

***Central Lake***  
***Community Development District***

***Proposed Budget***  
***FY2026***



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**Central Lake**  
**Community Development District**  
**Proposed Budget**  
**FY2026**  
**Water & Sewer Fund**

	Adopted Budget FY2025	Actual Thru 4/30/25	Projected Next 5 Months	Total Projected 9/30/25	Proposed Budget FY2026
<b>Revenues:</b>					
Water Revenue	\$ 268,345	\$ 149,699	\$ 118,646	\$ 268,345	\$ 276,395
Sewer Revenue	221,705	132,051	94,601	226,653	233,460
Wholesale Sewer Revenue - Venezia/Talichet	102,470	71,009	57,673	128,681	138,414
Wholesale Sewer Revenue - Boondocks	3,888	2,403	1,891	4,294	4,538
Wholesale Sewer Revenue - ESE Center	3,500	3,013	1,599	4,612	4,500
Wholesale Sewer Revenue - BishopsGate	23,155	25,734	-	25,734	27,024
Mission Inn Irrigation	9,000	6,797	3,250	10,047	9,000
Las Colinas HOA Irrigation	31,950	19,650	14,906	34,556	32,500
Miscellaneous Income	3,000	1,012	600	1,612	1,500
CIAC/Meter Fees	54,891	-	7,530	7,530	-
Interest	100	771	1,700	2,471	2,400
<b>Total Revenues</b>	<b>\$ 722,005</b>	<b>\$ 412,139</b>	<b>\$ 302,396</b>	<b>\$ 714,535</b>	<b>\$ 729,731</b>
<b>Expenditures:</b>					
<b>Administrative:</b>					
Engineering Fees	\$ 3,500	\$ 4,163	\$ 1,000	\$ 5,163	\$ 3,500
Attorney	12,000	12,906	8,750	21,656	18,000
Annual Audit	3,600	-	3,200	3,200	3,350
Management Fees	42,500	24,792	17,708	42,500	45,000
Information Technology	1,890	1,103	788	1,890	1,947
Website Maintenance	1,260	735	525	1,260	1,298
Telephone	25	-	25	25	25
Postage	1,750	1,143	810	1,953	2,200
Printing & Binding	350	126	139	265	350
Insurance	4,190	4,074	-	4,074	4,834
Legal Advertising	1,500	1,630	1,000	2,630	2,500
Office Supplies	500	184	226	410	500
Other Current Charges	1,200	763	400	1,163	1,200
Bank/ACH Fees	-	-	350	350	3,500
Property Taxes	1,300	1,067	-	1,067	1,300
Dues, Licenses & Subscriptions	175	175	-	175	175
<b>Total Administrative:</b>	<b>\$ 75,740</b>	<b>\$ 52,860</b>	<b>\$ 34,921</b>	<b>\$ 87,781</b>	<b>\$ 89,679</b>
<b>Operations:</b>					
Property Insurance	\$ 23,905	\$ 24,535	\$ -	\$ 24,535	\$ 26,498
Electric	175,500	90,044	67,000	157,044	175,500
Backup Fuel	334	-	167	167	334
Chemicals	15,000	5,699	7,301	13,000	15,000
Dues, Licenses & Subscriptions	2,500	450	2,155	2,605	2,650
Labor	8,634	5,037	3,598	8,634	8,634
Mowing	2,000	1,095	953	2,048	2,064
Plant Lease	175,383	102,307	73,076	175,383	181,521
Repairs & Maintenance	45,000	28,708	10,000	38,708	45,000
Sludge Pumping	40,000	17,464	10,000	27,464	40,000
Utility Maintenance	105,170	40,781	39,566	80,347	105,170
Capital Outlay	52,839	2,441	22,559	25,000	37,681
<b>Total Operations:</b>	<b>\$ 646,265</b>	<b>\$ 318,561</b>	<b>\$ 236,375</b>	<b>\$ 554,936</b>	<b>\$ 640,052</b>
<b>Total Expenditures</b>	<b>\$ 722,005</b>	<b>\$ 371,421</b>	<b>\$ 271,296</b>	<b>\$ 642,716</b>	<b>\$ 729,731</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (0)</b>	<b>\$ 40,718</b>	<b>\$ 31,100</b>	<b>\$ 71,819</b>	<b>\$ 0</b>

**CENTRAL LAKE  
COMMUNITY DEVELOPMENT DISTRICT  
WATER & SEWER BUDGET**

**REVENUES:**

**WATER REVENUE**

Represents charges for potable water consumption to the District's utility customers. The fee is based upon adopted rates set by the District's Board of Supervisors.

