

Lexington Oaks Community Development District

Board of Supervisors

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Scott A. Carlson, Assistant Secretary
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Stephen Brletic, District Engineer
John Fowler, Lead Field Inspection Coordinator
Todd Wilhelmi, Site Manager
Ruben Nesbitt, District Accountant
Diana Kapatsyna, District Admin

Workshop Meeting Agenda

Thursday, August 6, 2026, at 9:00 a.m.

The Regular Meeting of the **Lexington Oaks Community Development District** will be held on **August 6, 2026 at 9:00 a.m. at the Lexington Oaks Community Center, 26304 Lexington Oaks Boulevard, Wesley Chapel, Florida 33544.**

THE WORKSHOP MEETING OF BOARD OF SUPERVISORS

- 1. OPEN WORKSHOP**
- 2. PLEDGE OF ALLEGIANCE**
- 3. AUDIENCE COMMENTS**
- 4. FIELD INSPECTION REPORT**
- 5. DISCUSSION OF ENGINEERING UPDATE ON TENNIS COURT**
- 6. DISCUSSION OF LANDSCAPE**
- 7. DISCUSSION OF ENTRANCE**
- 8. DISCUSSION OF PLAYGROUND SCHEMATICS**
- 9. DISCUSSION ON FY 2027 BUDGET**
- 10. BOARD OF SUPERVISORS REQUESTS AND COMMENTS**
- 11. CLOSE WORKSHOP**



Lexington Oaks CDD

Field Inspection Report July 2026

Tuesday, 28 July 2026

Prepared For Board Of Supervisors

33 Issues Identified

33 Issues Incomplete

Issue 1

Assigned To: Landscape

Noting the Geraniums are starting to struggle and may need to be changed out on the exit corner of Lexington Oaks Boulevard at CR 54 intersection. The third picture is the entrance side, which is performing a little better overall. Will ask new landscape vendor for their opinion.



Issue 2

Assigned To: Landscape

Remove a small pile of pulled weeds behind the exit monument on Lexington Oaks Boulevard at CR 54 intersection.



Issue 3

Assigned To: Landscape

Treat Oleander behind the entrance and exit monuments on Lexington Oaks Boulevard at CR 54 intersection that have caterpillars present.



Issue 4

Assigned To: Board Information

Noting a broken slab of concrete on the exit side of Lexington Oaks Boulevard between the sidewalk in the road by the horse figurine.



Issue 5

Assigned To: Landscape

Noting open hole where there appears to be an irrigation issue that has been flagged in front of the exit monument of Lexington Oaks at CR 54 intersection.



Issue 6

Assigned To: Maintenance

May want to consider painting the aluminum gates at the sidewalk at Lexington Oaks Boulevard and CR 54 intersection.



Issue 7

Assigned To: Landscape

Remove a dead Holly shrub along the sidewalk on the entrance side of Lexington Oaks Boulevard just north of the entrance off of CR 54. I do not feel a replacement is needed.



Issue 8

Assigned To: Landscape

Need a proposal to remove a couple declining Holly trees in the median on Lexington Oaks Boulevard between CR 54 and Post Oak Blvd.



Issue 9

Assigned To: Board Information

Noting Yellowstone has removed vines growing on shrubs at the entrance of the district from previous reports.



Issue 10

Assigned To: Landscape

Diagnosed and treat declining Arbuticola between the Lexington Oaks Blvd. Road and sidewalk in front of Discovery Point daycare. Need to remove deadwood within them.



Issue 11

Assigned To: Clearvue

Treat small algae blooms and submerged weeds that have surfaced for pond 1A. Also, noting for the landscape vendor, there are a lot of grass clippings in this pond. Please ensure you are making every attempt to discharge cut grass away from the water.



