecast Risks and Monitoring

Table 8-28. Risk / sensitivity / Potential effect

Risk / sensitivity	Potential effect	Monitor / response
Assessment realization	Lower recurring capacity	Collections vs. budget; reforecast
Cost growth above 3%	Structural imbalance	Payroll, contracts and maintenance trends
Interest earnings	Rate-sensitive revenue	Yield and average balance
Grant timing	Cash-flow / project delay	Reimbursement aging and milestones
Storm / emergency	Unplanned operating or capital use	Reserve, amendments and incident reporting
Capital cost escalation	Scope / funding pressure	Estimate gates and procurement
Debt timing	Delayed forecast capacity	Verify amortization and final payment

Source: Section 8.10; Section 7.10, Table 7-17, and Section 7.11, Table 7-18.

REPORTING BASIS

These qualitative scenarios are analytical tools, not forecasts, adopted budgets, appropriations, guarantees or predictions.

ANNUAL FORECAST REVIEW

Update annually as collections, staffing, maintenance and project needs change. Quarterly grant claims follow eligible spending; receipt timing is not a fixed draw schedule. Reconcile cash and commitments before payments; targets alone do not prove availability.

Source: Section 4, Five-Year General Fund Forecast; Section 7.12, Table 7-19.

Long-term obligations: at September 30, 2025, the audit reports net pension liability of $2,000,629, other postemployment benefits of $125,328 and compensated absences of $394,540, in addition to notes and the $44,158 subscription. These government-wide balances are not additional annual cash appropriations. Finance must reconcile future contributions and cash settlements to the forecast without double-counting budgeted payroll benefits. Source: FY25 audit, Note 6, printed page 31; subscription maturity detail appears in Section 7.2.

8.11 Performance-Measure Supporting Schedules

Table 8-29. Goal / service / Measure

Prior periods and FY26 result status

Goal / service	Measure	FY2024 Reported Result / Status	FY2025 Reported Result / Status	FY26 Status
Goal 1 / Governance	Strategic goals completed	See Section 2	See Section 2	Estimated—management anticipates all
Goal 2 / Finance	Reserve policy / planning measure	Not comparable	61% budget estimate	Estimated
Goal 2 / Finance	Debt payments made on time	Not reported	Not reported	Not reported
Goal 4 / Equipment	Replacement plan funded / completed	100%	100%	TBD
Goal 5 / Capital	Capital project schedule / budget performance	See Section 2	See Section 2	TBD; annual results unconfirmed
Goal 6 / Maintenance	Service / maintenance measure	See Section 5	See Section 5	Confirmed results / TBD: Section 5
Goal 7 / Emergency	Emergency readiness measure	Manual revised	Program completed	TBD

Source: Section 8.11; Sections 2 and 5 performance schedules; Section 7.12, Table 7-19.

HOW TO READ THIS SCHEDULE

Reported results include measured outcomes, management reports and explicitly identified estimates or status entries. The FY2025 61% figure is a final-amended-budget planning estimate, not the 95.45% audited formal reserve-policy test. The FY2024 reserve entry is not comparable.

Confirmed FY26 Field Operations results appear in Section 5; other annual results remain TBD. Existing qualifications apply to other departments. Neither TBD nor Not reported means zero.

The same Measure labels connect each row to its FY27 target, data source, reporting frequency and owner on the following page.

Performance Targets and Reporting

Table 8-29. Goal / service / Measure (continued)

FY27 targets and reporting responsibility

Measure	FY27 Target	Data source	Frequency	Owner
Strategic goals completed	Review/update ≥3 documents; create 3 SOPs	Strategic plan / annual report	Annual	Administration
Reserve policy / planning measure	Formal 25% test after audit; planning ratio ≈74%	Audit / finance model	Annual	Finance
Debt payments made on time	100% scheduled payments; verify through ledger	Ledger / lender	Annual	Finance
Replacement plan funded / completed	100% of FY27 plan	Equipment schedule	Quarterly	Field Operations
Capital project schedule / budget performance	Complete funded FY27 milestones	Project records	Quarterly	Field Operations
Service / maintenance measure	3 mowing cycles; 44.43 canal miles mechanically cleaned, or inspected where cleaning is not needed; ≥25% asset inspection	Director confirmation / department records	Quarterly	Field Operations
Emergency readiness measure	Annual manual review, exercise and supply check	Plan / exercise record	Annual	Administration / Field Ops

Source: Section 8.11; Sections 2, 5, 6 and 7. Related reserve bases: Tables 8-25 and 8-26.

PERFORMANCE REPORTING BASIS

Measures shown in these schedules are supported by Sections 2, 5, 6 and 7. Optional fields without a supported baseline or target remain identified as Not presented.

Match the Measure labels to the preceding page for each goal and its prior-period results or reporting status.

Approved prospective monitoring plan: 11 sites × 12 monthly visits = 132 visits/year. Three planned hours/visit (2 inspection + 1 travel/records) = 396 hours, or 19.0% of 2,080 paid hours. FY29 staffing/electricity allowance is $103,260.08, or $9,387.28/site-year. These are future resource-to-service estimates, not historical efficiency results. Track actual visits, hours and costs; FY25/FY26 efficiency data remain unavailable.

8.12 Community and District Geography

LA-MSID is an independent special district serving portions of Lee and Hendry Counties. It was created in 2015 as successor to the East County Water Control District, established in 1958. The Lehigh Acres Census-designated place (CDP) supplies community context; its statistical boundary is not the District's legal service boundary.

Table 8-30. Lehigh Acres Community Context

Measure	Community value	Census source / period
Population, 2010 Census	86,784	2010 Decennial Census
Population, 2020 Census	114,287	2020 Decennial Census
Population, 2024 ACS estimate	151,444 ±11,220	2024 ACS 1-Year, DP05
Land area	92.69 sq. mi.	2020 Census / QuickFacts
Persons under age 18	27.4%	2020–2024 ACS / QuickFacts
Persons age 65 and older	13.0%	2020–2024 ACS / QuickFacts
Median household income	$66,890	2020–2024 ACS; 2024 dollars
Per-capita income	$25,707	2020–2024 ACS; 2024 dollars
Persons in poverty	17.1%	2020–2024 ACS / QuickFacts
Mean travel time to work	38.2 minutes	2020–2024 ACS / QuickFacts
Civilian labor-force participation	62.9%	2020–2024 ACS / QuickFacts
Total retail sales	$650.691 million	2022 Economic Census / QuickFacts

Sources: U.S. Census Bureau, 2010 and 2020 Decennial Census; 2024 ACS 1-Year DP05; and QuickFacts (2020–2024 ACS and 2022 Economic Census). ACS values are estimates; ±11,220 is the 90% margin of error for the 2024 population estimate. District history/geography: LAMSID Profile; Chapters 2015-202 and 2017-216, Laws of Florida; Florida House Bill 1255 analysis.

