

K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT



**FY 2026-2027
BUDGET WORKSHOP**

Date of Meeting: Monday, July 13, 2026
Time: 6:00 PM
Location: Amenities Center located at 10820 Mistflower Lane 19037
Tampa, Florida 33647

AGENDA

For the full agenda packet, please contact: Patricia@havenmgtsol.com

- I. Call to Order/ Roll Call**
- II. Fiscal Year 2026-2027 Budget** **EXHIBIT 1**
- III. Audience Comments**
- IV. Supervisor Requests**
- V. Adjournment**

Exhibit 1

Return to Agenda

K -BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2027 PROPOSED ANNUAL BUDGET



STATEMENT 1
K -BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT
FY 2027 PROPOSED BUDGET

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 AMENDED	FY 2026 ACTUAL 03.31.2026	FY 2027 PROPOSED	VARIANCE 2026 to 2027
1 REVENUES							
2 SPECIAL ASSESSMENTS							
3 SPECIAL ASSESSMENTS VIA TAX ROLL	1,695,515	1,867,963	2,049,022	2,004,580	1,952,760	2,004,580	-
4 TAX ROLL FOR TRANSFER TO RESERVE FUND	-	-	-	-	-	201,903	201,903
5 SPECIAL ASSESSMENTS Total	1,695,515	1,867,963	2,049,022	2,004,580	1,952,760	2,206,483	201,903
6 INTEREST INCOME							
7 INTEREST INCOME	12,676	27,514	39,218	-	22,714	-	-
8 INTEREST INCOME Total	12,676	27,514	39,218	-	22,714	-	-
9 PRIOR YEAR BALANCE							
10 FUND BALANCE FORWARD - UNASSIGNED	-	-	-	495,233	-	-	(495,233)
11 PRIOR YEAR BALANCE Total	-	-	-	495,233	-	-	(495,233)
12 OTHER MISC. REVENUES							
13 MISCELLANEOUS REVENUES	37,682	18,525	14,861	-	7,488	-	-
14 OTHER MISC. REVENUES Total	37,682	18,525	14,861	-	7,488	-	-
15 REVENUES Total	1,745,873	1,914,002	2,103,101	2,499,813	1,982,962	2,206,483	(293,330)
16 EXPENDITURES							
17 FINANCE AND ADMINISTRATIVE							
18 SUPERVISORS FEES	8,342	8,800	13,400	13,000	5,200	14,000	1,000
19 ADMINISTRATIVE SERVICES	4,820	5,061	5,061	5,213	2,404	2,404	(2,809)
20 DISTRICT MANAGEMENT	21,563	22,352	22,642	23,321	11,317	21,234	(2,087)
21 DISTRICT ENGINEER	8,998	18,605	26,971	17,000	25,658	32,000	15,000
22 ASSESSMENT ROLL	5,200	5,460	5,460	5,624	5,187	5,187	(437)
23 FINANCIAL & REVENUE COLLECTIONS	5,200	5,460	5,460	5,624	2,594	5,187	(437)
24 ACCOUNTING SERVICES	19,282	20,246	20,246	20,853	9,617	19,234	(1,619)
25 AUDITING SERVICES	6,000	4,840	4,800	5,000	-	5,500	500
26 MISCELLANEOUS FEES & MAILINGS	996	-	-	-	-	1,500	1,500
27 PUBLIC OFFICIALS LIABILITY INSURANCE	2,733	2,829	3,027	4,105	3,209	3,519	(586)
28 BANK FEES & CREDIT CARD FEES	1,417	1,007	1,308	1,100	1,168	1,400	300
29 DUES, LICENSES & FEES	242	175	1,571	500	375	2,250	1,750
30 LEGAL ADVERTISING	8,633	4,987	1,309	5,000	302	1,500	(3,500)
31 WEBSITE FEES & FOR REMEDIATION	3,001	2,737	2,738	4,378	2,138	2,800	(1,578)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 AMENDED	FY 2026 ACTUAL 03.31.2026	FY 2027 PROPOSED	VARIANCE 2026 to 2027
32 DISTRICT COUNSEL	44,135	84,481	116,276	35,000	22,166	55,000	20,000
33 LITIGATION.MEDIATION	-	-	-	75,000	140,281	-	(75,000)
34 FINANCE AND ADMINISTRATIVE Total	140,562	187,040	230,269	220,718	231,616	172,715	(48,003)
35 DEBT ADMINISTRATION							
36 DISSEMINATION AGENT	6,000	6,000	6,000	6,000	3,000	2,404	(3,596)
37 TRUSTEE FEES	7,927	10,961	11,044	10,040	10,034	6,500	(3,540)
38 ARBITRAGE REBATE CALCULATION	900	900	450	900	-	900	-
39 DEBT ADMINISTRATION Total	14,827	17,861	17,494	16,940	13,034	9,804	(7,136)
40 SECURITY OPERATIONS							
41 GATE MAINTENANCE & REPAIRS	40,567	52,068	69,995	60,000	9,122	25,000	(35,000)
42 GATE INTERNET	-	-	-	-	9,964	15,000	15,000
43 SECURITY MONITORING SERVICES	140,967	134,480	32,029	51,734	23,351	51,224	(510)
44 SECURITY OPERATION Total	181,534	186,548	102,024	111,734	42,437	91,224	(20,510)
45 ELECTRIC UTILITY SERVICES							
46 UTILITY SERVICES	80,313	92,973	86,344	95,000	38,395	97,850	2,850
47 UTILITY-RECREATION FACILITIES	17,998	18,804	15,046	40,000	7,060	40,800	800
48 UTILITY-STREET LIGHTS	149,049	147,955	180,416	175,000	96,149	183,750	8,750
49 ELECTRIC UTILITY SERVICES Total	247,360	259,732	281,806	310,000	141,604	322,400	12,400
50 GARBAGE/SOLID WASTE CONTROL SERVICES							
51 GARBAGE-RECREATION FACILITY	2,925	3,198	5,798	6,000	4,266	8,700	2,700
52 GARBAGE/SOLID WASTE CONTROL SERVICES Total	2,925	3,198	5,798	6,000	4,266	8,700	2,700
53 WATER-SEWER COMBINATION SERVICES							
54 UTILITY SERVICES - WATER	1,913	2,319	9,634	3,500	13,253	28,800	25,300
55 WATER-SEWER COMBINATION SERVICES Total	1,913	2,319	9,634	3,500	13,253	28,800	25,300
56 STORM WATER CONTROL							
57 AQUATIC MAINTENANCE	44,460	49,253	58,320	58,320	29,160	60,653	2,333
58 LAKE/POND BANK MAINTENANCE & REPAIR	4,600	1,490	908	5,000	908	5,000	-
59 STORMWATER ASSESSMENTS	-	-	-	-	9,070	9,100	9,100
60 WETLAND MONITORING & MAINTENANCE	4,739	4,308	-	5,000	-	5,000	-
61 STORM WATER CONTROL Total	53,799	55,051	59,228	68,320	39,138	79,753	11,433