Issue 12

Assigned To: Landscape

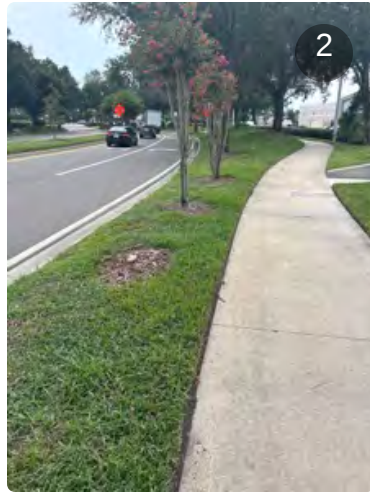
Ensure mulch is being blown back into the beds off of the sidewalks each service. Especially after a rain event.



Issue 13

Assigned To: Landscape

Provide a proposal to remove stump where a Crepe Myrtle was removed and install sod on the southwest corner of Lexington Oaks Boulevard and Post Oak Blvd.



Issue 14

Assigned To: Board Information

Noting Yellowstone has pruned and evened out most of the Viburnum hedges that line the right of ways of Lexington Oaks Blvd.



Issue 15

Assigned To: Landscape

Noting a Crepe Myrtle that could be considered for removal on Lexington Oaks Boulevard across the street from Del Mar Village entrance.



Issue 16

Assigned To: Landscape

Noting a dead Pine tree that needs removal between pond 10 A and Churchill Villas next to the sidewalk on Lexington Oaks Blvd.



Issue 17

Assigned To: Landscape

Need to remove down branches along Lexington Oaks Boulevard right of way between Pond 10 A and Churchill villas.



Issue 18

Assigned To: Landscape

Need to remove dead shrubs at the exit corner of the community amenities area in front of the Daycare monument. Also, need to remove dead shrubs in the islands of the parking lot. Provide a proposal to do so.



Issue 19

Assigned To: Landscape

Prune back vegetation off the chain linked fence along the sidewalk in the community amenities area parking lot heading to the basketball court.



Issue 20

Assigned To: Landscape

Noting dead turf in front of the community fitness building that needs replacement. Provide a proposal to do so. Diagnose and treat declining turf in front of the entrance to the community clubhouse.





Issue 21

Assigned To: Landscape

Treat paver weeds inside the community pool area.

Issue 22

Assigned To: Landscape

Diagnose and treat a declining Ligustrum tree inside the community pool area. Remove any dead or diseased material.



Issue 23

Assigned To: Landscape

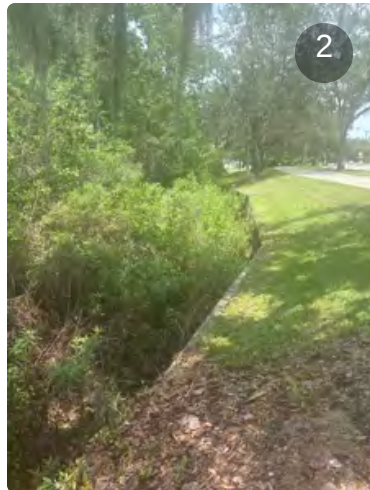
Treat Oleanders in front of the community clubhouse that have caterpillars present.



Issue 24

Assigned To: Clearvue

Aquatics vendor to provide a proposal to treat and maintain vegetation within a concrete structure that empties into a storm drain that traverses under Lexington Oaks Blvd. just south of Lexington Oaks Golf parking lot entrance.



Issue 25

Assigned To: Landscape

Treat sucker growth and remove any dead plant material in the roundabout beds on Lexington Oaks Blvd.



Issue 26

Assigned To: Landscape

Provide a proposal to remove dead shrubs in the median islands of Lexington Oaks Blvd. north of the roundabout.