District and Community Boundaries

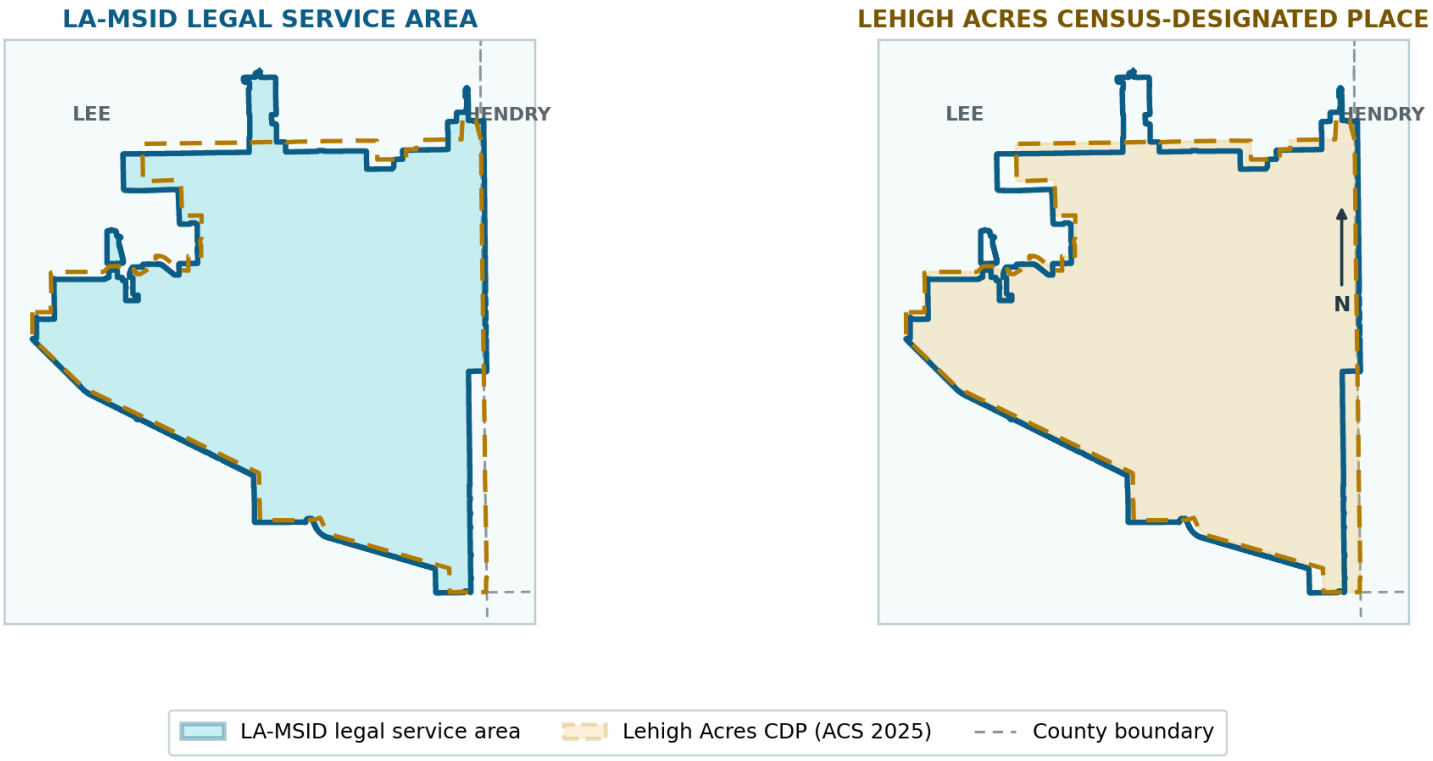


Figure 8-4. LA-MSID Service Area and Lehigh Acres Census-Designated Place. The legal District and statistical Census boundaries overlap substantially but are not identical.

Sources: LA-MSID official District Boundary Map and Lee Property Appraiser GIS Districts layer 12; U.S. Census Bureau TIGERweb ACS 2025 Lehigh Acres CDP and county boundaries.

GEOGRAPHIC CONTEXT

Table 8-30 describes the Lehigh Acres CDP, not the population or demographics of the District's legal service area. Read each statistic with its stated source period and uncertainty.

WHY COMMUNITY CONDITIONS MATTER

The population series indicates considerable community growth. Population and development patterns influence stormwater runoff, drainage and storage demand, infrastructure use, right-of-way maintenance, emergency preparedness and capital timing. Economic conditions also provide context for assessment affordability, long-range planning and outside funding.

8.13 Financial Policies Reference

Table 8-31. Policy topic / Public-facing summary

Policy topic	Public-facing summary	Reference
Balanced budget	Resources and planned uses are presented by fund; beginning fund balance is shown separately from revenue.	Section 3 / governing policy
Fund balance / reserves	Unassigned General Fund balance minimum of 25% of General Fund operating expenditures; if below, a restoration plan follows the two-year framework.	District Financial Policies §6.5, as amended by Resolution 2011-08
Investments	Safety, liquidity and return guide management of public cash.	LA-MSID Policy & Procedure Manual, Ch. 6, §6.3 — Cash Management/Investment Policies
Debt management	Debt should be affordable, legally authorized and integrated with capital and long-range planning.	LA-MSID Policy & Procedure Manual, Ch. 6, §6.4 — Debt Policies
Capitalization	$5,000 capitalization threshold; useful lives per policy.	Capital asset policy
Capital planning	CIP and equipment schedules distinguish multiyear assets from annual operations.	Capital planning policy / Section 6
Budget amendments	Board and management authority must follow adopted legal control and documented procedures.	Budget amendment policy
Procurement	Purchases follow competition, authorization and documentation requirements.	Procurement policy
Interfund transfers	Transfers are approved fund resources/uses and eliminated from consolidated external totals.	Sections 3 and 4
Forecasting	Use supportable assumptions, separate recurring/nonrecurring items and update for known events.	Forecast framework / Section 7

Source: Section 8.13; policy references listed above. Related discussion: Sections 3, 4, 6 and 7.

The cited policies govern; this summary does not create new authority. See Section 3, Table 3-17, for policy requirements and FY27 application.

8.14 Glossary and Acronyms

A

Actual:
Financial result recorded after a period closes; audited actuals may include audit adjustments.

Adopted budget:
Spending and financing plan formally approved by the Board. For FY27, the Board approved the plan on August 17, 2026; it includes the full 11.68% assessment adjustment.

Amended budget:
Adopted budget after authorized changes.

Appropriation:
Legal authorization to spend up to a stated amount for a stated purpose.

Assessment:
Non-ad valorem charge used to fund District services and obligations.

Assigned fund balance:
Spendable amount intended for a specific purpose under authorized assignment procedures.

B

Balanced budget:
A budget in which identified resources support planned uses under the District's legal and policy framework.

Beginning fund balance:
Governmental-fund financial position at the start of a fiscal year, not current-year revenue. It is not necessarily cash or wholly available for unrestricted spending.

Billable acreage:
Acreage used in the supported assessment calculation.

C

Capital equipment:
Vehicle, machinery, technology or similar asset acquired for use beyond a single year.

Capital Improvement Plan (CIP):
Multiyear plan for major infrastructure projects and funding.

Committed fund balance:
Amount constrained by formal action of the Board.

Consolidated presentation:
District-wide view that eliminates internal transfers to avoid double counting.

Glossary continued | C–G

C (continued)

Contingency / expense reserve:
Budget capacity for unforeseen needs; not a separate external revenue source.

D

Debt service:
Principal and interest payments on outstanding obligations.

E

Encumbrance:
A budgetary reservation for an order or contract used by some governments.
LA-MSID does not use encumbrance accounting.
Executed contracts and other enforceable commitments may be tracked and disclosed, but they are not accounting encumbrances or carryforwards.

Ending fund balance:
Cumulative balance expected or reported after annual activity.

External revenue:
Revenue from outside the District, excluding transfers and asset-sale proceeds. External resources also include asset-sale other financing sources.

F

Forecast:
Planning estimate for a future period; not an appropriation.

FTE:
Full-time equivalent, a measure of staffing capacity expressed as equivalent full-time workloads. Budgeted FTE is distinct from the number of filled positions and vacancies.

Fund:
Separate accounting entity used to track resources restricted or designated for a purpose.

Fund balance:
Difference between governmental-fund assets/deferred outflows
and liabilities/deferred inflows at a point in time.

G

General Fund:
Primary operating fund for administration and field services.

Governmental funds:
Funds used to account for most tax-supported or assessment-supported activities.

Glossary continued | G–R

G (continued)

Grant:
External assistance for an approved purpose. Reimbursement depends on eligible expenditures, their timing, documentation and agreement conditions; an award or claim does not by itself establish cash receipt.

I

Interfund transfer:
Internal movement of resources from one District fund to another.

N

Nonrecurring:
One-time, temporary or project-specific resource or use.

Nonspendable fund balance:
Amount not available for spending because it is not in spendable form;
FY27 includes $16,033 for prepaids and utility deposits.

O

Operating expenditure:
Cost of routine services, staffing, supplies, maintenance or administration.

P

Projected:
Management’s current estimate of the result expected at year-end.

Proposed budget:
Management recommendation presented for review; not yet adopted.

R

Recurring:
Expected to continue and therefore relevant to structural balance.

