

**LAKE POWELL
COMMUNITY DEVELOPMENT DISTRICT
ADOPTED BUDGET
FISCAL YEAR 2026**

**LAKE POWELL
COMMUNITY DEVELOPMENT DISTRICT
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**LAKE POWELL
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Assessment levy - gross	\$ 692,622				\$ 1,011,961
Allowable discounts (4%)	(27,705)				(40,478)
Assessment levy - net	664,917	\$ 582,565	\$ 82,352	\$ 664,917	971,483
Interest and miscellaneous	1,000	13,716	-	13,716	1,000
Total revenues	665,917	596,281	82,352	678,633	972,483
EXPENDITURES					
Professional & admin					
Supervisors	9,689	4,306	5,383	9,689	12,918
Management services	31,153	15,576	15,577	31,153	31,153
Accounting services	11,012	5,506	5,506	11,012	11,012
Assessment roll preparation	14,510	7,255	7,255	14,510	14,510
Audit	7,800	1,500	6,300	7,800	7,800
Legal	12,000	2,700	9,300	12,000	12,000
Engineering	13,280	-	13,280	13,280	13,280
Postage	1,775	772	1,003	1,775	1,775
Telephone	1,050	525	525	1,050	1,050
Meeting room rental	4,500	600	3,900	4,500	-
Meeting Room - Lease Agreement	-	-	50,000	50,000	-
Website maintenance	750	-	750	750	750
ADA website compliance	210	-	210	210	210
Insurance	8,542	8,481	-	8,481	9,768
Printing and binding	1,500	750	750	1,500	1,500
Legal advertising	2,500	281	2,219	2,500	2,500
Other current charges	1,200	712	1,038	1,750	1,750
Office supplies	500	500	-	500	500
Special district annual fee	175	-	175	175	175
Trustee	7,431	-	7,431	7,431	7,431
EMMA software service	-	-	-	-	500
Arbitrage rebate calculation	1,200	-	1,200	1,200	1,200
Dissemination agent	1,000	-	1,000	1,000	1,000
Total professional & admin	131,777	49,464	132,802	182,266	132,782
Security					
Security management services	244,608	114,817	110,000	224,817	220,932
Total security	244,608	114,817	110,000	224,817	220,932

**LAKE POWELL
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
EXPENDITURES (continued)					
Lake & wetlands monitoring					
Mitigation and monitoring					
Mitigation-prescribed burns/gyro	46,050	4,070	41,980	46,050	46,050
Ecologist and operations management	57,980	11,010	46,970	57,980	57,980
Upland mitigation area maintenance	-	849	-	849	-
Total wetland & upland monitoring	104,030	15,929	88,950	104,879	104,030
 Roadway and landscape services					
Bridge repairs and maintenance	50,000	43,650	6,350	50,000	50,000
Roadway repairs and maintenance	50,000	2,850	47,150	50,000	50,000
Roadway resurfacing 98 to guard house	700,000	-	534,277	534,277	-
Road restriping, painting, other projects	30,000	1,530	28,470	30,000	-
Wild Heron Way landscape contract services	-	-	22,500	22,500	300,000
Landscape irrigation agreement with POA/ St. Joe	-	-	-	-	17,850
Total roadway services	830,000	48,030	638,747	686,777	417,850
 Stormwater management					
Operations	17,250	-	17,250	17,250	17,250
Electric-lift stations	900	-	900	900	900
Pond aeration	5,000	4,822	4,000	8,822	10,000
Stormwater system repairs	18,000	5,700	12,300	18,000	48,000
Total stormwater management	41,150	10,522	34,450	44,972	76,150