Issue 27

Assigned To: Landscape

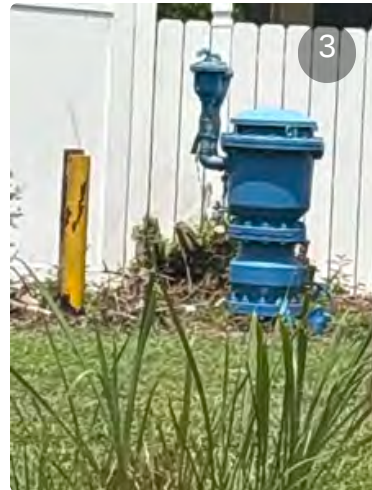
Raise the Oak canopy starting to block the sign on War Admiral Drive.



Issue 28

Assigned To: Landscape

Noting the Brazilian Peppers are starting to come back on War Admiral Drive at Commendable loop intersection. Need to treat with Garlon or similar product to prevent regrowth.



Issue 29

Assigned To: Landscape

Remove weeds growing on the Ilex Shillings at the tennis courts on Admiral Drive.



Issue 30

Assigned To: Landscape

Diagnose and treat declining turf in front of several monuments on Lexington Oaks Blvd. north of the roundabout.



Issue 31

Assigned To: Landscape

There are a lot of vines on top of the Viburnums across the street from Pimlico Village and before entering Maywood Village. Have them removed.



Issue 32

Assigned To: Board Information and Landscaspe

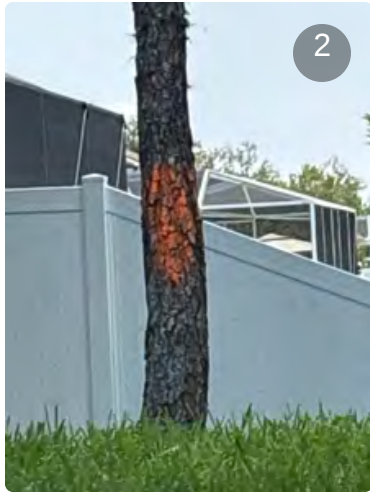
There are a couple declining Crepe Myrtles that could be pulled in front of Pocono Village.



Issue 33

Assigned To: Board Information and Landscape

Noting dead pine tree marked for removal, just north of North Hampton Village.



Lexington Oaks
Community Development District

FISCAL YEAR 2027
PROPOSED BUDGET

May 13, 2026

CLEAR PARTNERSHIPS



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Lexington Oaks
Community Development District

Operating Budget
FY 2027

Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
General Fund 001

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	BUDGET	THRU	April-	PROJECTED	BUDGET
	FY 2026	3/31/2026	9/30/2026	FY 2026	FY 2027
REVENUES					
Interest - Investments	\$70,000.00	\$36,887.00	\$37,498.39	\$74,385.39	\$70,000.00
Room Rentals	\$20,000.00	\$7,109.00	\$12,891.00	\$20,000.00	\$20,000.00
Interest - Tax Collector	\$2,234.00	\$1,728.00	\$506.00	\$2,234.00	\$0.00
Special Assmnts- Tax Collector	\$1,845,499.00	\$1,771,863.00	\$73,636.00	\$1,845,499.00	\$2,023,272.17
Special Assmnts- Discounts	-\$73,820.00	-\$69,413.00	\$0.00	-\$69,413.00	-\$80,930.89
Other Miscellaneous Revenues	\$20,000.00	\$12,387.00	\$7,613.00	\$20,000.00	\$20,000.00
TOTAL REVENUES	\$1,883,913.00	\$1,760,561.00	\$132,144.39	\$1,892,705.39	\$2,052,341.28