Reduced-rate acreage:
Supported mitigation acreage assessed at the reduced rate.

Reserve ratio:
Defined fund-balance numerator divided by a defined expenditure denominator; both must be disclosed.

Restricted fund balance:
Amount constrained by external parties, law or enabling legislation.

Glossary continued | S–U

S

Standard rate:
Adopted per-acre assessment applied to standard billable acreage.

Structural balance:
Condition in which recurring revenues support recurring expenditures.

T

Transfer in / out:
Receiving-fund resource and sending-fund use for the same internal transaction.

U

Unassigned fund balance:
Residual spendable General Fund balance not otherwise classified.

Unaudited:
Not yet subject to final independent audit assurance.

Acronyms

Table 8-32. Acronym / Meaning

Acronym	Meaning
CIP	Capital Improvement Plan
FDEP	Florida Department of Environmental Protection
FTE	Full-time equivalent
FY	Fiscal year
GF	General Fund
GFOA	Government Finance Officers Association
LA-MSID	Lehigh Acres Municipal Services Improvement District
R&R	Renewal and Replacement

Additional acronyms: Appendix C, Table C-1 defines ERP (enterprise resource planning), STA (Stormwater Treatment Area) and NPDES (National Pollutant Discharge Elimination System).

8.15 Source Notes and Basis Notes

Table 8-33. Source document / Reporting period

Source document	Reporting period	Status	Schedule use	Source qualification
Sections 1–7	FY 2026/27 publication	Adopted/ reconciled	Section 8 supporting schedules	See the underlying records cited in each section
FY27 adopted budget schedules dated 8/17/26	FY ending 9/30/2027	Adopted / unaudited	Fund, revenue, expenditure schedules	Controlling FY27 amounts
FY25 audited financial statements	FY ending 9/30/2025	Audited	Audited fund totals; departmental/account detail supported by reconciled trial balance	FY25 audit controls fund totals; departmental/account actuals integrated from the reconciled trial balance.
FY26 original adopted budget / amended presentation	FY ending 9/30/2026	Original adopted summary; amended basis separately shown	Comparative columns	Equal values, where shown, do not by themselves establish amendment history.
FY26 projected actual	FY ending 9/30/2026	Projected / unaudited	Comparative columns	Year-end estimate; subject to close and audit
Assessment Rate Analysis	FY27 and planning years	Adopted model	Assessment and outlook	Displayed rates rounded; adopted net resources control
Position / FTE schedule	FY25-FY27	Supported budgeted FTE schedules	Section 5 position summary and Section 8 staffing schedules	Department-level FY25-FY27 trend supported; title-level history is not presented

Source Notes continued

Table 8-33. Source document / Reporting period — continued

Source document	Reporting period	Status	Schedule use	Source qualification
2027 CIP dated 6/2/2026	FY27–FY31	Planning	Capital schedules	FY27 superseded by the adopted budget; future planning figures retained as dated
Capital equipment schedule, 6/3/2026	FY27–FY29	Planning	Equipment schedules	FY27 adopted budget controls; FY28–FY29 are planning, not appropriations
Debt amortization schedules / FY25 audit Note 6	Through maturity	Reconciled	Debt schedules	Supports principal, interest, balances and maturities; Section 7 summarizes debt limits and coverage. Executed agreements govern.
Financial policies	Current	Approved	Policy reference	LA-MSID Policy & Procedure Manual, Chapter 6 — Financial Policies (§§6.1–6.9)
Strategic Plan	2027–2031	Board-approved	Performance / profile	Approved June 15, 2026

Basis Notes

FY2027 adopted schedules govern budget amounts. FY2025 audited statements govern fund totals; the reconciled trial balance supports departmental and account detail. Audited classifications may differ from budget accounts, so the bridge between bases is retained. Dollar changes compare FY2027 Adopted with FY2026 Original Adopted unless another basis is stated.

APPENDIX A

EXECUTED ADOPTION RESOLUTIONS

The District adopted its FY2026/27 budget and certified the related assessment roll on August 17, 2026, through Resolutions 2026-07 and 2026-08.

Table A-1. Resolution / Subject

Resolution	Subject	Action
2026-07	Budget and Appropriation Adoption	Adopts the FY 2026/27 budget and appropriations.
2026-08	Assessment Levy and Roll Certification	Imposes and certifies the related non-ad valorem assessment roll.

Assessment Roll and Supporting Exhibits

The adopted Option 1 (11.68%) budget summary and supporting financial schedules are reproduced after Resolution 2026-07. The Board adopted this option on August 17, 2026.

The detailed assessment roll referenced as Exhibit B to Resolution 2026-08 contains more than 2,745 pages of parcel-level assessment records for properties within the District. Because of its substantial length, the assessment roll is not reproduced in this Budget Book. The official assessment roll is maintained separately in the District's records and is available through the District's public records process.

Exhibit A is reproduced as supplied, including its original “Proposed Budget” headings and rounding. It accompanies Resolution 2026-07 here; Resolution 2026-08 separately references its General Fund operations and maintenance budget as Exhibit A. Sections 4 and 8 present the adopted budget using the Budget Book’s stated classifications and rounding conventions.

Text transcriptions are included in the alternative descriptions of the reproduced resolution images, identified by resolution number and original document page. The signed scans remain the official visual records.

RESOLUTION 2026-07

RESOLUTION OF THE BOARD OF COMMISSIONERS OF LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRICT ("DISTRICT") RELATING TO THE DISTRICT'S ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027.

WHEREAS, the Board of Commissioners (hereafter referred to as the "Board") of Lehigh Acres Municipal Services Improvement District (hereafter referred to as the "District") is authorized and empowered by Chapters 189, 197, and 298, Florida Statutes as well as and Chapter 2015-202, Laws of Florida and Chapter 2017-216, Laws of Florida (hereafter referred to as the "Special Acts"), to exercise the General and Special Powers authorized by the Special Acts; and

WHEREAS, Chapter 2015-202, Laws of Florida, and applicable provisions of Chapter 298, Florida Statutes (the "Act"), provide that the Board of Commissioners of Lehigh Acres Municipal Services Improvement District shall consider and adopt an annual budget for the District; and

WHEREAS, Chapter 2015-202, Laws of Florida, and applicable provisions of the Act, provide that the Board of Commissioners, in accordance with the District's budget, shall levy non-ad valorem assessments upon designated lands lying within the jurisdictional boundaries of the District; and

WHEREAS, the District Manager has prepared a proposed budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year and presented such proposed budget to the Board of Commissioners for consideration; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRICT:

Section 1. Budget

1. The Board of Commissioners of Lehigh Acres Municipal Services Improvement District has reviewed the District Manager's proposed budget for the District's Fiscal Year 2026-2027, a copy of which is on file at the District's Administration Building, and is attached hereto and fully incorporated herein as Exhibit A.

2. The proposed budget attached hereto is hereby adopted by the Board of Commissioners as the budget for the District's Fiscal Year 2026-2027, except as said budget may be otherwise modified or adjusted in accordance with the laws of the State of Florida.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the District, for the fiscal year beginning October 1, 2026, and ending September 30, 2027, the sum of Nineteen Million Seven Hundred Forty-Nine Thousand Nine Hundred Fifteen dollars ($19,749,915) to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Commissioners to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	$ 7,305,794
DEBT SERVICE FUND(S)	$ 849,225
CAPITAL PROJECTS FUND(S)	$ 11,594,896
TOTAL ALL FUNDS	$ 19,749,915

Section 3.Supplemental Appropriations

The Board of Commissioners may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

a. The Board of Commissioners may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.

b. The Board of Commissioners may authorize an appropriation from the unappropriated balance of any fund.

c. The Board of Commissioners may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

Introduced, considered favorably, and adopted this 17th day of August, 2026.

LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRICT

By: _____
Michael Bonacolta, Chairman

(DISTRICT SEAL)

Attest: _____
David Deetscreek, Secretary

Exhibit A — Adopted Option 1 (11.68%)

Exhibit A

Proposed Budget Summary
For The Fiscal Year Ending 9/30/27

Account	General Fund	Debt Service	Capital Projects	Capital Equipment	Bridge Renewal & Replacement	Total
Revenue	8,525,019	7,000	10,597,131	73,600	305,000	19,507,750
Expenditures	7,305,794	849,225	10,952,131	592,765	50,000	19,749,915
Revenue Over/(Under) Expenditures	**1,219,225**	**(842,225)**	**(355,000)**	**(519,165)**	**255,000**	**(242,166)**
Transfer In		849,225	355,000			1,204,225
Transfer Out	(1,204,225)					(1,204,225)
Total Transfers	**(1,204,225)**	**849,225**	**355,000**	**-**	**-**	**-**
Rev. Over/(Under) Expenditures after Transfers	**15,000**	**7,000**	**-**	**(519,165)**	**255,000**	**(242,166)**
FY2025 Ending Fund Balances	5,848,586	856,684	274,357	(81,137)	1,352,801	8,251,291
Projected FY2026 Fund Balances	6,300,889	866,858	345,059	848,737	1,662,801	10,024,345
Budgeted FY2027 Revenues Over/(Under) Expenses	15,000	7,000	-	(519,165)	255,000	(242,166)
Projected FY2027 Ending Fund Balance	**6,315,889**	**873,858**	**345,059**	**329,572**	**1,917,801**	**9,782,180**

* The Proposed Budget includes a 3% COLA increase and a 3% MERIT increase

Exhibit A — adopted Option 1 (11.68%); budget summary and supporting schedules; source page 1 of 8, reproduced unchanged.

Lehigh Acres Municipal Services Improvement District
Proposed Budget
For Fiscal Year Ending September 30, 2027

General	Annual Budget FY25/26	Projected Actual 9/30/26	Proposed Budget FY26/27	FY 25/26 Budget vs FY 26/27 Proposed
Revenues				
0001-0000-361-1000 Interest Earnings	125,000	201,430	125,000	-
0001-0000-362-0002 Rental Income - Barrett Room	400	-	400	-
0001-0000-363-1000 Lee County Assessments	7,461,828	7,545,957	8,334,847	873,019
0001-0000-363-1009 Lee County Assessment - Discounts	(223,855)	(226,000)	(263,567)	(39,712)
0001-0000-363-1100 Hendry County Assessments	268,708	266,895	299,689	30,982
0001-0000-363-1109 Hendry County Assessments - Discounts	(8,061)	(8,061)	(9,480)	(1,419)
0001-0000-365-0001 Sales of surplus materials & scrap	-	1,800	-	-
0001-0000-366-0002 Public Education Donations & Grants	2,750	2,750	2,750	-
0001-0000-369-0001 Spoil Revenue	-	65,880	-	-
0001-0000-369-0002 Miscellaneous Revenue	4,000	3,000	4,000	-
0001-0000-369-0004 Reimbursed Expense	-	-	-	-
0001-0000-369-0006 Shirt Sales to Employees	-	181	-	-
0001-0003-361-1000 Interest Earnings	-	278	-	-
0001-0003-362-0003 Monuments/Signage - Cell Phone Tower Lease Income	31,380	33,311	31,380	-
Total Revenues	**7,662,149**	**7,887,422**	**8,525,019**	**862,870**
Expenses				
0001-0001-538-1200 Administration Salaries & Wages	1,024,887	912,227	1,003,506	(21,381)
0001-0001-538-1300 Part-time/Seasonal Wages	15,600	7,051	15,600	-
0001-0001-538-1400 Overtime Wages	4,000	335	4,000	-
0001-0001-538-1500 Vehicle Allowance - Dist Mgr	9,300	9,300	9,300	-
0001-0001-538-1600 Cell Phone Allowance	6,000	4,900	5,400	(600)
0001-0001-538-1700 Gym Allowance	540	-	540	-
0001-0001-538-1900 Uniform Allowance	450	-	1,620	1,170
0001-0001-538-2100 FICA Taxes	75,636	68,368	72,586	(3,050)
0001-0001-538-2200 Retirement Contributions	189,848	159,694	184,059	(5,789)
0001-0001-538-2300 Health/Life Insurance	265,326	233,593	236,731	(28,595)
0001-0001-538-2400 Workers' Compensation Insurance	3,131	1,191	1,227	(1,904)
0001-0001-538-2500 Unemployment Compensation	77	77	70	(7)
0001-0001-538-3100 Legal Fees	45,000	60,134	62,000	17,000
0001-0001-538-3110 Legislative Fees	32,000	50,000	50,000	18,000
0001-0001-538-3130 Engineering	55,000	96,000	90,000	35,000
0001-0001-538-3140 Appraisal & Title Services	6,000	1,958	6,000	-
0001-0001-538-3200 Accounting/Audit Fees	45,000	45,000	75,000	30,000
0001-0001-538-3400 Contractual Services	45,000	34,127	89,500	44,500
0001-0001-538-3410 Prof Svcs - Employment	500	202	1,000	500
0001-0001-538-4000 Travel and Per Diem	10,500	10,500	10,500	-
0001-0001-538-4100 Telephone/Telephone Support/Radios	23,000	24,500	25,000	2,000
0001-0001-538-4105 Postage	1,275	450	600	(675)
0001-0001-538-4300 Utilities	13,500	14,500	15,000	1,500
0001-0001-538-4405 Rentals & Leases	3,500	3,100	3,500	-
0001-0001-538-4500 Insurance	200,000	213,231	220,000	20,000
0001-0001-538-4600 Building Repairs & Maintenance	20,000	20,000	20,000	-
0001-0001-538-4605 Equipment Repairs & Maintenance	3,500	2,300	3,500	-
0001-0001-538-4610 Other Repairs & Maintenance	7,500	2,800	7,500	-
0001-0001-538-4800 Public Education/Events	25,000	25,000	27,500	2,500
0001-0001-538-4900 Advertising/Legal Notices	2,000	600	2,000	-
0001-0001-538-4901 Lee County Tax Collector Fees	65,000	70,000	70,000	5,000
0001-0001-538-4903 Hendry County Tax Collector Fees	2,300	4,600	4,600	2,300
0001-0001-538-4905 Property Appraiser Fees	81,000	79,968	81,000	-
0001-0001-538-4910 Miscellaneous Fees/Charges	2,500	500	2,500	-
0001-0001-538-5100 Office Supplies	3,700	3,700	3,700	-
0001-0001-538-5200 Operating Supplies	15,000	8,000	15,000	-
0001-0001-538-5210 Small Tools & Equipment	8,000	11,000	8,000	-
0001-0001-538-5400 Training and Education	15,200	5,000	15,200	-

Exhibit A — adopted Option 1 (11.68%); budget summary and supporting schedules; source page 2 of 8, reproduced unchanged.

Lehigh Acres Municipal Services Improvement District
Proposed Budget
For Fiscal Year Ending September 30, 2027