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 AMENDED	FY 2026 ACTUAL 03.31.2026	FY 2027 PROPOSED	VARIANCE 2026 to 2027
62 OTHER PHYSICAL ENVIRONMENT							
63 PROPERTY INSURANCE	28,300	42,791	42,221	50,099	41,688	41,584	(8,515)
64 GENERAL LIABILITY INSURANCE	3,341	3,458	3,700	4,163	3,996	3,530	(633)
65 ENTRY AND WALLS REPAIRS & MAINTENANCE	10,375	4,698	-	8,000	-	8,000	-
66 LANDSCAPE MAINTENANCE	425,206	376,872	437,416	400,000	239,285	459,063	59,063
67 WELL MAINTENANCE	37,924	9,509	11,438	15,000	-	15,000	-
68 TREE REMOVAL	-	-	-	25,000	-	25,000	-
69 LANDSCAPE REPLACEMENT-PLANTS, SHRUBS, TREES	12,749	21,901	7,827	25,000	6,506	25,000	-
70 LANDSCAPE INSPECTION SERVICES	-	10,800	12,000	13,200	6,600	9,600	(3,600)
71 FIRE ANT TREATMENT	-	8,125	7,625	10,000	-	10,000	-
72 HOLIDAY DECORATIONS	16,750	19,148	21,448	25,000	20,198	25,000	-
73 STORM CLEANUP	-	-	-	50,000	-	50,000	-
74 LANDSCAPE- MULCH	42,456	50,000	53,550	55,000	9,360	55,000	-
75 LANDSCAPE ANNUALS	24,411	22,974	43,442	47,093	31,060	40,950	(6,143)
76 FIELD SERVICES	8,800	-	-	-	-	-	-
77 IRRIGATION REPAIR	25,592	20,207	13,042	25,000	8,517	25,000	-
78 WILDLIFE MANAGEMENT SERVICES	-	-	-	5,000	-	5,000	-
79 RUST PREVENTION	19,700	16,900	26,520	19,140	11,890	28,454	9,314
80 OTHER PHYSICAL ENVIRONMENT Total	655,604	607,383	680,229	776,695	379,100	826,182	49,487
81 ROAD & STREET FACILITIES							
82 PARKING LOT REPAIR & MAINTENANCE	-	-	-	1,500	-	1,500	-
83 ROADWAY REPAIR & MAINTENANCE	-	-	-	5,000	-	5,000	-
84 SIDEWALK MAINTENANCE & REPAIR	-	-	-	5,000	-	5,000	-
85 STREET SIGN REPAIR & MAINTENANCE	-	-	-	500	-	500	-
86 ROAD & STREET FACILITIES Total	-	-	-	12,000	-	12,000	-