EXPENDITURES

Administrative

P/R-Board of Supervisors	\$24,000.00	\$11,200.00	\$12,800.00	\$24,000.00	\$24,000.00
Payroll-Other	\$4,200.00	\$4,199.00	\$1.00	\$4,200.00	\$4,200.00
FICA Taxes	\$2,157.00	\$857.00	\$1,300.00	\$2,157.00	\$2,157.30
Workers' Compensation	\$30.00	\$11.00	\$19.00	\$30.00	\$30.00
ProfServ-Arbitrage Rebate	\$1,700.00	\$0.00	\$1,700.00	\$1,700.00	\$1,700.00
ProfServ-Dissemination Agent	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
ProfServ-Engineering	\$20,000.00	\$10,620.00	\$9,380.00	\$20,000.00	\$20,000.00
ProfServ-Legal Services	\$30,000.00	\$8,137.00	\$21,863.00	\$30,000.00	\$30,000.00
ProfServ-Mgmt Consulting	\$65,180.00	\$24,775.00	\$11,044.20	\$35,819.20	\$63,282.00
ProfServ-Property Appraiser	\$150.00	\$150.00	\$0.00	\$150.00	\$150.00
ProfServ-Special Assessment	\$13,310.00	\$13,310.00	\$0.00	\$13,310.00	\$13,310.00
ProfServ-Trustee Fees	\$7,323.00	\$6,914.00	\$0.00	\$6,914.00	\$6,914.00
ProfServ-Web Site Development	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
Auditing Services	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00
Contract-Website Hosting	\$1,553.00	\$0.00	\$1,553.00	\$1,553.00	\$1,599.60
Website Compliance	\$1,520.00	\$0.00	\$1,520.00	\$1,520.00	\$1,520.00
Postage and Freight	\$800.00	\$540.00	\$260.00	\$800.00	\$800.00
Insurance - General Liability	\$17,607.00	\$17,183.00	\$0.00	\$17,183.00	\$18,487.35
Printing and Binding	\$800.00	\$0.00	\$800.00	\$800.00	\$800.00
Legal Advertising	\$2,000.00	\$92.00	\$1,908.00	\$2,000.00	\$2,000.00
Misc-Bank Charges	\$1,100.00	\$846.00	\$254.00	\$1,100.00	\$1,100.00
Misc-Property Taxes	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
Misc-Assessment Collection Cost	\$36,910.00	\$34,049.00	\$2,861.00	\$36,910.00	\$40,465.44
Misc-County Tax Bill	\$4,267.00	\$5,152.00	\$0.00	\$5,152.00	\$4,267.00
Office Supplies	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00
Annual District Filing Fee	\$175.00	\$175.00	\$0.00	\$175.00	\$175.00
Total Administrative	\$247,532.00	\$138,210.00	\$80,013.20	\$218,223.20	\$249,707.69