General	Annual Budget FY25/26	Projected Actual 9/30/26	Proposed Budget FY26/27	FY 25/26 Budget vs FY 26/27 Proposed
0001-0001-538-5405 Subscriptions & Memberships	19,500	19,500	19,500	-
0001-0001-538-5410 Employee Appreciation	3,200	3,200	3,200	-
0001-0002-538-1200 Field Operations Salaries & Wages	1,889,909	1,749,902	2,098,744	208,835
0001-0002-538-1400 Overtime Wages	20,000	33,618	20,000	-
0001-0002-538-1600 Cell Phone Allowance	16,800	11,000	18,600	1,800
0001-0002-538-1700 Gym Allowance	1,620	-	2,340	720
0001-0002-538-1800 Insurance Drop	205	-	1,326	1,121
0001-0002-538-1900 Uniform Allowance	11,870	11,870	14,795	2,925
0001-0002-538-2100 FICA Taxes	146,108	133,609	162,084	15,976
0001-0002-538-2200 Retirement Contributions	276,953	254,566	305,808	28,855
0001-0002-538-2300 Health/Life Insurance	797,794	722,117	807,958	10,164
0001-0002-538-2400 Workers' Compensation Insurance	89,314	34,580	35,617	(53,697)
0001-0002-538-2500 Unemployment Compensation	210	210	217	7
0001-0002-538-3400 Contractual Services	63,437	62,533	258,437	195,000
0001-0002-538-3401 Water Quality Testing	106,800	67,240	80,000	(26,800)
0001-0002-538-3410 Employment	500	500	500	-
0001-0002-538-4000 Travel and Per Diem	5,000	5,000	5,000	-
0001-0002-538-4100 Telephone/Telephone Support/Radios	16,500	13,119	15,000	(1,500)
0001-0002-538-4300 Utilities	36,278	34,300	35,000	(1,278)
0001-0002-538-4310 Waste Disposal	5,000	2,776	5,000	-
0001-0002-538-4405 Rentals & Leases	1,712	2,842	3,100	1,388
0001-0002-538-4600 Building Repairs & Maintenance	5,000	1,000	10,000	5,000
0001-0002-538-4605 Equipment Repairs & Maintenance	230,000	269,096	280,000	50,000
0001-0002-538-4610 Other Repairs & Maintenance	47,500	30,000	38,000	(9,500)
0001-0002-538-4611 Telemetry Repairs & Maintenance	55,000	55,000	55,000	-
0001-0002-538-4620 Parks Maintenance	18,035	18,035	18,035	-
0001-0002-538-4630 ROW Obstruction Removal	500	500	1,000	500
0001-0002-538-4910 Miscellaneous Fees/Charges	1,010	1,010	1,010	-
0001-0002-538-5100 Office Supplies	-	-	-	-
0001-0002-538-5200 Operating Supplies	225,000	230,000	230,000	5,000
0001-0002-538-5205 Chemicals	125,000	85,000	100,000	(25,000)
0001-0002-538-5210 Small Tools & Equipment	12,500	21,564	15,000	2,500
0001-0002-538-5235 Signage Expenditures	5,000	2,500	5,000	-
0001-0002-538-5400 Training and Education	7,500	5,500	7,500	-
0001-0002-538-5405 Subscriptions & Memberships	2,735	2,735	2,735	-
0001-0002-538-9998 Expense Reserves	-	-	40,000	40,000
0001-0003-538-4300 Utilities	670	729	54	(616)
0001-0003-538-4601 Monuments/Signage - Repairs & Maintenance	8,500	1,000	4,000	(4,500)
0001-0505-581-9206 Transfer to Debt Service Fund	849,225	849,225	849,225	-
0001-0505-581-9326 Transfer to Equipment R&R Fund	366,000	366,000	-	(366,000)
0001-0505-581-9306 Transfer to Capital Projects Fund	-	-	355,000	355,000
0001-1005-538-4800 Public Education/Events	1,500	909	1,500	-
0001-1010-538-1100 Executive Salaries - Supervisors	3,000	3,000	3,000	-
0001-1010-538-1900 Uniforms	-	-	130	130
0001-1010-538-2100 FICA Taxes	230	208	230	-
0001-1010-538-2200 Retirement Contributions	1,637	1,637	1,650	13
0001-1010-538-2300 Health/Life Insurance	19,929	20,729	19,929	-
0001-1010-538-4000 Travel and Per Diem	2,500	1,200	2,500	-
0001-1010-538-5200 Operating Supplies	180	-	180	-
0001-1010-538-5400 Training and Education	1,180	1,100	1,180	-
0001-1020-538-1100 Executive Salaries - Supervisors	3,000	3,000	3,000	-
0001-1020-538-1900 Uniforms	-	-	130	130
0001-1020-538-2100 FICA Taxes	230	81	230	-
0001-1020-538-2200 Retirement Contributions	1,637	1,637	1,650	13
0001-1020-538-2300 Health/Life Insurance	28,329	29,129	28,329	-
0001-1020-538-4000 Travel and Per Diem	2,500	1,800	2,500	-

Exhibit A — adopted Option 1 (11.68%); budget summary and supporting schedules; source page 3 of 8, reproduced unchanged.

Lehigh Acres Municipal Services Improvement District
Proposed Budget
For Fiscal Year Ending September 30, 2027

General	Annual Budget FY25/26	Projected Actual 9/30/26	Proposed Budget FY26/27	FY 25/26 Budget vs FY 26/27 Proposed
0001-1020-538-5200 Operating Supplies	180	-	180	-
0001-1020-538-5400 Training and Education	1,180	1,200	1,180	-
0001-1030-538-1100 Executive Salaries - Supervisors	3,000	3,000	3,000	-
0001-1030-538-1900 Uniforms	-	-	130	130
0001-1030-538-2100 FICA Taxes	230	215	230	-
0001-1030-538-2200 Retirement Contributions	1,637	421	1,650	13
0001-1030-538-2300 Health/Life Insurance	28,329	13,253	19,929	(8,400)
0001-1030-538-4000 Travel and Per Diem	2,500	1,200	2,500	-
0001-1030-538-5200 Operating Supplies	180	-	180	-
0001-1030-538-5400 Training and Education	1,180	1,000	1,180	-
0001-1040-538-1100 Executive Salaries - Supervisors	3,000	3,000	3,000	-
0001-1040-538-1900 Uniforms	-	-	130	130
0001-1040-538-2100 FICA Taxes	230	216	230	-
0001-1040-538-2200 Retirement Contributions	1,637	421	1,650	13
0001-1040-538-2300 Health/Life Insurance	19,929	20,729	19,929	-
0001-1040-538-4000 Travel and Per Diem	2,500	1,500	2,500	-
0001-1040-538-5200 Operating Supplies	180	-	180	-
0001-1040-538-5400 Training and Education	1,180	900	1,180	-
0001-1050-538-1100 Executive Salaries - Supervisors	3,000	3,000	3,000	-
0001-1050-538-1900 Uniforms	-	-	130	130
0001-1050-538-2100 FICA Taxes	230	98	230	-
0001-1050-538-2200 Retirement Contributions	1,637	1,637	1,650	13
0001-1050-538-2300 Health/Life Insurance	28,329	29,129	28,329	-
0001-1050-538-4000 Travel and Per Diem	2,500	3,200	3,200	700
0001-1050-538-5200 Operating Supplies	180	90	180	-
0001-1050-538-5400 Training and Education	1,180	1,200	1,180	-
Total Expenses	**7,963,634**	**7,435,118**	**8,510,019**	**546,385**
Excess Revenue Over (Under) Expenditures	**(301,485)**	**452,303**	**15,000**	**316,485**
Fund Balance (10/1/2025)			5,848,586	
Projected Fund Balance (09/30/2026)			6,300,889	
Projected Fund Balance (09/30/2027)			6,315,889	
25% of Expenditures			2,127,505	

Exhibit A — adopted Option 1 (11.68%); budget summary and supporting schedules; source page 4 of 8, reproduced unchanged.

Lehigh Acres Municipal Services Improvement District
Proposed Budget
For Fiscal Year Ending September 30, 2027

Debt Service	Annual Budget FY25/26	Projected Actual 9/30/26	Proposed Budget FY26/27	FY 25/26 Budget vs FY 26/27 Proposed
Revenues				
0206-0000-361-1000 Interest Earnings	1,000	1,028	1,000	-
0206-2065-381-0001 Transfer from General Fund	142,680	142,680	142,680	-
0206-2075-381-0001 Transfer from General Fund	123,284	123,284	123,284	-
0206-2090-361-1000 Interest Earnings	6,000	9,147	6,000	-
0206-2090-381-0001 Transfer from General Fund	583,260	583,260	583,260	-
Total Revenues	**856,225**	**859,399**	**856,225**	**-**
Expenses				
0206-2065-538-7100 Principal FDEP SW109030	127,892	127,892	131,680	3,788
0206-2065-538-7200 Interest FDEP SW109030	14,788	14,788	11,001	(3,788)
0206-2075-538-7100 Principal FDEP SW109041	110,098	110,098	113,068	2,970
0206-2075-538-7200 Interest FDEP SW109041	13,186	13,186	10,216	(2,970)
0206-2090-538-7100 Principal FCB Note Series 2017	562,360	562,360	573,711	11,351
0206-2090-538-7200 Interest FCB Note Series 2017	20,900	20,900	9,549	(11,351)
Total Expenses	**849,225**	**849,225**	**849,225**	**(0)**
Excess Revenue Over (Under) Expenditures	**7,000**	**10,174**	**7,000**	**0**
Fund Balance (10/1/2025)			856,684	
Projected Fund Balance (09/30/2026)			866,858	
Projected Fund Balance (09/30/2027)			873,858	

Exhibit A — adopted Option 1 (11.68%); budget summary and supporting schedules; source page 5 of 8, reproduced unchanged.

