

RENAISSANCE

Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2027

Proposed Budget

Approved

June 8, 2026

Renaissance Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2027 Proposed Annual Budget

General Fund

	<u>Actual</u> <u>FY 2024</u>	<u>Actual FY 2025</u> <u>(Unaudited)</u>	<u>Budget</u> <u>FY 2026</u>	<u>Actual</u> <u>OCT-MAR</u>	<u>Projected</u> <u>APR-SEP</u>	<u>Total</u> <u>Projected</u> <u>FY 2026</u>	<u>Budget</u> <u>FY 2027</u>
<u>Revenues</u>							
001.361001.0000 Interest Income	29,567	25,696	18,000	8,523	8,500	17,023	16,000
001.361006.0000 Interest - Tax Collector	2,740	3,115	2,000	2,308	-	2,308	2,000
001.363010.0000 Assessments - Tax Collector	571,366	551,104	429,268	393,137	36,131	429,268	463,608
001.363050.0000 Assessments - Penalties	568	-	-	-	-	-	-
001.363090.0000 Assessments - Discounts	(20,725)	-	-	-	-	-	-
001.369900.0000 Other Misc Revenue	137	2,615	100	194	-	194	100
001.369910.0000 Misc Revenue - Res Fountain Pmts	-	21,402	-	-	-	-	-
001.369920.0000 Insurance Proceeds	20,599	100,000	-	-	-	-	-
Total Revenues	604,252	703,932	449,368	404,162	44,631	448,793	481,708
<u>Expenses</u>							
<u>Administrative</u>							
001.511002.0000 Supervisor Expenses	-	158	500	-	200	200	500
001.531002.0000 Arbitrage Reporting	-	-	540	-	500	500	500
001.531013.0000 Engineering	18,330	13,090	15,000	2,000	8,000	10,000	15,450
001.531023.0000 Legal Services	116,928	252,785	25,000	21,065	21,000	42,065	35,000
001.531025.0000 Litigation Expenses	-	380,859	-	-	-	-	-
001.531027.0000 District Management Services	59,342	61,123	62,957	31,479	31,478	62,957	64,845
001.531035.0000 Profserv-Property Appraiser	388	387	420	387	-	387	420
001.531038.0000 Assessment Administration	8,783	9,046	9,317	4,659	4,659	9,318	9,596
001.531045.0000 Trustee Fees	4,246	4,246	4,300	-	4,300	4,300	4,400
001.531050.0000 General Administration	512	-	-	-	-	-	-
001.532001.0000 Trust Accounting Services	3,007	3,097	3,190	1,595	1,595	3,190	3,285
001.532002.0000 Auditing	4,475	4,750	4,600	-	4,400	4,400	4,500
001.541006.0000 Postage And Freight	304	540	300	351	350	701	500
001.545002.0000 Insurance - General Liability	10,707	14,536	15,263	7,692	7,571	15,263	15,875
001.545007.0000 Insurance - Worker's Compensation	850	850	850	850	-	850	850
001.548002.0000 Legal Advertising	4,803	4,463	4,000	627	500	1,127	1,000
001.549001.0000 Misc-Other Services	4,363	618	10,500	12,500	-	12,500	10,500
001.549070.0000 Assessments - Collection Fees	358	-	-	-	-	-	-
001.549915.0000 Misc-Website Hosting & Maintenance	1,375	1,298	1,500	750	750	1,500	1,500
001.554007.0000 Annual District Fee	175	175	175	175	-	175	175
Total Administrative	238,946	752,021	158,412	84,130	85,303	169,433	168,896
<u>Conservation & Resource Mgmt</u>							
001.534076.0000 Contracts - Preserves	36,800	36,800	36,800	23,800	13,000	36,800	36,800
001.546123.0000 R&M - Preserves	953	-	5,000	-	5,000	5,000	3,000
Total Conservation & Resource Mgmt	37,753	36,800	41,800	23,800	18,000	41,800	39,800
<u>Operations & Maintenance</u>							
001.531016.0000 Field Management	18,900	19,467	20,051	10,026	10,025	20,051	20,650
001.534050.0000 Contracts - Berm Mowing	46,800	46,800	48,204	23,400	23,400	46,800	48,200
001.546036.0000 R&M - Landscape	-	-	2,000	-	2,000	2,000	2,000
001.546038.0000 R&M - Berm	8,580	5,000	4,000	-	2,000	2,000	4,000