Lexington Oaks
Community Development District

General Fund

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	BUDGET	THRU	April-	PROJECTED	BUDGET
	FY 2026	3/31/2026	9/30/2026	FY 2026	FY 2027
Field					
Contracts-Landscape	\$204,974.00	\$102,486.00	\$102,488.00	\$204,974.00	\$204,974.00
Contracts-Irrigation	\$25,272.00	\$12,636.00	\$12,636.00	\$25,272.00	\$25,272.00
Insurance - Property	\$33,647.00	\$31,060.00	\$0.00	\$31,060.00	\$32,613.00
R&M-Entry Feature	\$8,000.00	\$2,261.00	\$5,739.00	\$8,000.00	\$8,000.00
R&M-Irrigation	\$30,000.00	\$33,359.00	\$0.00	\$33,359.00	\$30,000.00
R&M-Mulch	\$22,040.00	\$22,792.00	\$0.00	\$22,792.00	\$25,000.00
R&M-Plant Replacement	\$60,000.00	\$5,717.00	\$54,283.00	\$60,000.00	\$60,000.00
R&M-Sidewalk Cleaning	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$12,000.00
R&M-Annals	\$26,250.00	\$16,140.00	\$10,110.00	\$26,250.00	\$26,250.00
R&M-Tree Replacement	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
R&M-Tree Removal	\$65,000.00	\$9,500.00	\$55,500.00	\$65,000.00	\$65,000.00
Misc-Contingency	\$150,000.00	\$46.00	\$149,954.00	\$150,000.00	\$300,000.00
Capital Improvements	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00
Total Field	\$747,183.00	\$235,997.00	\$512,710.00	\$748,707.00	\$899,109.00
Utilities					
Contracts-Solid Waste Services	\$1,735.00	\$2,678.00	\$0.00	\$2,678.00	\$2,678.00
Communication - Teleph - Field	\$8,400.00	\$4,422.00	\$4,495.29	\$8,917.29	\$8,917.29
Electricity - General	\$160,000.00	\$72,094.00	\$73,288.93	\$145,382.93	\$160,000.00
Utility - Gas	\$50,000.00	\$51,856.00	\$0.00	\$51,856.00	\$50,000.00
Utility - Water & Sewer	\$20,000.00	\$14,916.00	\$15,163.23	\$30,079.23	\$30,079.23
Total Utilities	\$240,135.00	\$145,966.00	\$92,947.45	\$238,913.45	\$251,674.52
Parks and Recreation					
Payroll-Salaries	\$120,000.00	\$52,879.00	\$67,121.00	\$120,000.00	\$120,000.00
Payroll-Site Manager	\$75,289.00	\$37,560.00	\$37,729.00	\$75,289.00	\$77,547.67
FICA Taxes	\$14,584.00	\$6,919.00	\$7,665.00	\$14,584.00	\$15,112.40
Workers' Compensation	\$8,490.00	\$4,830.00	\$3,660.00	\$8,490.00	\$8,490.00
Unemployment Compensation	\$200.00	\$24.00	\$176.00	\$200.00	\$200.00
Contracts-Pools	\$45,000.00	\$18,795.00	\$26,205.00	\$45,000.00	\$45,000.00
Contracts-Security Alarms	\$1,000.00	\$2,320.00	\$0.00	\$2,320.00	\$1,000.00
Contracts-Sheriff	\$15,000.00	\$4,545.00	\$10,455.00	\$15,000.00	\$15,000.00
Security Monitoring Services	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$9,000.00
R&M-Clubhouse	\$20,000.00	\$14,106.00	\$5,894.00	\$20,000.00	\$20,000.00
R&M-Parks	\$5,000.00	\$143.00	\$4,857.00	\$5,000.00	\$5,000.00
R&M-Pools	\$15,000.00	\$9,217.00	\$5,783.00	\$15,000.00	\$15,000.00
R&M-Fitness Center	\$10,000.00	\$4,733.00	\$5,267.00	\$10,000.00	\$10,000.00
Misc-Property Taxes	\$1,400.00	\$0.00	\$1,400.00	\$1,400.00	\$1,400.00
Security Enhancements	\$5,000.00	\$1,708.00	\$3,292.00	\$5,000.00	\$5,000.00
Holiday Lighting & Decorations	\$6,000.00	\$10,334.00	\$0.00	\$10,334.00	\$6,000.00
Op Supplies - Clubhouse	\$18,000.00	\$3,767.00	\$14,233.00	\$18,000.00	\$18,000.00
Total Parks and Recreation	\$368,963.00	\$171,880.00	\$202,737.00	\$374,617.00	\$371,750.07