**SEWER REVENUE**

Represents charges for wastewater treatment to the District's utility customers. The monthly fee is \$45.05 per residential sewer account for customers connected to potable water and sewer service and \$51.48 per residential account for customers connected only to sewer service.

**WHOLESALE SEWER REVENUE**

Represents sewer only charged to **Town of Howey in the Hills**, for meter sewer from the **ESE Center** based on monthly usage, **Boondocks Restaurant** which pays a flat rate per month and **Bishops Gate** and **Mission Carmel Condominium Association** which pays a flat rate annually.

**MISSION INN IRRIGATION**

Represents all the irrigation water used for Mission Inn Resort property.

**LAS COLINAS HOA IRRIGATION**

Currently there are 20 accounts, which represent irrigation water used by the HOA.

**MISCELLANEOUS INCOME**

Each new account that is added to the Utility System or change in resident is charged an activation fee. The District anticipates 4 new/changed connections for Fiscal Year 2026, and the current rate is \$50 per account. Also, included in this category are the late fee penalties and disconnection fees.

**CIAC/METER FEES**

Each new account that is added to the Utility System is charged for Contribution in Aid of Construction (CIAC) and a meter fee and the proposed charges are as follows:

CIAC – Water	\$2,327.25
CIAC – Sewer	\$4,574.25
Meter Fee	\$533.66

**INTEREST**

Represents estimated interest from invested funds.

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**EXPENDITURES:**

**ADMINISTRATIVE:**

**ENGINEERING FEES**

The District's Engineer will be providing general engineering services to the District, i.e., attendance and preparation for Board of Supervisors' meetings, review of invoices and requisitions and various projects assigned as directed by the Board of Supervisors and the District Manager.

# **CENTRAL LAKE COMMUNITY DEVELOPMENT DISTRICT WATER & SEWER BUDGET**

## **ATTORNEY FEES**

The District's legal counsel, Stone & Gerken, P.A., will be providing general legal services, i.e. attendance and preparation for Board of Supervisors' meetings, review operating and maintenance contracts, etc. The expense will be split 50/50 with the RAM fund.

## **ANNUAL AUDIT**

The District is required by Florida Statutes to contract with an independent certified public account for an audit of its financial records on an annual basis. The District has contracted with DiBartolomeo, McBee, Hartley & Barnes for this service.

## **MANAGEMENT FEES**

The District has contracted with Governmental Management Services-Central Florida, LLC to provide Management, Accounting and Recording Secretary Services for the District. The services include, but not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reporting, annual audits, etc.

## **INFORMATION TECHNOLOGY**

The District has contracted with Governmental Management Services-Central Florida, LLC for costs related to District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, Adobe, Microsoft Office, etc.

## **WEBSITE MAINTENANCE**

The District has contracted with Governmental Management Services-Central Florida, LLC for the cost associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

## **TELEPHONE**

Telephone and fax expenses.

## **POSTAGE**

The charges for the mailing of Board meeting agendas, checks for vendors, invoices for utility billing customers and any other required correspondence.

## **PRINTING & BINDING**

Printing and binding agenda packages for Board meetings, printing of utility bills, stationary, envelopes, etc.

## **INSURANCE**

The District currently has General Liability and Public Officials' coverages with Florida Insurance Alliance (FIA). FIA specialized in providing insurance coverage for governmental agencies. This expense will be split 50/50 with the RAM fund.

## **LEGAL ADVERTISING**

The District is required to advertise various notices for Board meetings, public hearings, etc. in a newspaper of general circulation.

**CENTRAL LAKE  
COMMUNITY DEVELOPMENT DISTRICT  
WATER & SEWER BUDGET**

**OFFICE SUPPLIES**

The District incurs charges for supplies that may need to be purchased during the fiscal year including copier and printer toner cartridges, paper, pens, file folders, labels, paper clips, binders and other such office supplies.

**OTHER CURRENT CHARGES**

Represents miscellaneous expenses such as automated notification services provided to account holders.

**BANK/ACH FEES**

Represents estimated costs for monthly bank services that include online bank drafting, credit card and e-check payments and portal maintenance.