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 AMENDED	FY 2026 ACTUAL 03.31.2026	FY 2027 PROPOSED	VARIANCE 2026 to 2027	
87	PARK & RECREATION							
88	MANAGEMENT CONTRACT	180,822	214,591	210,333	278,284	79,032	263,605	(14,679)
89	LIGHTING REPLACEMENT	627	3,997	22	2,500	28	2,500	-
90	CLUBHOUSE MAINTENANCE & REPAIR	5,528	11,465	20,845	10,000	1,386	15,000	5,000
91	OFFICE SUPPLIES	3,140	3,536	2,160	2,500	3,408	2,500	-
92	TENNIS COURT MAINTENANCE & SUPPLIES	869	-	-	-	-	3,000	3,000
93	CLUBHOUSE- FACILITY JANITORIAL SERVICE	2,728	-	-	-	-	-	-
94	POOL SERVICE CONTRACT	19,800	27,240	34,080	34,080	17,040	35,443	1,363
95	POOL PERMITS	275	275	275	300	-	300	-
96	POOL REPAIR & MAINTENANCE	239	4,955	11,962	6,500	147	6,500	-
97	FACILITY A/C & HEATING MAINTENANCE & REPAIRS	3,314	1,198	18,413	3,500	-	3,500	-
98	FURNITURE REPAIR/REPLACEMENT	140	-	117	12,500	-	12,500	-
99	PLAY GROUND EQUIPMENT MAINTENANCE & REPAIRS	-	-	-	500	6,415	2,500	2,000
100	TELEPHONE, CABLE & INTERNET	3,939	3,190	3,480	4,000	1,993	4,000	-
101	ATHLETIC COURT/FIELD/PLAYGROUND MAINTENANCE	240	7,456	944	5,000	304	5,000	-
102	PEST CONTROL & TERMITE BOND	1,165	1,099	996	3,509	426	1,500	(2,009)
103	CLUBHOUSE SUPPLIES	4,423	3,486	2,297	3,500	1,581	3,500	-
104	UTILITY GOLF CART MAINTENANCE	-	1,225	1,119	1,500	154	3,500	2,000
105	DOG WASTE STATION SUPPLIES & MAINTENANCE	210	-	1,054	500	465	1,000	500
106	PARK & RECREATION Total	227,459	283,713	308,097	368,673	112,379	365,848	(2,825)
107	SPECIAL EVENTS & CONTINGENCY							
108	CLUBHOUSE-SPECIAL EVENTS	4,968	7,570	6,337	15,000	4,289	15,000	-
109	MISCELLANEOUS CONTINGENCY	27,569	9,880	1,354	165,233	7,407	72,154	(93,079)
110	CAPITAL OUTLAY	-	140,053	111,465	-	-	-	-
111	SPECIAL EVENTS & CONTINGENCY Total	32,537	157,503	119,156	180,233	11,696	87,154	(93,079)
112	TOTAL EXPENDITURES BEFORE OTHER FINANCING	1,558,520	1,760,348	1,813,735	2,074,813	988,524	2,004,580	(70,233)
113	ADDITIONAL SOURCES/(USES) OF FUNDS							
114	OTHER FINANCING							
115	Special	-	-	139,968	-	-	-	-
116	INTERFUND TRANSFER (EXPENSE)	-	-	(23,396)	425,000	-	201,903	(223,097)
117	ASSET PURCHASE	-	-	(329,170)	-	-	-	-
118	OTHER FINANCING Total	-	-	(212,598)	425,000	-	201,903	(223,097)
119	TOTAL EXPENDITURES	1,558,520	1,760,348	2,026,333	2,499,813	988,524	2,206,483	(293,330)
120								
121	NET CHANGE IN FUND BALANCE	187,353	153,654	76,768	-	994,438	0	0

STATEMENT 2
K -BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT
FY 2027 PROPOSED BUDGET - RESERVES ALLOCATION

	FY 2026 AMENDED	FY 2027 PROPOSED	VARIANCE
REVENUES			
INTEREST	-	-	-
SPECIAL ASSESSMENTS	120,000	-	(120,000)
REVENUES Total	120,000	-	(120,000)
EXPENDITURES			
CAPITAL RESERVES	-	-	-
INCREASE IN FUND BALANCE	545,000	201,903	(343,097)
EXPENDITURES Total	545,000	201,903	(343,097)
OTHER FINANCING SOURCES & USES			
TRANSFER IN - GENERAL FUND	425,000	201,903	(223,097)
OTHER FINANCING SOURCES & USES Total	425,000	201,903	(223,097)
EXCESS OF REVENUES OVER/(UNDER) EXPENDITURES	-	-	-
FUND BALANCES			
FUND BALANCE BEGINNING	300,112	965,112	
INCREASE IN FUND BALANCE	665,000	201,903	
FUND BALANCES Total	965,112	1,167,015	
Balance Recommended by Reserve Study	1,107,199	1,306,095	
Underfunded	142,087	139,080	