**LAKE POWELL
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
EXPENDITURES (continued)					
Other fees & charges					
Feral swine removal	500	-	500	500	500
Tax collector	13,852	11,651	2,201	13,852	20,239
Total other fees & charges	14,352	11,651	2,701	14,352	20,739
Total expenditures	1,365,917	250,413	1,007,650	1,258,063	972,483
 Excess/(deficiency) of revenues over/(under) expenditures	 (700,000)	 345,868	 (925,298)	 (579,430)	 -
Fund balance - beginning	1,515,887	1,805,602	2,151,470	1,805,602	1,226,172
Fund balance - ending					
Committed					
Disaster ¹	250,000	250,000	250,000	250,000	250,000
District bridge projects ²	25,000	25,000	25,000	25,000	75,000
Road projects ³	100,000	100,000	100,000	100,000	200,000
Stormwater system upgrades ⁴	50,000	50,000	50,000	50,000	50,000
Assigned					
3 Months Working Capital ⁵	347,886	260,646	260,646	260,646	250,447
Unassigned	43,001	1,465,824	540,526	540,526	400,725
Fund balance- ending	<u>\$ 815,887</u>	<u>\$ 2,151,470</u>	<u>\$ 1,226,172</u>	<u>\$ 1,226,172</u>	<u>\$ 1,226,172</u>

¹This item represents a portion of fund balance that is intended to cover the costs of a material disaster, which is defined as aggregate expenditures in excess of \$50,000 that are necessary to mitigate significant damage resulting from a hurricane, tornado, flood, sinkhole or chemical spill within the boundaries of the District.

²The District owns two bridges and anticipates future infrastructure repairs to maintain these assets.

³Future road resurfacing or similar project(s) include the CDD road leading to the guard gate and the CDD road(s) beyond the guard gate and any CDD owned spine roads.

⁴This item is partial/expected costs associated with upgrading and connecting remaining stormwater pumps as needed.

⁵This item represents fund balance that will be needed to cover expenditures from October through December. Note, assessments should be sufficient to replenish this component of fund balance as it will be needed for the same purpose in subsequent fiscal years.

**LAKE POWELL
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

Expenditures

Professional Services

Supervisors	\$ 12,918
Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.	
Management services	31,153
Wrathell, Hunt and Associates, LLC specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, administer the issuance of tax exempt bond financing, and finally operate and maintain the assets of the community.	
Accounting services	11,012
Preparation of all financial work related to the governmental and enterprise funds of the District, which includes preparation of monthly financial reports and annual budgets.	
Assessment roll preparation	14,510
The District may collect its annual operating and debt service through direct billing to landowners and/or placement of assessments on the annual real estate tax bill from the county's tax collector. The District's contract for financial services with Wrathell, Hunt and Associates, LLC includes assessment roll preparation services. The District anticipates all assessments to be levied on the November county tax bill.	
Audit	7,800
The District is required by Florida State Statute to undertake an independent examination of its books, records and accounting procedures on an annual basis.	
Legal	12,000
Burke, Blue, Hutchison & Walters, P.A., provides on-going general counsel and legal representation. These lawyers are confronted with issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyance and contracts. In this capacity, they provide services as "local government lawyers," realizing that this type of local government is very limited in its scope - providing infrastructure and service to development.	
Engineering	13,280
McNeil Carroll Engineering provides a broad array of engineering, consulting and construction services to the District, which assist the District in crafting solutions with sustainability for the long term interests of the community - recognizing the needs of government, the environment and maintenance of District's facilities.	
Postage	1,775
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Telephone	1,050
Website maintenance	750
ADA website compliance	210
Insurance	9,768
The District carries public officials and general liability insurance policies. The limit of liability is set at \$1,000,000 for general liability (\$2,000,000 general aggregate) and \$1,000,000 for public officials liability limit.	
Printing and binding	1,500
Letterhead, envelopes, copies, etc.	
Legal advertising	2,500
The District advertises in the News Herald for monthly meetings, special meetings, public hearings, bidding, etc. Based on prior year's experience.	

**LAKE POWELL
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

Expenditures (continued)

Other current charges	1,750
Bank charges, automated AP routing and other miscellaneous expenses that incur during the year.	
Office supplies	500
Accounting and administrative supplies.	
Special district annual fee	175
Annual fee paid to the Department of Economic Opportunity.	
Trustee	7,431
Annual fee paid to US Bank for services provided as trustee, paying agent and registrar.	
EMMA software service	500
Arbitrage rebate calculation	1,200
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	1,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934.	

Security

Security management services	220,932
The District entered into an agreement with the Wild Heron POA to provide the management oversight of the District's interest in security services. The security services firm agreement is with the CDD.	