001.546071.0000 R&M-Pest Control	9,960	-	3,000	-	2,000	2,000	3,000
001.546074.0000 R&M - Grounds	7,000	1,400	1,000	3,900	1,000	4,900	5,000
001.546150.0000 R&M - Outside Maintenance	5,900	11,100	9,000	500	4,000	4,500	9,000
001.549069.0000 Misc-Hurricane	1,524	12,960	500	-	500	500	500
001.549900.0000 Misc-Contingency	-	-	1,362	-	1,362	1,362	500
Total Operations & Maintenance	98,664	96,727	89,117	37,826	46,287	84,113	92,850
<u>Irrigation Services</u>							
001.543050.0000 Electricity - Irrigation	8,693	9,565	7,725	5,656	5,656	11,312	10,000
001.546052.0000 R&M - Irrigation	-	1,000	-	-	-	-	-
Total Irrigation Services	8,693	10,565	7,725	5,656	5,656	11,312	10,000
<u>Lakes & Ponds</u>							
001.534032.0000 Contracts - Fountains	4,725	6,300	3,200	2,475	725	3,200	3,600
001.534084.0000 Contracts - Lakes	36,000	36,000	36,000	18,000	21,000	39,000	36,000
001.534129.0000 Contracts - Aerators	2,730	2,730	2,000	1,685	315	2,000	3,100
001.543020.0000 Electricity - Aerators	6,301	6,460	6,180	2,973	3,821	6,794	6,375
001.543043.0000 Electricity - Fountains	15,571	18,810	13,905	10,507	5,215	15,722	14,300
001.546003.0000 R&M - Aerators	11,745	19,808	15,000	-	5,000	5,000	10,000
001.546032.0000 R&M - Fountains	34,018	13,141	1,000	2,300	900	3,200	3,000
001.546042.0000 R&M - Lake	-	17,030	1,000	1,350	1,000	2,350	1,000
001.546132.0000 R&M - Lake Erosion Repair	11,850	6,300	-	-	-	-	-
Total Lakes & Ponds	122,940	126,579	78,285	39,290	37,976	77,266	77,375
<u>Roads & Streets</u>							
001.546019.0000 R&M - Drainage	1,407	-	3,000	2,125	1,000	3,125	3,000
Total Roads & Streets	1,407	-	3,000	2,125	1,000	3,125	3,000
<u>Capital Expenditures & Projects</u>							
001.564043.0000 Capital Outlay - Lakes	-	41,800	-	-	-	-	-
Total Capital Expenditures & Projects	-	41,800	-	-	-	-	-
<u>Reserves</u>							
001.546900.0000 Reserves - Infrastructure	-	-	71,029	-	-	-	35,787
Total Reserves	-	-	71,029	-	-	-	35,787
<u>Debt Service</u>							
001.572001.0000 Interest Expense	-	-	-	952	3,360	4,312	4,000
Total Debt Service	-	-	-	952	3,360	4,312	4,000
Total Expenses	508,403	1,064,492	449,368	193,779	197,582	391,361	431,708
Excess Revenue Over (Under) Expenditures	95,849	(360,560)	-	210,383	(152,951)	57,432	50,000
<u>Other Sources/Uses</u>							
<u>Other Sources</u>							
001.384010.0000 Loan Proceeds	-	100,000	-	-	-	-	-
Total Other Sources	-	100,000	-	-	-	-	-
<u>Other Uses</u>							
001.571001 Principal Debt Retirement	-	-	-	-	50,000	50,000	50,000
Total Other Uses	-	-	-	-	50,000	50,000	50,000
Total Other Sources/Uses	-	100,000	-	-	50,000	50,000	50,000
Net Change in Fund Balance	95,849	(260,560)	-	249,614	(249,614)	7,432	-
<i>Beginning Fund Balance</i>	239,352	339,463	113,180			74,639	82,071
<i>Ending Fund Balance</i>	339,463	74,639	184,209			82,071	117,858

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

Renaissance Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2027 Proposed Annual Budget