STATEMENT 3
K -BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT
BUDGET DESCRIPTIONS / CONTRACTS SUMMARY

	DESCRIPTION	AMOUNT
16	EXPENDITURES	
17	FINANCE AND ADMINISTRATIVE	
18	SUPERVISORS FEES	
	Compensation paid to elected members of the CDD Board of Supervisors for attending officially scheduled meetings, as authorized by Florida Statutes.	14,000
19	ADMINISTRATIVE SERVICES	
	Costs associated with providing administrative support to the District, including preparation of meeting agendas, minutes, correspondence, and records management.	2,404
20	DISTRICT MANAGEMENT	
	Professional management services provided by a licensed firm responsible for overseeing the District's day-to-day operations, vendor coordination, board support, and statutory compliance.	21,234
21	DISTRICT ENGINEER	
	Fees for the District's consulting engineer who provides technical services including infrastructure inspections, preparation of bid specifications, project oversight, and compliance with regulatory requirements.	32,000
22	ASSESSMENT ROLL	
	Expenses related to the preparation and certification of the annual assessment roll, which determines each property owner's share of the District's operating and debt service costs.	5,187
23	FINANCIAL & REVENUE COLLECTIONS	
	Costs incurred for the administration and collection of assessments, including coordination with the county tax collector and monitoring of payments.	5,187
24	ACCOUNTING SERVICES	
	Charges for preparing the District's financial statements, general ledger maintenance, accounts payable processing, and financial reporting in accordance with governmental standards.	19,234
25	AUDITING SERVICES	
	Professional fees for the annual independent audit of the District's financial records, as required by Florida Statutes.	5,500
26	MISCELLANEOUS MAILINGS	
	Postage and material costs for District-wide mailings such as public hearing notices, budget summaries, meeting announcements, and regulatory correspondence.	1,500
27	PUBLIC OFFICIALS LIABILITY INSURANCE	
	Insurance coverage protecting the District and its Board members from claims arising from alleged wrongful acts while performing their official duties.	3,519

	DESCRIPTION	AMOUNT
28	BANK FEES & CREDIT CARD FEES	
	Charges incurred for banking services, including account maintenance, check processing, wire transfers, and other financial transactions related to District operations.	1,400
29	DUES, LICENSES & FEES	
	Annual fees required for the District to remain in good standing with state and regulatory entities, including Florida Department of Economic Opportunity (DEO) and other applicable agencies such as Hillsborough County Tax Collector	2,250
30	LEGAL ADVERTISING	
	Costs for publishing statutorily required public notices in a local newspaper, such as budget hearings, meeting schedules, and rule adoptions, in compliance with Florida law.	1,500
31	WEBSITE FEES & FOR REMEDIATION	
	Expenses for hosting, maintaining, and updating the District's official website, as well as remediating documents to ensure ongoing ADA compliance.	2,800
32	DISTRICT COUNSEL	
	Legal services provided by the District's attorney, including contract reviews, legal guidance to the Board, and representation in matters related to governance and operations.	55,000
33	LITIGATION.MEDIATION	
	Legal services provided by the District's attorney for litigation	-
34	FINANCE AND ADMINISTRATIVE Total	172,715
	Fees paid to a designated agent responsible for submitting the District's financial and operating disclosures to bondholders and regulatory agencies, as required by continuing disclosure agreements.	2,404
37	TRUSTEE FEES	
	Annual fees paid to the bond trustee (usually a bank or financial institution) for administering the District's bond accounts, processing debt service payments, and maintaining compliance with trust indenture provisions.	6,500
38	ARBITRAGE REBATE CALCULATION	
	Professional services for calculating arbitrage liability on tax-exempt bonds to ensure the District remains compliant with IRS regulations and avoids penalties.	900
39	DEBT ADMINISTRATION Total	9,804
40	SECURITY OPERATIONS	
41	GATE MAINTENANCE & REPAIRS	
	Costs associated with hiring local law enforcement officers to provide supplemental security patrols and community presence during peak hours or special events and serve in the off duty capacity	25,000
42	GATE INTERNET	
	Costs Associated with the Internet Provided at the Gates For Access	15,000
43	SECURITY MONITORING SERVICES	
	Costs associated with maintaining the security monitoring service in the District The monthly amount is \$3,602 and a quarterly billing is \$2,000 for preventive guard maintenance	51,224