Expenditures (continued)

Field operations

Lake & wetlands monitoring

Mitigation and monitoring	
Mitigation-prescribed burns/gyro	46,050
A licensed and approved contractor will perform the prescribed burning and mechanical fuel reduction to the guidelines set forth by the Wild Heron ecologist. The contractor's goal will be to reduce fuel hazards within the conservation areas without impacting wetlands, endangered plants/trees, and safety for residents and structures.	
Signage	-
Ecologist and operations management	57,980
The District has retained the services of Cypress Environmental. The agreement was executed in April of 2016. The agreement can automatically renew with no price increase, an environmental consultant, to provide services as follows:	

Task	Frequency	
WQ sampling	1	
Prescribed	4	
Monthly	12	
Mitigation/AM	1
Monthly	4	
Lake	54	

**LAKE POWELL
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

Expenditures (continued)

Roadway and landscape services

Bridge repairs and maintenance	50,000
Roadway repairs and maintenance	50,000
Operations and maintenance activities for District-owned roads. These expenditures include minor repairs and modifications, and future construction projects.	
Roadway resurfacing 98 to guard house	-
Road restriping, painting, other projects	-
Wild Heron Way landscape contract services	300,000
POA has bifurcated costs associated with Wild Heron Way. This includes current landscape contract service items.	
Landscape irrigation agreement with POA/ St. Joe	17,850
Based on the annual expense for the shared water agreement between the POA and CDD with St. Joe for landscape irrigation.	

Stormwater management

Operations	17,250
This includes the following items relating to the District's stormwater pump stations.	
Pump station maintenance & repairs	10,250
Stormwater inspections-McNeil/Carroll	2,000
FPL costs to power to pump stations	5,000
Electric-lift stations	900
Pond aeration	10,000
Includes electricity, pond treatment services by Lake Doctors and other pond enhancements	
Stormwater system repairs	48,000

Other fees & charges

Feral swine removal	500
Tax collector	20,239
Total expenditures	\$ 972,483

**LAKE POWELL
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2012 BONDS
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY2026
	Amended Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Assessment levy - gross	\$ 443,119				\$ -
Allowable discounts (4%)	(17,725)				-
Assessment levy - net	425,394	\$ 371,662	\$ 53,732	\$ 425,394	-
Special Assessment - Direct Bill POA	1,675	1,675	-	1,675	-
Interest	-	12,224	-	12,224	-
Total revenues	427,069	385,561	53,732	439,293	-
EXPENDITURES					
Debt service					
Principal	245,000	240,000	5,000	245,000	-
Interest	137,281	71,875	65,406	137,281	-
Total debt service	382,281	311,875	70,406	382,281	-
Other fees & charges					
Property appraiser	-	-	-	-	-
Tax collector	8,862	7,433	1,429	8,862	-
Total other fees & charges	8,862	7,433	1,429	8,862	-
Total expenditures	391,143	319,308	71,835	391,143	-
Excess/(deficiency) of revenues over/(under) expenditures	35,926	66,253	(18,103)	48,150	-
OTHER FINANCING SOURCES/(USES)					
Transfer Out	-	-	(64,788)	(64,788)	-
Payment to refunded bond escrow agent	-	-	(671,352)	(671,352)	-
Total other financing sources/(uses)	-	-	(736,140)	(736,140)	-
Fund balance:					
Net increase/(decrease) in fund balance	35,926	66,253	(754,243)	(687,990)	-
Beginning fund balance (unaudited)	665,500	687,990	754,243	687,990	-
Ending fund balance (projected)	\$701,426	\$754,243	\$ -	\$ -	-
Use of fund balance					
Debt service reserve account balance (required)					-
Principal and interest expense - November 1, 2026					-
Projected fund balance surplus/(deficit) - as of September 30, 2026					\$ -