Lehigh Acres Municipal Services Improvement District
Proposed Budget
For Fiscal Year Ending September 30, 2027

Capital Projects	Annual Budget FY25/26	Projected Actual 9/30/26	Proposed Budget FY26/27	FY 25/26 Budget vs FY 26/27 Proposed
Revenues				
0306-0000-361-1000 Interest Earnings	20,000	29,254	-	(20,000)
0306-0000-369-0002 Miscellaneous Revenue	-	119,318	-	-
0306-4030-335-3900 State Revenue - Other Physical Environment	-	1,348,594	-	-
0306-4067-331-3900 State Revenue - Other Physical Environment	498,000	-	-	(498,000)
0306-4071-335-3900 State Revenue - Other Physical Environment	560,000	-	2,200,000	1,640,000
0306-4072-335-3900 State Revenue - Other Physical Environment	2,555,000	-	-	(2,555,000)
0306-4074-369-0002 Leeland Sinkhole Interpretive Center	1,300,000	-	-	(1,300,000)
0306-4075-369-0002 GS-10 Build Phase I	5,852,000	189,869	6,002,131	150,131
0306-4078-367-3000 Lee County Grant - Buckingham Trails	-	-	1,170,000	1,170,000
0306-4080-335-3900 State Revenue - Other Physical Environment (RISE)	-	-	240,000	240,000
0306-4081-335-3900 State Revenue - Other Physical Environment (GS-10 PHII)	-	-	985,000	985,000
0306-5043-365-0001 Greenbriar Blvd @ Swallowtail Canal (47-5-5)	-	508	-	-
0306-5044-365-0001 Roderick Ln @ Swallowtail Canal - Sales of surplus materials & scrap	-	430	-	-
0306-5045-365-0001 Butler St E (RC-114527-2)I - Sales of surplus materials & scrap	-	205	-	-
0306-5046-365-0001 Butler St E. Culvet Constuction (RC-114527-2) - Sales of surplus materials & scrap	-	284	-	-
0306-6005-331-5001 FEMA - Hurricane Relief (Ian)	-	343,247	-	-
0306-6007-331-5001 FEMA - Hurricane Relief (Milton)	-	2,642	-	-
0306-0000-381-0001 Transfer from General Fund	-	-	355,000	355,000
Total Revenues	**10,785,000**	**2,034,351**	**10,952,131**	**167,131**
Expenses				
0306-4030-538-3130 C.R.E.S.T. Project - Engineering	-	7,295	-	-
0306-4030-538-6300 C.R.E.S.T. Project - Construction	-	1,348,594	-	-
0306-4067-538-3130 GS-10 - Engineering	498,000	-	-	(498,000)
0306-4067-538-6300 GS-10 - Construction	-	-	-	-
0306-4071-538-3130 Sink Hole-Engineering	25,000	16,275	-	(25,000)
0306-4071-538-6300 Sinkhole Construction	535,000	-	2,200,000	1,665,000
0306-4072-538-3130 Robust Parcel- Engineering	-	214,178	-	-
0306-4072-538-6300 Robust Construction	2,555,000	-	-	(2,555,000)
0306-4074-538-3130 Leeland Interpretve Center Engineering	50,000	-	-	(50,000)
0306-4074-538-6100 Leland Interpertive Center Land	1,250,000	-	-	(1,250,000)
0306-4075-538-3130 GS-10 Phase I - Engineering	-	189,869	-	-
0306-4075-538-6300 GS-10 Build Phase I Construction	5,852,000	-	6,002,131	150,131
0306-4077-538-6300 New Welcome Sign S.R. 82	-	-	85,000	85,000
0306-4078-538-3130 Buckingham Trails - Engineering	-	-	1,170,000	1,170,000
0306-4079-538-6100 GS-10 Crosslink Parcels - Land	-	-	70,000	70,000
0306-4080-538-3130 RISE - Engineering	-	-	240,000	240,000
0306-4081-538-3130 GS-10 Phase II - Engineering	-	-	985,000	985,000
0306-5043-538-6300 Greenbriar Blvd @ Swallowtail Canal (47-5-5)	42,000	90,841	-	(42,000)
0306-5044-538-6300 Roderick Ln @ Swallowtail Canal - Construction	42,000	25,963	-	(42,000)
0306-5045-538-6300 Butler St E Culvert Constuction (RC-114527-2)	42,000	26,238	-	(42,000)
0306-5046-538-6300 Butler St. E. (Rc-114527-1)	42,000	21,970	-	(42,000)
0306-5047-538-6300 Butler Ave. S. Culvert Construction (RC-114527-3	42,000	15,899	-	(42,000)
0306-5048-538-6300 11 Homestead Rd. S (Behind F.S) @ Bonefish Canal (57-5-3)	-	6,528	-	-
0306-5049-538-6300 Unknown Culvert Replacement	-	-	40,000	40,000
0306-5050-538-6300 Unknown Culvert Replacement	-	-	40,000	40,000
0306-5051-538-6300 Unknown Culvert Replacement	-	-	40,000	40,000
0306-5052-538-6300 Unknown Culvert Replacement	-	-	40,000	40,000
0306-5053-538-6300 Unknown Culvert Replacement	-	-	40,000	40,000
Total Expenses	**10,975,000**	**1,963,649**	**10,952,131**	(22,869)
Excess Revenue Over (Under) Expenditures	**(190,000)**	**70,702**	**-**	**190,000**
Fund Balance (10/1/2025)			274,357	
Projected Fund Balance (09/30/2026)			345,059	
Projected Fund Balance (09/30/2027)			345,059	

Exhibit A — adopted Option 1 (11.68%); budget summary and supporting schedules; source page 6 of 8, reproduced unchanged.

Lehigh Acres Municipal Services Improvement District
Proposed Budget
For Fiscal Year Ending September 30, 2027

Capital Equipment	Annual Budget FY25/26	Projected Actual 9/30/26	Proposed Budget FY26/27	FY 25/26 Budget vs FY 26/27 Proposed
Revenues				
0326-0000-329-0001 ROW Permit Fees	50,000	875,000	50,000	-
0326-0000-361-1000 Interest Earnings	3,600	5,673	3,600	-
0326-0000-363-1001 Lee County Assessments -PY	-	760	-	-
0326-0000-363-1002 Lee County Tax Penalties/Interest	-	11,000	-	-
0326-0000-364-0001 Proceeds from sale of fixed assets	-	71,650	20,000	(20,000)
0326-0000-381-0001 Transfer from General Fund	366,000	366,000	-	366,000
Total Revenues	**419,600**	**1,330,083**	**73,600**	**346,000**
Expenses				
0326-0001-538-6800 Intangible Assets	-	-	75,000	75,000
0326-0002-538-6405 Fleet Vehicles	-	-	110,000	110,000
0326-0002-538-6410 Heavy Equipment	366,000	341,495	222,765	(143,235)
0326-0002-538-6415 Other Machinery & Equipment	44,000	58,714	185,000	141,000
Total Expenses	**410,000**	**400,209**	**592,765**	182,765
Excess Revenue Over (Under) Expenditures	**9,600**	**929,874**	**(519,165)**	**163,235**
Fund Balance (10/1/2025)			(81,137)	
Projected Fund Balance (09/30/2026)			848,737	
Projected Fund Balance (09/30/2027)			329,572	

Exhibit A — adopted Option 1 (11.68%); budget summary and supporting schedules; source page 7 of 8, reproduced unchanged.