	DESCRIPTION	AMOUNT
44	SECURITY OPERATION Total	91,224
45	ELECTRIC UTILITY SERVICES	
46	UTILITY SERVICES Expenses for electric, water, and other utility services required for the general operation of District infrastructure and common areas.	97,850
47	UTILITY-RECREATION FACILITIES Utility charges specifically related to the operation of recreation amenities such as clubhouses, pools, and sports courts.	40,800
48	UTILITY-STREET LIGHTS Electric service fees for streetlights throughout the District to ensure roadway and pedestrian safety.	183,750
49	ELECTRIC UTILITY SERVICES Total	322,400
50	GARBAGE/SOLID WASTE CONTROL SERVICES	
51	GARBAGE-RECREATION FACILITY Trash collection services dedicated to recreation facilities, including the clubhouse, pools, and parks. Amount increased December 2025	8,700
52	GARBAGE/SOLID WASTE CONTROL SERVICES Total	8,700
53	WATER-SEWER COMBINATION SERVICES	
54	UTILITY SERVICES - WATER Water needed for the continuous operation of District utilities	28,800
55	WATER-SEWER COMBINATION SERVICES Total	28,800
56	STORM WATER CONTROL	
57	AQUATIC MAINTENANCE Ongoing maintenance and treatment of community lakes and ponds to control algae, maintain water quality, and preserve aquatic health. Contract is for \$4,860 monthly with a CPI increase annually. Contract will need to be renewed in March 2027. adjusted for a 4% CPI increase	60,653
58	LAKE/POND BANK MAINTENANCE & REPAIR Repairs and restoration of lake and pond banks due to erosion or storm damage, ensuring structural integrity and aesthetic appeal.	5,000
59	STORMWATER ASSESSMENTS Assessment expenditures from Hillsborough County	9,100
60	WETLAND MONITORING & MAINTENANCE Professional monitoring and upkeep of the District's designated wetland areas to ensure environmental compliance and ecological health.	5,000
61	STORM WATER CONTROL Total	79,753
62	OTHER PHYSICAL ENVIRONMENT	
63	PROPERTY INSURANCE Premiums for property insurance coverage on District-owned facilities and assets, protecting against damage or loss due to fire, weather, or vandalism.	41,584
64	GENERAL LIABILITY INSURANCE Premiums for general liability insurance to protect the District against claims of bodily injury, property damage, or personal injury occurring on District property.	3,530
65	ENTRY AND WALLS REPAIRS & MAINTENANCE Repair and upkeep of community entrance features, perimeter walls, and signage to preserve appearance and structural condition.	8,000
66	LANDSCAPE MAINTENANCE Ongoing landscaping services including mowing, trimming, fertilization, and plant bed maintenance throughout District common areas.	459,063

	DESCRIPTION	AMOUNT
67	WELL MAINTENANCE Routine maintenance and repairs for irrigation wells that support the District's landscape and common area irrigation systems.	15,000
68	TREE REMOVAL The removal of dead or dying trees thruout the District	25,000
69	LANDSCAPE REPLACEMENT-PLANTS, SHRUBS, TREES Replacement of damaged, diseased, or aging plants, shrubs, and trees within common areas and along community roadways.	-
70	LANDSCAPE INSPECTION SERVICES Third-party inspections and reporting to ensure the landscape contractor is meeting performance standards and maintenance expectations.	25,000
71	FIRE ANT TREATMENT Treatment and control of fire ant infestations within common areas, parks, and recreational spaces to protect residents and property.	-
72	HOLIDAY DECORATIONS Purchase, installation, and removal of holiday lights and decorations at community entrances and designated common areas. Track lighting contract was entered into with a five year term in September 2023. The annual payment is \$12,898. The remaining annual payment amount of \$6,250 is related to additional wreath decorations thruout the District. An additinal amount is set aside for any other decorations that may be deemed necessary.	10,000
73	STORM CLEANUP The cleanup associated with the impacts of storms and hurricanes on District property	-
74	LANDSCAPE- MULCH	50,000
		-