Lake Powell
Community Development District
Series 2012
\$5,160,000

Debt Service Schedule

Date	Principal	Prepayment	Coupon	Interest	Total P+I
11/01/2024	240,000.00		5.750%	71,875.00	311,875.00
05/01/2025	-		-	64,975.00	64,975.00
06/04/2025	2,260,000.00			11,912.08	2,271,912.08
11/01/2025	-		5.750%	-	-
05/01/2026	-		-	-	-
11/01/2026	-		5.750%	-	-
05/01/2027	-		-	-	-
11/01/2027	-		5.750%	-	-
05/01/2028	-		-	-	-
11/01/2028	-		5.750%	-	-
05/01/2029	-		-	-	-
11/01/2029	-		5.750%	-	-
05/01/2030	-		-	-	-
11/01/2030	-		5.750%	-	-
05/01/2031	-		-	-	-
11/01/2031	-		5.750%	-	-
05/01/2032	-		-	-	-
11/01/2032	-		5.750%	-	-
Total	-		-	-	-

**LAKE POWELL
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2025 REFUNDING BONDS
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted
	Amended Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Budget FY 2026
REVENUES					
Assessment levy - gross	\$ -				\$ 317,686
Allowable discounts (4%)	-				(12,707)
Assessment levy - net	-	\$ -	\$ -	\$ -	304,979
Special Assessment - Direct Bill POA	-	-	-	-	1,205
Total revenues	-	-	-	-	306,184
EXPENDITURES					
Debt service					
Principal	-	-	-	-	215,000
Interest	-	-	-	-	80,223
Total debt service	-	-	-	-	295,223
Other fees & charges					
Tax collector	-	-	-	-	6,354
Total other fees & charges	-	-	-	-	6,354
Total expenditures	-	-	-	-	301,577
Excess/(deficiency) of revenues over/(under) expenditures	-	-	-	-	4,607
OTHER FINANCING SOURCES/(USES)					
Transfer In	-	-	64,788	64,788	-
Bond proceeds	-	-	159,986	159,986	-
Original issue Premium	-	-	48,609	48,609	-
Cost of Issuance	-	-	(107,177)	(107,177)	-
Underwriter's Discount	-	-	(35,220)	(35,220)	-
Total other financing sources/(uses)	-	-	130,986	130,986	-
Fund balance:					
Net increase/(decrease) in fund balance	-	-	130,986	130,986	4,607
Beginning fund balance (unaudited)	-	-	-	-	130,986
Ending fund balance (projected)	\$ -	\$ -	\$ 130,986	\$ 130,986	135,593
Use of fund balance					
Debt service reserve account balance (required)					(30,000)
Principal and interest expense - November 1, 2026					(38,650)
Projected fund balance surplus/(deficit) - as of September 30, 2026					\$ 66,943

Lake Powell
Community Development District
Series 2025 Refunding

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2025	-	5.000%	36,198.33	36,198.33
05/01/2026	215,000.00	-	44,025.00	259,025.00
11/01/2026	-	5.000%	38,650.00	38,650.00
05/01/2027	227,000.00	-	38,650.00	265,650.00
11/01/2027	-	5.000%	32,975.00	32,975.00
05/01/2028	238,000.00	-	32,975.00	270,975.00
11/01/2028	-	5.000%	27,025.00	27,025.00
05/01/2029	250,000.00	-	27,025.00	277,025.00
11/01/2029	-	5.000%	20,775.00	20,775.00
05/01/2030	263,000.00	-	20,775.00	283,775.00
11/01/2030	-	5.000%	14,200.00	14,200.00
05/01/2031	277,000.00	-	14,200.00	291,200.00
11/01/2031	-	5.000%	7,275.00	7,275.00
05/01/2032	291,000.00	-	7,275.00	298,275.00
11/01/2032	-	5.000%	-	-
Total	\$1,761,000.00	-	\$362,023.33	\$2,123,023.33

LAKE POWELL
COMMUNITY DEVELOPMENT DISTRICT
PER UNIT ASSESSMENT SUMMARY AND COMPARISSON
FISCAL YEAR 2025 ACTUAL AND FISCAL YEAR 2026 PROPOSED