Lexington Oaks
Community Development District

General Fund

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	BUDGET	THRU	April-	PROJECTED	BUDGET
	FY 2026	3/31/2026	9/30/2026	FY 2026	FY 2027
<i>Flood Control/Stormwater Mgmt</i>					
Contracts-Lake and Wetland	\$24,600.00	\$12,300.00	\$12,300.00	\$24,600.00	\$24,600.00
R&M-Lake	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
R&M-Mitigation	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
<i>Total Flood Control/Stormwater Mgmt</i>	\$30,100.00	\$12,300.00	\$17,800.00	\$30,100.00	\$30,100.00
<i>Reserves</i>					
R&M-Boundary Walls/Fences/Monuments	\$20,000.00	\$68,615.00	\$0.00	\$68,615.00	\$20,000.00
Reserve - Clubhouse	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
Reserve - Fitness Center	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
Reserve - Landscaping	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00
Reserve - Parks	\$30,000.00	\$60,841.00	\$0.00	\$60,841.00	\$30,000.00
Reserve - Pool	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00
Reserve-Ponds & Drainage	\$100,000.00	\$107,150.00	\$0.00	\$107,150.00	\$100,000.00
Reserve-Sidewalks & Irrigation	\$20,000.00	\$26,277.00	\$0.00	\$26,277.00	\$20,000.00
<i>Total Reserves</i>	\$250,000.00	\$262,883.00	\$80,000.00	\$342,883.00	\$250,000.00
TOTAL EXPENDITURES	\$1,883,913.00	\$967,236.00	\$986,207.65	\$1,953,443.65	\$2,052,341.28
Excess (deficiency) of revenues					
Over (under) expenditures	\$0.00	\$793,325.00	-\$854,063.26	-\$60,738.26	\$0.00
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance		\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER SOURCES (USES)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net change in fund balance		\$793,325.00	-\$854,063.26	-\$60,738.26	\$0.00
FUND BALANCE, BEGINNING	\$1,025,156.00	\$1,025,156.00	\$0.00	\$1,025,156.00	\$964,417.74
FUND BALANCE, ENDING	\$1,025,156.00	\$1,818,481.00	-\$854,063.26	\$964,417.74	\$964,417.74

Exhibit "A"
Allocation of Fund Balances

FISCAL YEAR 2026 RESERVE FUND ANALYSIS

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2025	\$1,025,156.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2026	-\$60,738.26
Estimated Funds Available - 9/30/2026	\$964,417.74

FISCAL YEAR 2027 RESERVE FUND ANALYSIS

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2026 (1)	\$964,417.74
Less: First Quarter Operating Reserve	-\$513,085.32
Less: Designated Reserves for Capital Projects	-\$344,241.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2027	\$0.00
Estimated Remaining Undesignated Cash as of 9/30/2027	\$107,091.42

Notes

(1) Represents approximately 3 months of operating expenditures

Budget Narrative
Fiscal Year 2027

REVENUES

Interest-Investments

The District earns interest income on their checking account and other Money Market accounts.

Room Rentals

The District receives revenue from the rental of the Clubhouse for events.

Interest-Tax Collector

The District earns interest income on the Non-Ad Valorem Assessments from the Pasco County Tax Collector's office.

Special Assessment-Tax Collector

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District to pay for the operating expenditures during the Fiscal Year.

Special Assessment-Discounts

Per Section 197.3632 and Section 197.162 of the Florida Statutes, discounts are allowed for timely payment of assessments collected by the Tax Collector and only when the Tax Collector is using the uniform methodology. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

Other Miscellaneous Revenues

The District receives revenue from fitness lessons and various other small charges.

EXPENDITURES

Administrative

P/R-Board of Supervisors

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for a meeting attendance and to receive \$200 per meeting. The amount for the fiscal year is based upon all supervisors attending to the meetings.

Payroll-Other

ADP administration fees charged for the payroll services.

FICA Taxes

Payroll Social Security and Medicare taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

Workers' Compensation

Workers' compensation is insurance that provides medical care and wage replacement for employees who are insured or become ill due to their job.

Unemployment Compensation

The payroll unemployment taxes are based on the first \$7,000 of wages paid to each Board of Supervisor in a calendar year. The budgeted amount for the fiscal year is calculated at 0.10% of the total Board of Supervisor's payroll expenditures.

Budget Narrative
Fiscal Year 2027

Administrative (continued)

Professional Services-Arbitrage Rebate Calculation

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series of Benefit Special Assessment Bonds. The budgeted amount for the fiscal year is based on standard fees charged for this service.