	DESCRIPTION	AMOUNT
	Periodic application of mulch to plant beds for weed control, moisture retention, and enhancement of community aesthetics.	55,000
75	LANDSCAPE ANNUALS	-
	Installation and seasonal replacement of flowering annual plants in high-visibility locations such as entrances and amenity centers. Contractor shall install 500 (4") annuals up to 4 times per year	40,950
76	FIELD SERVICES	-
	This category is no longer utilized as it has moved to landscape inspection services	-
77	IRRIGATION REPAIR	
	Costs for the repair and replacement of irrigation system components, including valves, pumps, sprinkler heads, and controllers.	25,000
78	WILDLIFE MANAGEMENT SERVICES	
	Contracted services for the humane removal, relocation, or management of wildlife that may pose safety or property concerns within the District.	5,000
79	RUST PREVENTION	
	Treatment systems and products used to prevent rust staining on buildings, sidewalks, and landscape features caused by irrigation using well water.	28,454
80	OTHER PHYSICAL ENVIRONMENT Total	826,182
81	ROAD & STREET FACILITIES	
82	PARKING LOT REPAIR & MAINTENANCE	
	Expenses related to the repair and maintenance of the amenity parking lot	1,500
83	ROADWAY REPAIR & MAINTENANCE	
	Expenses for the repair and upkeep of community roadways, including asphalt patching, signage, striping, and minor resurfacing work.	5,000
84	SIDEWALK MAINTENANCE & REPAIR	
	Expenses related to the maintenance and repairs of District owned sidewalks	5,000
85	STREET SIGN REPAIR & MAINTENANCE	
	Expenses related to the maintenance and repairs of District owned signage	500
86	ROAD & STREET FACILITIES Total	12,000
87	PARK & RECREATION	
88	MANAGEMENT CONTRACT	-
	Payment for professional management services provided under contract to oversee the District's operations, vendors, compliance, and Board support.	263,605
89	LIGHTING REPLACEMENT	-
	Expenses related to the repairs and maintenance of the lighting at the amenity center	2,500
90	CLUBHOUSE MAINTENANCE & REPAIR	-
	General maintenance and repair for clubhouse items	15,000
91	OFFICE SUPPLIES	-
	The costs related to our purchase of basic office supplies for the amenity center	2,500
92	TENNIS COURT MAINTENANCE & SUPPLIES	-
	Expenses related to the maintenance and repair of the infrastructure related to the tennis facility	3,000
93	CLUBHOUSE- FACILITY JANITORIAL SERVICE	-
	Routine janitorial services for cleaning and sanitizing the clubhouse facilities, including restrooms, floors, and common areas.	-
94	POOL SERVICE CONTRACT	-

DESCRIPTION		AMOUNT
	Contracted services for regular cleaning, chemical balancing, and maintenance of community pools to ensure safety and regulatory compliance. Th Distrriect contracts with Suncoast for \$2,300 per month	35,443
95	POOL PERMITS Permit fees required by local or state health departments for operation of public swimming pools within the District.	300
96	POOL REPAIR & MAINTENANCE Expenses related to maaintenance and repair of pool related needs	6,500
97	FACILITY A/C & HEATING MAINTENANCE & REPAIRS Scheduled service and emergency repairs for HVAC systems in District-owned facilities to ensure climate control and equipment efficiency.	3,500
98	FURNITURE REPAIR/REPLACEMENT Costs for repairing or replacing worn or damaged furniture in community amenities, including the clubhouse and common areas.	12,500
99	PLAY GROUND EQUIPMENT MAINTENANCE & REPAIRS Repairs and upkeep of playground structures, surfacing, and safety features to maintain usability and comply with safety standards.	2,500
100	TELEPHONE, CABLE & INTERNET Monthly service charges and equipment support for telephone, fax, and internet connections at District facilities and amenities. Brighthouse approximates \$750 per month	4,000
101	ATHLETIC COURT/FIELD/PLAYGROUND MAINTENANCE Ongoing maintenance and minor repairs of athletic courts, parks, and decorative fountains to ensure usability and visual appeal.	5,000
102	PEST CONTROL & TERMITE BOND Scheduled pest control services and termite protection to safeguard District facilities and landscaped areas from infestation and structural damage. Contract provides for quarterly payment of \$142. Additional expenses for any additional pest control services that may be warranted	1,500
103	CLUBHOUSE SUPPLIES Purchase of general cleaning supplies for the maintenance of the clubhouse area	3,500
104	UTILITY GOLF CART MAINTENANCE Routine maintenance and repair costs for District-owned vehicles used by staff for community operations and inspections. Inclusive of gas for the cart	3,500
105	DOG WASTE STATION SUPPLIES & MAINTENANCE Expenses for purchasing and restocking dog waste bags and supplies for community dog waste stations to support cleanliness and resident compliance.	1,000

	DESCRIPTION	AMOUNT
106	PARK & RECREATION Total	365,848
107	SPECIAL EVENTS & CONTINGENCY	
108	CLUBHOUSE-SPECIAL EVENTS	-
	Funding for resident-oriented events and programs held at the clubhouse or community areas, including holiday celebrations, socials, and activities.	15,000
109	MISCELLANEOUS CONTINGENCY	-
	Unallocated reserve funds set aside to cover unforeseen or miscellaneous expenses not specifically budgeted elsewhere.	72,154
110	CAPITAL OUTLAY	-
	Funds allocated for significant purchases or construction projects involving new assets or major facility improvements. Includes an amount of \$36,272 for fence	-
111	SPECIAL EVENTS & CONTINGENCY Total	87,154
112	TOTAL EXPENDITURES BEFORE OTHER FINANCING	2,004,580
113	ADDITIONAL SOURCES/(USES) OF FUNDS	
114	OTHER FINANCING	
	INTERFUND TRANSFER (REVENUE)	
	Transfer of funds from other funds to the general operating fund	-
116	INTERFUND TRANSFER (EXPENSE)	
	Transfer of funds from the general operating fund to other funds	201,903
117	ASSET PURCHASE	
	The purchase of assets for the District	-
	OTHER FINANCING Total	201,903
	ADDITIONAL SOURCES/(USES) OF FUNDS Total	