**PROPERTY TAXES**

The District currently has two folios with ad valorem taxes that are paid annual to Bob McKee, Lake County Tax Collector. This expense is split 50/50 with the RAM fund.

**Parcel: 2620250003-000-01300**

**Parcel: 2720250001-000-02400**

**DUES, LICENSES & SUBSCRIPTIONS**

The District is required to pay an annual fee to the Department of Commerce for \$175.

**OPERATIONS:**

**PROPERTY INSURANCE**

The District currently has Property coverage with Florida Insurance Alliance (FIA). FIA specialized in providing insurance coverage for governmental agencies. This expense will be split 50/50 with the RAM fund.

**ELECTRIC**

The District currently has six (6) accounts with Duke Energy. They are as follows:

Account#	Address	Monthly Amount	Annual Amount
9100 8904 1731	26325 Avenida Las Colinas Lift	\$100	\$1,200
9100 8904 1905	10400 County Road 48, Wtr Trmt Plant	\$1,490	\$17,880
9100 8904 2097	26325 Avenida Las Colinas Sewer Plant	\$12,300	\$147,600
9100 8904 2295	10400 County Road 48, Waste Water Plant	\$150	\$1,800
9100 8904 2500	9251 Avenida San Pablo Lift Station	\$35	\$420
9100 8904 2675	26000 Avenida Las Colinas	\$150	\$1,800
	Contingency		\$4,800
Total			\$175,500

**BACKUP FUEL**

Represents estimated costs for purchase of fuel for back up generators.

**CENTRAL LAKE  
COMMUNITY DEVELOPMENT DISTRICT  
WATER & SEWER BUDGET**

**CHEMICALS**

The District purchases various chemicals used in conjunction with the wastewater treatment plant.

**DUES, LICENSES & SUBSCRIPTION**

Represents any necessary dues and licenses associated with the operation of the water and wastewater facility.

**LABOR**

The District utilizes employees of Mission Inn Resort to perform various services on behalf of the District.

Description	Monthly Amount	Annual Amount
Onsite Contracted Services	\$720	\$8,634
Total		\$8,634

**MOWING**

The District utilizes employees of Mission Inn Resort to mow/maintain District property. This expense will be allocated 20% to Water & Sewer and 80% to RAM.

**PLANT LEASE**

The lease rent paid to Sewer & Water Plant Investments, LLC. Fee is paid as a fixed monthly amount, plus year end surplus revenues calculated based upon agreement with the District.

**REPAIRS & MAINTENANCE**

Represents all maintenance and repair work performed in the District water facility.

**SLUDGE PUMPING**

The District must have sludge pumped from the plant, transported out for treatment and disposal.

**UTILITY MAINTENANCE**

The District will contract with a vendor to service water and wastewater systems to insure reliability. The monthly plant inspection, collection and analysis of samples, well monitoring etc. General Utilities is currently providing these services. This expense is allocated a 75% to Water & Sewer and 25% to RAM.

**CAPITAL OUTLAY**

Represents estimated costs for capital outlay related expenses.

**Central Lake**  
**Community Development District**  
**Proposed Budget**  
**FY2026**  
**Reservation & Maintenance Fund**

	Adopted Budget FY2025	Actual Thru 4/30/25	Projected Next 5 Months	Total Projected 9/30/25	Proposed Budget FY2026
<b>Revenues:</b>					
RAM Sewer Revenue	\$ 151,848	\$ 65,400	\$ 91,774	\$ 157,174	\$ 197,208
Miscellaneous Income	-	532	400	932	-
Interest	600	487	600	1,087	1,200
Carry Forward Surplus	41,018	-	-	-	-
<b>Total Revenues</b>	<b>\$ 193,466</b>	<b>\$ 66,420</b>	<b>\$ 92,774</b>	<b>\$ 159,194</b>	<b>\$ 198,408</b>
<b>Expenditures:</b>					
<b>Administrative:</b>					
Attorney	\$ 12,000	\$ 12,906	\$ 8,750	\$ 21,656	\$ 18,000
Postage	150	53	43	96	150
Insurance	4,190	4,074	-	4,074	4,834
Other Current Charges	500	-	250	250	500
Property Taxes	1,300	1,067	-	1,067	1,300
<b>Total Administrative:</b>	<b>\$ 18,140</b>	<b>\$ 18,100</b>	<b>\$ 9,043</b>	<b>\$ 27,143</b>	<b>\$ 24,784</b>
<b>Operations:</b>					
Property Insurance	\$ 23,905	\$ 24,535	\$ -	\$ 24,535	\$ 26,498
Mowing	8,000	4,380	3,812	8,192	8,256
Operating Supplies	7,500	-	3,750	3,750	7,500
Permits	5,000	-	5,000	5,000	5,000
Refuse Service	720	183	279	462	900
Repairs & Maintenance	26,000	-	-	-	26,000
Utility Maintenance	32,763	13,593	13,189	26,782	32,763
Capital Outlay	71,438	-	35,719	35,719	66,707
<b>Total Operations:</b>	<b>\$ 175,326</b>	<b>\$ 42,692</b>	<b>\$ 61,749</b>	<b>\$ 104,441</b>	<b>\$ 173,624</b>
<b>Total Expenditures</b>	<b>\$ 193,466</b>	<b>\$ 60,792</b>	<b>\$ 70,791</b>	<b>\$ 131,584</b>	<b>\$ 198,408</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>	<b>\$ 5,627</b>	<b>\$ 21,982</b>	<b>\$ 27,610</b>	<b>\$ 0</b>