Lehigh Acres Municipal Services Improvement District
Proposed Budget
For Fiscal Year Ending September 30, 2027

Bridge Renewal & Replacement	Annual Budget FY25/26	Projected Actual 9/30/26	Proposed Budget FY26/27	FY 25/26 Budget vs FY 26/27 Proposed
Revenues				
0336-0000-361-1000 Interest Earnings	15,000	30,000	20,000	5,000
0336-0000-363-1000 Lee County Assessments	275,000	275,000	275,000	-
0336-0000-363-1100 Hendry County Assessments	10,000	10,000	10,000	-
Total Revenues	**300,000**	**315,000**	**305,000**	**5,000**
Expenses				
0336-0002-538-5300 Bridge Repairs	50,000	5,000	50,000	-
Total Expenses	**50,000**	**5,000**	**50,000**	**-**
Excess Revenue Over (Under) Expenditures	**250,000**	**310,000**	**255,000**	**5,000**
Fund Balance (10/1/2025)			1,352,801	
Projected Fund Balance (09/30/2026)			1,662,801	
Projected Fund Balance (09/30/2027)			1,917,801	

Exhibit A — adopted Option 1 (11.68%); budget summary and supporting schedules; source page 8 of 8, reproduced unchanged.

RESOLUTION 2026-08

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRICT ("DISTRICT") RELATING TO NON-AD VALOREM ASSESSMENTS MAKING A DETERMINATION OF BENEFIT; IMPOSING NON-AD VALOREM ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Commissioners (hereafter referred to as the "Board") of Lehigh Acres Municipal Services Improvement District (hereafter referred to as the "District") is authorized and empowered by Chapters 189, 197, and 298, Florida Statutes and Chapter 2015-202, Laws of Florida and Chapter 2017-216, Laws of Florida (hereafter referred to as the "Special Acts"), to exercise the General and Special Powers authorized by the Special Acts; and

WHEREAS, the District's jurisdictional boundaries were established by the Florida Legislature in the District's Special Acts and includes lands located in Lee County, Florida and Hendry County, Florida; and

WHEREAS, pursuant to the District's Special Acts and applicable general law including but not limited to Chapters 189 and 298, Florida Statutes, the District has the power and authority to provide drainage and water control, including irrigation and drainage, within the District's jurisdictional boundaries; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the above referenced drainage, water control and irrigation services and facilities provided by the District and more particularly described in the District's Budget for Fiscal Year 2026-2027; and

WHEREAS, the Board of the District hereby determines to undertake various operations and maintenance activities described in the District's general fund budget for Fiscal Year 2026-2027 ("Operations and Maintenance Budget"), attached hereto as **Exhibit "A"** and incorporated by reference herein; and

WHEREAS, the provision of such services, facilities, and operations described in said Operations and Maintenance Budget is a benefit to lands located within the District's jurisdiction; and

WHEREAS, Chapters 189 and 298, Florida Statutes and the District's Special Acts, provide that the District may impose non-ad valorem assessments on benefitted lands within the District; and

WHEREAS, the District previously adopted Resolution 2019-05 indicating its continued desire to collect its non-ad valorem assessments on the tax roll on all real property located within the District's jurisdictional boundaries using the Uniform Method set forth in Chapter 197, Florida Statutes, which provides a mechanism for such non-ad valorem assessments to be placed on the tax roll and collected by the local tax collector ("Uniform Method"); and

WHEREAS, the District has previously approved interlocal agreements with the Lee County and Hendry County Property Appraisers and Tax Collectors to provide for the collection of the non-ad valorem assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the non-ad valorem assessments for operations and maintenance on certain properties in the amount contained in the budget; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the District (the "Assessment Roll") attached to this Resolution as **Exhibit "B"** and incorporated as a material part of this Resolution by this reference, and to certify the respective parts of the Assessment Roll to the Lee County and Hendry County Tax Collectors pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the Lee County and Hendry County Tax Collectors by this Resolution, as the Lee County and Hendry County Property Appraisers update the property roll for Lee County and Hendry County, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRICT:

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" confer a special and peculiar benefit to the lands within the jurisdictional boundaries of the District, which benefits exceed or equal the costs of the non-ad valorem assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibits "A" and "B," and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. A non-ad valorem assessment for operation and maintenance as provided for in Chapters 298 and 189, Florida Statutes and the District's Special Acts, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibits "A" and "B." The lien of the non-ad valorem assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

A. **Uniform Method Property Assessments.** The collection of operation and maintenance non-ad valorem assessments on certain lots and lands within the District shall be at the same time and in the same manner as Lee County and Hendry County taxes in accordance with the Uniform Method, as set forth in Exhibits "A" and "B".

B. **Direct Bill Assessments.** The annual installment for operation and maintenance assessments on certain lands and lots as shown on Exhibits "A" and "B", will be collected directly by the District in accordance with Florida law, as set forth in Exhibits "A" and "B." Non-ad valorem assessments directly collected by the District are due in full on October 1, 2026. In the event that an assessment payment is not made as stated above, the entire non-ad valorem assessment – including any remaining partial, deferred payments for Fiscal Year 2026-2027, as well as any future installments of non-ad valorem assessments – shall immediately become due and payable; shall accrue interest at the highest amount allowed by law, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent non-ad valorem assessments shall accrue at the applicable rate of any bonds or other debt instruments secured by the non-ad valorem assessments or, in the case of operations and maintenance assessments, at the applicable statutory prejudgment interest rate. In the event a non-ad valorem assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapters 170 or 173 of the Florida Statutes or other applicable law to collect and enforce the entire assessment, as set forth herein.

C. **Future Collection Methods.** The decision to collect non-ad valorem assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect non-ad valorem assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified. That portion of the District's Assessment Roll which includes the Uniform Method Property is hereby certified to the Lee County and Hendry County Tax Collector and shall be collected by the Lee County or Hendry County Tax collector, as applicable, in the same manner and time as other Lee County and Hendry County taxes. The proceeds therefrom shall be paid to the Lehigh Acres Municipal Services Improvement District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the Lee County and Hendry County property rolls by the Lee County and Hendry County Property Appraisers after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the Lee County and Hendry County property rolls. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of the District.

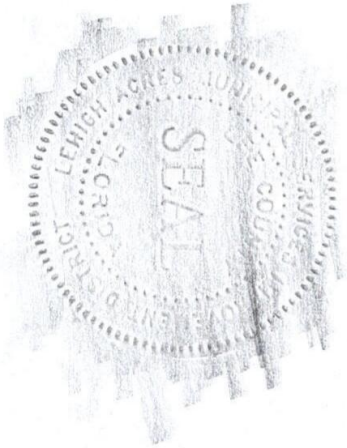
PASSED AND ADOPTED this 17th day of August, 2026.

LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRICT

By: _____
Michael Bonacolta, Chairman

(DISTRICT SEAL)

Attest: _____
David Deetscreek, Secretary



Resolution 2026-08 — Assessment Levy and Roll Certification; executed record, page 4 of 4.

APPENDIX B

SUPPLEMENTAL GFOA FINANCIAL SCHEDULES

Table B-1 — All Appropriated Funds — Three-Period Financial Summary

Amounts in dollars

Category	FY25 Actual	FY26 Budget	FY27 Adopted
REVENUE			
Net assessments	7,946,543	7,783,619	8,646,489
Permits	311,312	50,000	50,000
Intergovernmental and legislative	52,835	3,613,000	4,595,000
Interest, rentals and other revenue	397,265	7,361,130	6,196,261
Total revenue	**8,707,955**	**18,807,749**	**19,487,750**
OTHER FINANCING SOURCES			
Transfers in	1,787,819	1,215,225	1,204,225
Asset-sale and insurance proceeds	113,432	0	20,000
EXPENDITURES			
General Fund personnel	4,114,469	4,994,758	5,143,623
Other General Fund expenditures	1,694,132	1,753,651	2,162,171
Capital Projects program	1,179,757	10,975,000	10,952,131
Debt Service program	849,225	849,225	849,225
Capital Equipment program	414,035	410,000	592,765
Bridge R&R program	341	50,000	50,000
Total expenditures	**8,251,959**	**19,032,634**	**19,749,915**
OTHER FINANCING USES			
Transfers out	1,787,819	1,215,225	1,204,225
CONTROL			
Annual change	**569,428**	**(224,885)**	**(242,165)**

n/s = not separately stated in the controlling source; it is not a numeric zero.