Construction Fund

	<u>Actual</u> <u>FY 2024</u>	<u>Actual</u> <u>FY 2025</u> <u>(Unaudited)</u>	<u>Budget</u> <u>FY 2026</u>	<u>Actual YTD</u> <u>OCT-MAR</u>	<u>Projected</u> <u>APR-SEP</u>	<u>Total</u> <u>Projected</u> <u>FY 2026</u>	<u>Budget</u> <u>FY 2027</u>
<u>Revenues</u>							
301.361001.0000 Interest Income	47,272	37,069	25,000	15,452	9,000	24,452	21,000
301.369900.0000 Other Misc Revenue	-	-	-	-	-	-	-
Total Revenues	47,272	37,069	25,000	15,452	9,000	24,452	21,000
<u>Expenses</u>							
<u>Infrastructure Projects</u>							
301.538310.0000 Storm Drain Remediation	-	-	75,000	-	-	-	30,000
301.538350.0000 Lake Bank Restoration	53,364	24,925	228,436	7,748	-	7,748	250,000
301.539310.0000 Wall Analysis & Repair	4,500	-	20,638	-	-	-	10,000
301.539390.0000 Improvements-Other	-	-	-	-	-	-	-
Total Infrastructure Projects	57,864	24,925	324,074	7,748	-	7,748	290,000
<u>Capital Expenditures & Projects</u>							
301.538610.0000 Capital Outlay - Wells	-	-	5,000	-	-	-	-
301.538640.0000 Capital Outlay - Aerators	-	7,950	-	-	20,700	20,700	20,000
Total Capital Expenditures & Projects	-	7,950	5,000	-	20,700	20,700	20,000
Total Expenses	57,864	32,875	329,074	7,748	20,700	28,448	310,000
Excess Revenue Over (Under) Expenditures	(10,592)	4,194	(304,074)	7,704	(11,700)	(3,996)	(289,000)
<u>Other Sources/Uses</u>							
<u>Other Sources</u>							
301.380100.0000 Fund Balance / Carryforward	-	-	304,074	-	3,996	3,996	289,000
Total Other Sources	-	-	304,074	-	3,996	3,996	289,000
Net Change in Fund Balance	(10,592)	4,194	-	7,704	(7,704)	-	-
<i>Fund Balance Beginning</i>	917,400	917,400	594,784			906,808	902,812
<i>Fund Balance Ending</i>	906,808	906,808	290,710			902,812	613,812

Renaissance Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2027 Proposed Annual Budget

Series 2022 Debt Service Fund

	<u>Actual</u> <u>FY 2023</u>	<u>Actual</u> <u>FY 2024</u>	<u>Actual</u> <u>FY 2025</u> <u>(unaudited)</u>	<u>Budget</u> <u>FY 2026</u>	<u>Actual</u> <u>OCT-MAR</u>	<u>Projected</u> <u>APR-SEP</u>	<u>Total</u> <u>Projected</u> <u>FY 2025</u>	<u>Budget</u> <u>FY 2027</u>
Revenues								
203.361001.0000 Interest Income	6,059	8,537	7,061	2,500	2,932	3,000	5,932	2,500
203.363010.0000 Assessments - Tax Collector	572,708	568,534	548,465	545,792	501,169	44,623	545,792	545,792
203.363050.0000 Assessments - Penalties	603	566	-	-	-	-	-	-
203.363090.0000 Assessments - Discounts	(20,351)	(20,626)	-	-	-	-	-	-
Total Revenues	559,019	557,011	555,526	548,292	504,101	47,623	551,724	548,292
Expenses								
Administrative								
203.549070.0000 Assessments - Collection Fees	317	356	-	-	-	-	-	-
Total Administrative	317	356	-	-	-	-	-	-
Other Sources/Uses								
Debt Service								
203.571001.0000 Principal Debt Retirement	317,757	324,509	331,405	338,447	-	338,447	338,447	345,639
203.572001.0000 Interest Expense	187,221	222,158	208,366	194,281	97,141	97,140	194,281	179,898
Total Debt Service	504,978	546,667	539,771	532,728	97,141	435,587	532,728	525,537
Total Expenses	505,295	547,023	539,771	532,728	97,141	435,587	532,728	525,537
Excess Revenue Over (Under) Expenditures	53,724	9,988	15,755	15,564	406,960	(387,964)	18,996	22,755

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