**CENTRAL LAKE  
COMMUNITY DEVELOPMENT DISTRICT  
RESERVATION & MAINTENANCE BUDGET**

**REVENUES:**

**RAM REVENUE**

The District adopted a Reservation and Maintenance Fee ("RAM Fee"). The Sewer RAM fee is \$6.00 per month per equivalent residential connection (ERC) for undeveloped lands within the CDD wastewater service area and undeveloped lands within the Town of Howey-in-the-Hills subject to the Wholesale Wastewater Service Agreement.

**MISCELLANEOUS INCOME**

Represents penalties on RAM accounts for late payment of monthly charges. The rate is 1.5% per month on outstanding balances.

**INTEREST**

The District generates funds off of funds invested with the State Board of Administration.

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**EXPENDITURES:**

**ADMINISTRATIVE:**

**ATTORNEY FEES**

The District's legal counsel, Stone & Gerken, P.A., will be providing general legal services, i.e. attendance and preparation for Board of Supervisors' meetings, review operating and maintenance contracts, etc. The expense will be split 50/50 with the Water & Sewer fund.

**POSTAGE**

The charges for the mailing of Board meeting agendas, checks for vendors, invoices for utility billing customers and any other required correspondence

**INSURANCE**

The District currently has General Liability and Public Officials' coverages with Florida Insurance Alliance (FIA). FIA specialized in providing insurance coverage for governmental agencies. This expense will be split 50/50 with the Water & Sewer fund.

**OTHER CURRENT CHARGES**

Represents bank charges and any other expenses incurred during the fiscal year.

**PROPERTY TAXES**

The District currently has two folios with ad valorem taxes that are paid annual to Bob McKee, Lake County Tax Collector. This expense is split 50/50 with the Water & Sewer fund.

**Parcel: 2620250003-000-01300**

**Parcel: 2720250001-000-02400**

**CENTRAL LAKE  
COMMUNITY DEVELOPMENT DISTRICT  
RESERVATION & MAINTENANCE BUDGET**

**OPERATIONS:**

**PROPERTY INSURANCE**

The District currently has Property coverage with Florida Insurance Alliance (FIA). FIA specialized in providing insurance coverage for governmental agencies. This expense will be split 50/50 with the Water & Sewer fund.

**MOWING**

The District utilizes employees of Mission Inn Resort to mow/maintain District property. This expense will be allocated 20% to Water & Sewer and 80% to RAM.

**OPERATING SUPPLIES**

Represents estimated costs of any supplies purchased for onsite operations, repairs and maintenance not included in other budgeted line items.

**PERMITS**

Represents estimated costs for any permit fees that may be required during the fiscal year.

**REFUSE SERVICE**

The District has a contract with Waste Management for the rental of a dumpster.

Account#	Address	Monthly Amount	Annual Amount
16-45237-03006	10400 County Road 48 Treatment Plant	\$70	\$840
	Contingency		\$60
Total			\$900

**REPAIRS & MAINTENANCE**

Represents all maintenance and repair work performed in the facility.

**UTILITY MAINTENANCE**

The District will contract with a vendor for service the water system to insure reliability. The monthly plant inspection, collection and analysis of samples, well monitoring etc. General Utilities is currently providing these services.

**CAPITAL OUTLAY**

Represents estimated costs for capital outlay expenses.