BOND-PAYING UNITS							
		Assessments Per Unit			Revenue Per Fund		
	Units	General Fund	Debt Service Fund	Total	General Fund	Debt Service Fund	Total
Resident							
Unit type: SF 120' Reduced							
FY 2026 (proposed)	73	\$ 1,674.32	\$ 769.01	\$ 2,443.33	\$ 122,225.36	\$ 56,137.73	\$ 178,363.09
FY 2025 (actual)	73	\$ 1,145.97	\$ 1,069.62	\$ 2,215.59	\$ 83,655.81	\$ 78,082.26	\$ 161,738.07
\$ Variance		\$ 528.35	\$ (300.61)	\$ 227.74	\$ 38,569.55	\$(21,944.53)	\$ 16,625.02
% Variance		46.1%	-28.1%	10.3%	46.1%	-28.1%	10.3%
Unit type: SF 85' Full							
FY 2026 (proposed)	52	\$ 1,674.32	\$ 1,089.37	\$ 2,763.69	\$ 87,064.64	\$ 56,647.24	\$ 143,711.88
FY 2025 (actual)	52	\$ 1,145.97	\$ 1,515.21	\$ 2,661.18	\$ 59,590.44	\$ 78,790.92	\$ 138,381.36
\$ Variance		\$ 528.35	\$ (425.84)	\$ 102.51	\$ 27,474.20	\$(22,143.68)	\$ 5,330.52
% Variance		46.1%	-28.1%	3.9%	46.1%	-28.1%	3.9%
Unit type: SF 85' Reduced							
FY 2026 (proposed)	106	\$ 1,674.32	\$ 544.69	\$ 2,219.01	\$ 177,477.92	\$ 57,737.14	\$ 235,215.06
FY 2025 (actual)	106	\$ 1,145.97	\$ 757.61	\$ 1,903.58	\$ 121,472.82	\$ 80,306.66	\$ 201,779.48
\$ Variance		\$ 528.35	\$ (212.92)	\$ 315.43	\$ 56,005.10	\$(22,569.52)	\$ 33,435.58
% Variance		46.1%	-28.1%	16.6%	46.1%	-28.1%	16.6%
Unit type: SF 65' Reduced							
FY 2026 (proposed)	74	\$ 1,674.32	\$ 417.04	\$ 2,091.36	\$ 123,899.68	\$ 30,860.96	\$ 154,760.64
FY 2025 (actual)	74	\$ 1,145.97	\$ 580.06	\$ 1,726.03	\$ 84,801.78	\$ 42,924.44	\$ 127,726.22
\$ Variance		\$ 528.35	\$ (163.02)	\$ 365.33	\$ 39,097.90	\$ (12,063.48)	\$ 27,034.42
% Variance		46.1%	-28.1%	21.2%	46.1%	-28.1%	21.2%
Unit type: SF 55' Full							
FY 2026 (proposed)	31	\$ 1,674.32	\$ 640.73	\$ 2,315.05	\$ 51,903.92	\$ 19,862.63	\$ 71,766.55
FY 2025 (actual)	31	\$ 1,145.97	\$ 891.20	\$ 2,037.17	\$ 35,525.07	\$ 27,627.20	\$ 63,152.27
\$ Variance		\$ 528.35	\$ (250.47)	\$ 277.88	\$ 16,378.85	\$ (7,764.57)	\$ 8,614.28
% Variance		46.1%	-28.1%	13.6%	46.1%	-28.1%	13.6%
Unit type: SF 45' Full							
FY 2026 (proposed)	34	\$ 1,674.32	\$ 640.73	\$ 2,315.05	\$ 56,926.88	\$ 21,784.82	\$ 78,711.70
FY 2025 (actual)	34	\$ 1,145.97	\$ 891.20	\$ 2,037.17	\$ 38,962.98	\$ 30,300.80	\$ 69,263.78
\$ Variance		\$ 528.35	\$ (250.47)	\$ 277.88	\$ 17,963.90	\$ (8,515.98)	\$ 9,447.92
% Variance		46.1%	-28.1%	13.6%	46.1%	-28.1%	13.6%
Unit type: SF 45' Reduced							
FY 2026 (proposed)	49	\$ 1,674.32	\$ 320.37	\$ 1,994.69	\$ 82,041.68	\$ 15,698.13	\$ 97,739.81
FY 2025 (actual)	49	\$ 1,145.97	\$ 445.60	\$ 1,591.57	\$ 56,152.53	\$ 21,834.40	\$ 77,986.93
\$ Variance		\$ 528.35	\$ (125.23)	\$ 403.12	\$ 25,889.15	\$ (6,136.27)	\$ 19,752.88
% Variance		46.1%	-28.1%	25.3%	46.1%	-28.1%	25.3%
Unit type: Condo Full							
FY 2026 (proposed)	76	\$ 1,674.32	\$ 512.47	\$ 2,186.79	\$ 127,248.32	\$ 38,947.72	\$ 166,196.04
FY 2025 (actual)	76	\$ 1,145.97	\$ 712.79	\$ 1,858.76	\$ 87,093.72	\$ 54,172.04	\$ 141,265.76
\$ Variance		\$ 528.35	\$ (200.32)	\$ 328.03	\$ 40,154.60	\$ (15,224.32)	\$ 24,930.28
% Variance		46.1%	-28.1%	17.6%	46.1%	-28.1%	17.6%
Unit type: Condo Reduced							
FY 2026 (proposed)	78	\$ 1,674.32	\$ 256.54	\$ 1,930.86	\$ 130,596.96	\$ 20,010.12	\$ 150,607.08
FY 2025 (actual)	78	\$ 1,145.97	\$ 356.82	\$ 1,502.79	\$ 89,385.66	\$ 27,831.96	\$ 117,217.62
\$ Variance		\$ 528.35	\$ (100.28)	\$ 428.07	\$ 41,211.30	\$ (7,821.84)	\$ 33,389.46
% Variance		46.1%	-28.1%	28.5%	46.1%	-28.1%	28.5%
Golf							
FY 2026 (proposed)	-	\$ 12,389.97	\$ -	\$ 12,389.97	\$ -	\$ -	\$ -
FY 2025 (actual)	-	\$ 8,480.18	\$ 8,914.59	\$ 17,394.77	\$ -	\$ -	\$ -
\$ Variance		\$ 3,909.79	\$ (8,914.59)	\$ (5,004.80)	\$ -	\$ -	\$ -
% Variance		46.1%	-100.0%	-28.8%	n/a	n/a	n/a