**K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT
COMPARISON OF PROPOSED FY 2027 ASSESSMENTS TO FY 2026 ASSESSMENTS**

LOT SIZE AND TYPE	ACTUAL	PROPOSED	INCREASE (DECREASE)	
	FISCAL YEAR 2026	FISCAL YEAR 2027	\$	%
40' Phase 3: 17A-3				
Debt Service	\$970.45	\$970.45 (1)	\$0.00	0.00%
Operations & Maintenance	\$2,082.76	\$2,143.83 (2)	\$61.07	2.93%
Total	\$3,053.21	\$3,114.28	\$61.07	2.00%
50' Phase 1: 17A-1				
Debt Service	\$1,169.22	\$1,169.22 (1)	\$0.00	0.00%
Operations & Maintenance	\$2,529.43	\$2,622.95 (2)	\$93.52	3.70%
Total	\$3,698.65	\$3,792.17	\$93.52	2.53%
50' Phase 2, 3: 17A-3				
Debt Service	\$1,169.22	\$1,169.22 (1)	\$0.00	0.00%
Operations & Maintenance	\$2,529.43	\$2,622.95 (2)	\$93.52	3.70%
Total	\$3,698.65	\$3,792.17	\$93.52	2.53%
50' Parcels I,G: 21				
Debt Service	\$1,169.94	\$1,169.94 (1)	\$0.00	0.00%
Operations & Maintenance	\$2,529.43	\$2,622.95 (2)	\$93.52	3.70%
Total	\$3,699.37	\$3,792.89	\$93.52	2.53%
65' Phase 1: 17A-1				
Debt Service	\$1,519.98	\$1,519.98 (1)	\$0.00	0.00%
Operations & Maintenance	\$3,199.45	\$3,341.63 (2)	\$142.18	4.44%
Total	\$4,719.43	\$4,861.61	\$142.18	3.01%
65' Phase 2, 3: 17A-3				
Debt Service	\$1,519.98	\$1,519.98 (1)	\$0.00	0.00%
Operations & Maintenance	\$3,199.45	\$3,341.63 (2)	\$142.18	4.44%
Total	\$4,719.43	\$4,861.61	\$142.18	3.01%
65' Parcels D,G: 21				
Debt Service	\$1,520.92	\$1,520.92	\$0.00	0.00%
Operations & Maintenance	\$3,199.45	\$3,341.63	\$142.18	4.44%
Total	\$4,720.37	\$4,862.55	\$142.18	3.01%
Villa Phase 1: 17A-1				
Debt Service	\$970.45	\$970.45 (1)	\$0.00	0.00%
Operations & Maintenance	\$1,636.08	\$1,664.72 (2)	\$28.64	1.75%
Total	\$2,606.53	\$2,635.17	\$28.64	1.10%

(1) Annual debt service assessment includes principal, interest, Hillsborough County collection costs and early payment discount costs.

K-BAR RANCH II COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2027 DEBT SERVICE AND O&M ASSESSMENT SCHEDULE

	FY 2027 ADMIN. BUDGET	FY 2027 FIELD BUDGET	FY 2027 TOTAL BUDGET
FY 2027 OPERATIONS & MAINTENANCE BUDGET-TAX ROLL	\$182,519.00	2,023,963.60	\$2,206,482.60
COLLECTION COSTS @ 6.00%	\$11,650.15	\$129,189.17	\$140,839.31
TOTAL GROSS FY 2027 O&M ASSESSMENT	\$194,169.15	\$2,153,152.77	\$2,347,321.91