Source and basis. FY25 Actual comes from the FY25 audited governmental fund financial statements. FY2026 Budget uses the FY2025/26 final budget schedules, reconciled to the adopted summary in Resolution 2025-08; these are budget amounts, not FY2026 projected results. FY27 Adopted comes from the FY2026/27 financial schedules used following Board adoption and reconciled to the adopted summary in Resolution 2026-07. Legal appropriation authority remains at the scope of the executed resolutions and their incorporated summaries; individual account lines provide supporting budget detail.

FY26 source limitations. The FY2025/26 final budget workbook contains an outdated external link in its summary for Bridge expenditures. Detail in the same workbook supports $50,000. A separate $0.50 amount added in the workbook summary is excluded from the figures here, which are built directly from account detail. The FY26 column uses the budget basis, not an amended or projected basis.

Presentation. Amounts are in whole dollars, independently rounded from source precision. Totals may differ from sums of separately rounded rows; no balancing adjustment is used. Transfers are other financing sources/uses, and carried fund balance is not revenue. FY27 fixed-asset sale proceeds of $20,000 are other financing sources.

Revenue categories retain the accepted source mapping. Other revenue includes source-coded miscellaneous/project receipts; it is not all recurring revenue.

Table B-2 — General Fund — Three-Period Financial Summary

Amounts in dollars

Category	FY25 Actual	FY26 Budget	FY27 Adopted
REVENUE			
Net assessments	7,626,577	7,498,619	8,361,489
Interest, rentals and other revenue	282,998	163,530	163,530
Total revenue	**7,909,575**	**7,662,149**	**8,525,019**
OTHER FINANCING SOURCES			
Transfers in	0	n/s	n/s
Asset-sale and insurance proceeds	0	n/s	n/s
EXPENDITURES			
General Fund personnel	4,114,469	4,994,758	5,143,623
Other General Fund expenditures	1,694,132	1,753,651	2,162,171
Total expenditures	**5,808,601**	**6,748,409**	**7,305,794**
OTHER FINANCING USES			
Transfers out	1,787,819	1,215,225	1,204,225
CONTROL			
Annual change	**313,155**	**(301,485)**	**15,000**

Source and basis: see Table B-1 for the scope of the adopted resolutions and supporting schedules, FY2026 source limitations and independent whole-dollar rounding. FY2026 amounts are budget figures, not projected results. n/s means not separately stated in the source, not numeric zero.

General Fund is a major fund. Other General Fund expenditures include all nonpersonnel spending, including FY25 debt service and the FY27 contingency.

Annual change is the source-based change in fund balance. It does not convert unstated financing cells into zero.

Table B-3 — Capital Projects Fund — Three-Period Financial Summary

Amounts in dollars

Category	FY25 Actual	FY26 Budget	FY27 Adopted
REVENUE			
Intergovernmental and legislative	52,835	3,613,000	4,595,000
Interest, rentals and other revenue	32,958	7,172,000	6,002,131
Total revenue	**85,793**	**10,785,000**	**10,597,131**
OTHER FINANCING SOURCES			
Transfers in	0	0	355,000
Asset-sale and insurance proceeds	1,121	n/s	n/s
EXPENDITURES			
Capital Projects program	1,179,757	10,975,000	10,952,131
Total expenditures	**1,179,757**	**10,975,000**	**10,952,131**
OTHER FINANCING USES			
Transfers out	0	n/s	n/s
CONTROL			
Annual change	**(1,092,843)**	**(190,000)**	**0**

Source and basis: see Table B-1 for the scope of the adopted resolutions and supporting schedules, FY2026 source limitations and independent whole-dollar rounding. FY2026 amounts are budget figures, not projected results. n/s means not separately stated in the source, not numeric zero.

Capital Projects is a major fund. The program comprises all spending in the fund. Other revenue retains source-coded project receipts, including the FY26 and FY27 project amounts.

Table B-4 — Other Governmental Funds — Three-Period Financial Summary

Debt Service Fund + Capital Equipment Fund + Bridge Renewal & Replacement Fund

Amounts in dollars

Category	FY25 Actual	FY26 Budget	FY27 Adopted
REVENUE			
Net assessments	319,966	285,000	285,000
Permits	311,312	50,000	50,000
Interest, rentals and other revenue	81,309	25,600	30,600
Total revenue	**712,587**	**360,600**	**365,600**
OTHER FINANCING SOURCES			
Transfers in	1,787,819	1,215,225	849,225
Asset-sale and insurance proceeds	112,311	0	20,000
EXPENDITURES			
Debt Service program	849,225	849,225	849,225
Capital Equipment program	414,035	410,000	592,765
Bridge R&R program	341	50,000	50,000
Total expenditures	**1,263,601**	**1,309,225**	**1,491,990**
OTHER FINANCING USES			
Transfers out	0	n/s	n/s
CONTROL			
Annual change	**1,349,116**	**266,600**	**(257,165)**

Source and basis: see Table B-1 for the scope of the adopted resolutions and supporting schedules, FY2026 source limitations and independent whole-dollar rounding. FY2026 amounts are budget figures, not projected results. n/s means not separately stated in the source, not numeric zero.

Combined amounts are the direct addition of Debt Service, Capital Equipment and Bridge Renewal & Replacement. They are not calculated as an all-funds-minus-major-funds residual.

APPENDIX C — SUPPLEMENTAL ACRONYM REFERENCE

Acronyms and meanings used in this budget book.

Table C-1. Supplemental Acronyms

Acronym	Meaning
ACS	American Community Survey — Population and community survey used in the District profile.
BMP	Best Management Practices — Practices used to reduce pollution and protect water quality.
CDP	Census-designated place — A Census statistical area; it is not the District boundary.
COLA	Cost-of-living adjustment — A pay adjustment for changes in living costs; separate from merit pay.
CREST	Caloosahatchee River & Estuary Storage & Treatment — District water-storage and treatment project.
CWSRF	Clean Water State Revolving Fund — A program that finances water-quality infrastructure.
ERP	Enterprise resource planning — Integrated software for finance and other administrative work.
FCB	Florida Community Bank — Lender name used for the Series 2017 note.
FCC	Federal Communications Commission — Federal communications regulator referenced in telemetry work.
GASB	Governmental Accounting Standards Board — The body that sets accounting standards for state and local governments.
GIS	Geographic Information System — A computer system for mapping and geographic information.
HR	Human Resources — Personnel administration.

Table C-1. Supplemental Acronyms

Acronym	Meaning
N/A	Not applicable — The stated item does not apply to that use.
NPDES	National Pollutant Discharge Elimination System — The water-pollution permit program referenced in stormwater reporting.
O&M	Operation and maintenance — Running and maintaining facilities after construction.
PPE	Personal protective equipment — Equipment worn to protect workers from hazards.
RFA	Request for Action — A request presented for a decision or other action.
RISE	Resilient Infrastructure for Stormwater & Environment — District stormwater project; current planning adds five monitoring systems, no new structures.
ROBUST	Rehydration of Bedman (Creek) Utilizing Storage & Treatment — District Bedman Creek water-management project.
ROW	Right-of-way — The access corridor referenced in District service work.
SFWMD	South Florida Water Management District — The regional water-management agency.
SOP	Standard operating procedure — Written instructions for a routine task.
SR	State Road — Road designation, as used for State Road 82.
STA	Stormwater Treatment Area — The term used for the Buckingham Trails design and construction project.

For commonly used terms and abbreviations, see Table 8-32. Related financial definitions appear in Section 8.14.

LEHIGH ACRES MUNICIPAL SERVICES IMPROVEMENT DISTRICT

FY 2026/27 ADOPTED BUDGET

DISTRICT CONTACT

601 East County Lane
Lehigh Acres, FL 33936
239-368-0044

BUDGET & ACCESS

Current budget book and prior editions

https://www.la-msid.com/la-msid-budget

For assistance accessing District documents, contact the District using the information above.

Managing Water. Protecting Community. Stewarding Public Funds.