**LAKE POWELL
COMMUNITY DEVELOPMENT DISTRICT
PER UNIT ASSESSMENT SUMMARY AND COMPARISSON
FISCAL YEAR 2025 ACTUAL AND FISCAL YEAR 2026 PROPOSED**

PRE-PAID UNITS

	Units	Assessments Per Unit			Revenue Per Fund		
		General Fund	Debt Service Fund	Total	General Fund	Debt Service Fund	Total
Resident							
FY 2026 (proposed)	24	\$ 1,674.32	\$ -	\$ 1,674.32	\$ 40,183.68	\$ -	\$ 40,183.68
FY 2025 (actual)	24	\$ 1,145.97	\$ -	\$ 1,145.97	\$ 27,503.28	\$ -	\$ 27,503.28
\$ Variance		\$ 528.35	\$ -	\$ 528.35	\$ 12,680.40	\$ -	\$ 12,680.40
% Variance		46.1%	n/a	46.1%	46.1%	n/a	46.1%
Golf							
FY 2026 (proposed)	1	\$ 12,389.97	\$ -	\$ 12,389.97	\$ 12,389.97	\$ -	\$ 12,389.97
FY 2025 (actual)	1	\$ 8,480.18	\$ -	\$ 8,480.18	\$ 8,480.18	\$ -	\$ 8,480.18
\$ Variance		\$ 3,909.79	\$ -	\$ 3,909.79	\$ 3,909.79	\$ -	\$ 3,909.79
% Variance		46.1%	n/a	46.1%	46.1%	n/a	46.1%

**TOTAL REVENUE PER FUND
ALL UNIT TYPES**

	Revenue Per Fund		
	General Fund	Debt Service Fund	Total
FY 2026 (proposed)	\$ 1,011,959	\$ 317,686	\$ 1,329,646
FY 2025 (actual)	\$ 692,622	\$ 443,119	\$ 1,135,741
\$ Variance	\$ 319,337	\$ (125,433)	\$ 193,905
% Variance	46.1%	-28.3%	17.1%