ALLOCATION OF OPERATIONS & MAINTENANCE ASSESSMENTS

LOT SIZE BOND SERIES REFERENCE	LOT/UNIT SIZE & PHASE	TOTAL UNITS ASSESSED	ALLOCATION OF ADMINISTRATIVE ASSESSMENT					ALLOCATION OF FIELD ASSESSMENT					TOTAL O&M BUDGET	FY 2027 O&M PER LOT
			EAU/UNIT	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	ADMIN. PER LOT	EAU/UNIT	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	FIELD PER LOT		
40' 17A-3	Phase 2,3 SF 40'	78	1.00	78.00	9.13%	\$17,734.42	\$227.36	0.80	62.40	6.94%	\$149,484.57	\$1,916.47	\$167,218.99	\$2,143.83
50' 17A-1	Phase 1 SF 50'	71	1.00	71.00	8.31%	\$16,142.87	\$227.36	1.00	71.00	7.90%	\$170,086.61	\$2,395.59	\$186,229.48	\$2,622.95
50' 17A-3	Phase 2,3 SF 50'	190	1.00	190.00	22.25%	\$43,199.23	\$227.36	1.00	190.00	21.14%	\$455,161.35	\$2,395.59	\$498,360.58	\$2,622.95
50' 21	Parcel I D G SF 50'	183	1.00	183.00	21.43%	\$41,607.67	\$227.36	1.00	183.00	20.36%	\$438,392.25	\$2,395.59	\$479,999.93	\$2,622.95
65' 17A-1	Phase 1 SF 65'	101	1.00	101.00	11.83%	\$22,963.80	\$227.36	1.30	131.30	14.61%	\$314,540.45	\$3,114.26	\$337,504.25	\$3,341.63
65' 17A-3	Phase 2,3 SF 65'	80	1.00	80.00	9.37%	\$18,189.15	\$227.36	1.30	104.00	11.57%	\$249,140.95	\$3,114.26	\$267,330.10	\$3,341.63
65' 21	Parcel I D G SF 65'	95	1.00	95.00	11.12%	\$21,599.61	\$227.36	1.30	123.50	13.74%	\$295,854.88	\$3,114.26	\$317,454.49	\$3,341.63
Villa 17A-1	Phase 1 Villa	56	1.00	56.00	6.56%	\$12,732.40	\$227.36	0.60	33.60	3.74%	\$80,491.69	\$1,437.35	\$93,224.10	\$1,664.72
TOTAL		854		854.00	100.00%	\$194,169.15		898.80		100.00%	\$2,153,152.77		\$2,347,321.91	
LESS: Hillsborough County Collection Costs (2%) and Early Payment Discount Costs (4%)						(\$11,650.15)					(\$129,189.17)		(\$140,839.31)	
NET REVENUE TO BE COLLECTED						\$182,519.00					\$2,023,963.60		\$2,206,482.60	

TOTAL DEBT SERVICE REVENUE

LOT SIZE BOND SERIES REFERENCE	LOT/UNIT SIZE & PHASE	TOTAL # OF LOTS ASSESSED			TOTAL EXPECTED REVENUE			
		SERIES 2017 A-1	SERIES 2017 A-3	SERIES 2021	SERIES 2017 A-1	SERIES 2017 A-3	SERIES 2021	
40' 17A-3	Phase 2,3 SF 40'	0	78	0	\$0.00	\$75,695.10	\$0.00	
50' 17A-1	Phase 1 SF 50'	70	0	0	\$81,845.40	\$0.00	\$0.00	
50' 17A-3	Phase 2,3 SF 50'	0	190	0	\$0.00	\$222,151.80	\$0.00	
50' 21	Parcel I D G SF 50'	0	0	183	\$0.00	\$0.00	\$214,099.02	
65' 17A-1	Phase 1 SF 65'	101	0	0	\$153,517.98	\$0.00	\$0.00	
65' 17A-3	Phase 2,3 SF 65'	0	80	0	\$0.00	\$121,598.40	\$0.00	
65' 21	Parcel I D G SF 65'	0	0	95	\$0.00	\$0.00	\$144,487.40	
Villa 17A-1	Phase 1 Villa	56	0	0	\$54,345.20	\$0.00	\$0.00	
TOTAL		227	348	278	\$289,708.58	\$419,445.30	\$358,586.42	
LESS: Hillsborough County Collection Costs (2%) and Early Payment Discount Costs (4%)						(\$17,382.51)	(\$25,166.72)	(\$21,515.19)
NET REVENUE TO BE COLLECTED						\$272,326.07	\$394,278.58	\$337,071.23

FY 2027 PER UNIT ANNUAL ASSESSMENTS

LOT/UNIT SIZE & PHASE	DEBT SERVICE (1)			FY 2027 O&M	TOTAL (2)
	SERIES 2017 A-1	SERIES 2017 A-3	SERIES 2021		
Phase 2,3 SF 40'	\$0.00	\$970.45	\$0.00	\$2,143.83	\$3,114.28
Phase 1 SF 50'	\$1,169.22	\$0.00	\$0.00	\$2,622.95	\$3,792.17
Phase 2,3 SF 50'	\$0.00	\$1,169.22	\$0.00	\$2,622.95	\$3,792.17
Parcel I D G SF 50'	\$0.00	\$0.00	\$1,169.94	\$2,622.95	\$3,792.89
Phase 1 SF 65'	\$1,519.98	\$0.00	\$0.00	\$3,341.63	\$4,861.61
Phase 2,3 SF 65'	\$0.00	\$1,519.98	\$0.00	\$3,341.63	\$4,861.61
Parcel I D G SF 65'	\$0.00	\$0.00	\$1,520.92	\$3,341.63	\$4,862.55
Phase 1 Villa	\$970.45	\$0.00	\$0.00	\$1,664.72	\$2,635.17

(1) Annual debt service assessment per lot adopted in connection with the K-Bar Ranch II CDD Series 2017A-1, Series 2017A-3 and Series 2021 bond issues. Annual debt service assessment includes principal, interest, Hillsborough County collection costs and early payment discount costs.

(2) Annual assessment that will appear on the November 2026 Hillsborough County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.