CLEARWATER CAY

Community Development District

Annual Operating Budget
Fiscal Year 2027

Adopted Budget

Approved July 23, 2026

Clearwater Cay Community Development District

Statement of Revenues, Expenditures and Changes in Fund Balances

Fiscal Year 2027 Annual Budget

General Fund

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Actual OCT-JAN	Projected FEB-SEP	Total Projected FY 2026	Budget FY 2027	
Revenues								
001.361001.0000 Interest - Investments	8,751	9,102	7,429	1,660	4,334	5,994	7,429	
001.361006.0000 Interest - Tax Collector	1	-	-	-	-	-	-	
001.363010.0000 Special Assmnts- Tax Collector	227,765	217,159	214,488	140,762	42,898	214,488	214,488	*
001.363050.0000 Special Assmnts- Delinquent	1,748	-	-	-	-	-	-	
001.363090.0000 Special Assmnts- Discounts	(5,732)	-	-	-	-	-	-	
001.369900.0000 Other Miscellaneous Revenues	1,351	5,079	1,000	1,247	583	1,830	1,000	
Total Revenues	**233,884**	**231,340**	**222,917**	**143,669**	**47,815**	**222,312**	**222,917**	
Other Sources/Uses								
001.369910.0000 Insurance Proceeds	66,933	-	-	-	-	-	-	
001.381550.0000 Fund Balance (Carry Forward)	-	-	56,771	-	56,771	56,771	64,882	
Total Other Sources/Uses	**66,933**	**-**	**56,771**	**-**	**56,771**	**56,771**	**64,882**	
Expenses								
Administrative								
001.511001.0000 Payroll-Wages	7,200	5,800	6,000	3,554	3,800	7,354	6,000	
001.512001.0000 Payroll-Processing Fees	1,474	1,308	1,331	528	776	1,305	1,324	
001.512004.0000 Supervisor Expenses	1,500	154	237	-	138	138	395	
001.512006.0000 Supervisor Pymts - Litigation	12,530	7,840	10,014	-	5,842	5,842	-	
001.521001.0000 Payroll-Taxes	912	688	791	459	461	921	800	
001.531013.0000 Profserv-Engineering	2,475	5,850	5,581	8,300	-	8,300	2,500	
001.531023.0000 Profserv-Legal Services	17,753	23,180	25,312	6,200	19,112	25,312	35,000	
001.531025.0000 Profserv-Litigation Expenses	87,024	174,090	146,269	9,875	56,250	66,125	149,036	
001.531027.0000 Profserv-Mgmt Consulting Serv	65,000	63,950	68,958	22,986	45,972	68,958	71,028	
001.531035.0000 Profserv-Property Appraiser	50	50	85	40	45	85	85	
001.532002.0000 Auditing Services	5,925	6,100	6,300	-	6,300	6,300	6,560	
001.541006.0000 Postage And Shipping	37	36	176	-	103	103	100	
001.545007.0000 Insurance - Worker's Comp	-	-	850	79	335	414	414	
001.548002.0000 Legal Advertising	2,696	3,223	1,517	-	884	884	1,500	
001.549001.0000 Other Services	-	936	500	-	500	500	-	
001.549900.0000 Miscellaneous Contingency	-	-	500	-	292	292	500	
001.549915.0000 Website	1,535	1,420	1,500	500	1,000	1,500	1,500	
001.554007.0000 Annual District Fee	175	175	175	175	-	175	175	
Total Administrative	**210,771**	**294,800**	**276,096**	**52,696**	**141,810**	**194,508**	**276,917**	
Flood Control/Stormwater Mgmt								
001.534084.0000 Contracts-Lakes	-	-	-	221	662	882	882	

001.546019.0000 R&M-Drainage	-	-	581	221	360	360	-
Total Flood Control/Stormwater Mgmt	**-**	**-**	**581**	**442**	**1,022**	**1,242**	**882**
Operations & Maintenance							
001.546001.0000 R&M-General	-	2,714	1,162	-	1,162	1,162	-
001.546002.0000 R&M-Garages	-	-	-	-	-	-	-
Total Operations & Maintenance	**-**	**2,714**	**1,162**	**-**	**1,162**	**1,162**	**-**
Landscape & Irrigation							
001.534032.0000 Contracts-Vegetation Maintenance	-	-	-	-	-	-	-
001.534050.0000 Contracts-Landscape	5,842	-	-	-	-	-	-
001.534073.0000 Contracts-Irrigation	-	-	-	-	-	-	-
Total Landscape & Irrigation	**5,842**	**-**	**-**	**-**	**-**	**-**	**-**
Roads & Streets							
001.546084.0000 R&M-Sidewalks	-	-	287	-	287	287	-
001.546085.0000 R&M-Signage	-	-	142	-	83	83	-
001.546137.0000 R&M-Belleair Road	7,789	260	1,420	-	828	828	10,000
Total Roads & Streets	**7,789**	**260**	**1,849**	**-**	**1,198**	**1,198**	**10,000**
Reserves							
Total Reserves	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenses	**224,402**	**529,114**	**279,688**	**53,138**	**145,192**	**198,110**	**287,799**
Excess Revenue Over (Under) Expenditures	**76,415**	**(147,676)**	**-**	**90,532**	**(40,606)**	**80,973**	**-**
Beginning Fund Balance	88,701	165,116	150,103			93,257	117,459
Ending Fund Balance	165,116	93,257	93,332			117,459	52,577

** The assessments collection figure is net of collections costs and potential discounts for early payment*

Clearwater Cay Community Development District

Statement of Revenues, Expenditures and Changes in Fund Balances

Fiscal Year 2027 Annual Budget

ASSESSMENT SCHEDULE

		FISCAL YEAR 2026			*FISCAL YEAR 2027*		
UNIT TYPE	**NUMBER OF UNITS**	**GENERAL FUND**	**DEBT SERVICE FUND**	**TOTAL ANNUAL ASSESSMENT**	**GENERAL FUND**	**DEBT SERVICE FUND**	**TOTAL ANNUAL ASSESSMENT**
Condo	21	327.67	-	**327.67**	327.67	-	**327.67**
Condo	51	378.74	-	**378.74**	378.74	-	**378.74**
Condo	42	417.04	-	**417.04**	417.04	-	**417.04**
Condo	15	472.36	-	**472.36**	472.36	-	**472.36**
Condo	57	485.13	-	**485.13**	485.13	-	**485.13**
Condo	63	523.43	-	**523.43**	523.43	-	**523.43**
Condo	42	574.49	-	**574.49**	574.49	-	**574.49**
Condo	15	629.81	-	**629.81**	629.81	-	**629.81**
Condo	15	740.46	-	**740.46**	740.46	-	**740.46**
Condo	15	795.78	-	**795.78**	795.78	-	**795.78**
Harbourside Grande	1	55,816.70	-	**55,816.70**	55,816.70	-	**55,816.70**
Office Building	1	4,316.49	-	**4,316.49**	4,316.49	-	**4,316.49**

Gross Assessments:	228,179
Discounts and Collection Costs:	13,691
Net Assessments Budgeted:	**214,488**