Professional Services-Dissemination Agent

The District is required by the Securities and Exchange Commission to comply with Rule 15c2-12(b)-(5), which relates to additional reporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on standard fees charged for this service.

Professional Services-Engineering

The District's engineer will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

Professional Services-Legal Services

The District's legal counsel will provide general legal services to the District, i.e. attendance and preparation for monthly meetings, review of operating and maintenance contracts, and other specifically requested assignments.

Professional Services-Management Consulting

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Professional-Property Appraiser

The District reimburses the Pasco County Property Appraiser for her or his necessary administrative costs. This includes the annual fee of \$150 to expedite the annual processing that elects to use the Uniform Method of Collection.

Professional Service-Special Assessment

Administrative costs to put the District's assessments on the Tax Roll Accounting Services.

Professional Service-Trustee Fees

The District issued Series of Special Assessment Bonds that are deposited with a Trustee to handle all trustee matters. The annual trustee fee is based on standard fees plus any out of pockets expenses.

Professional Service-Web Site Development

The District contracts services for a website at www.lexingtonoakscdd.org that contains information about the District.

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on the prior year actual amount.

Contracts-Website Hosting

The District is required to update their website and that data meets ADA standards. It has contracted with outside vendor to assure ADA guidelines are complying.

Website Compliance

The District is required to meet ADA standards. It has contracted with outside vendor to assure ADA guidelines are complying.

Budget Narrative
Fiscal Year 2027

Administrative (continued)

Postage & Freight

Postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance-General Liability

The District's General Liability & Public Officials Liability Insurance policy is currently with Florida Municipal Insurance. FMI Insurance specializes in providing insurance coverage to governmental agencies. The budgeted amount for the fiscal year is based on prior year premiums plus any anticipated market adjustments.

Printing & Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

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

Misc-Bank Charges

This includes bank charges and any other miscellaneous expenses that incurred during the year.

Misc-Property Taxes

Personal property tax on security equipment.

Misc-Assessment Collection Costs

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

Misc-County Tax Bill

The District pays a Non-Ad Valorem Assessments for Pasco County Stormwater and Solid Waste Assessment (Clubhouse) to the Pasco County.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Annual District Filing Fee

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

Operations and Maintenance

Field

Contracts-Landscape

The District has a contract for landscape maintenance with Yellowstone Landscape that includes general mowing, edging and maintenance.

Contracts-Irrigation

The District has a contract for maintenance with Ballenger that includes maintenance for the irrigation system.

Budget Narrative
Fiscal Year 2027

Field (continued)

Insurance-Property

The District's Property Insurance policy is currently with Florida Municipal Insurance. FMI Insurance specializes in providing insurance coverage to governmental agencies. The budgeted amount for the fiscal year is based on prior year premiums plus any anticipated market adjustments.

R&M-Entry Feature

This is for the repairs and maintenance of the Entry Feature and monuments for the District.

R&M-Irrigation

The landscaping contract with Ballenger includes repairs and maintenance of the irrigation system in the District.

R&M-Mulch

The landscaping contract with Yellowstone Landscape includes maintenance of mulch.

R&M-Plant Replacement

The landscaping contract with Yellowstone Landscape includes maintenance for new sod, clean up, and new flowering.

R&M-Sidewalk Cleaning

District sidewalks pressure washing.

R&M-Annuals

The landscaping contract with Yellowstone Landscape includes maintenance of annuals.

R&M-Tree Replacement

The landscaping contract with Yellowstone Landscape to replace trees.

R&M-Tree Removal

This is for the expenditures related to removing damaged trees.

Misc-Contingency

The costs associated with any other items not budgeted for within another line item.

Capital Improvements

The District will replace existing equipment or purchase new equipment for District facilities.

Utilities

Contracts-Solid Waste Services

The District has a contract for solid waste services with Waste Services of Florida, Inc. for \$145 per month.

Communication-Telephone-Field

This is for the telephone usage in the field by the District.

- Verizon phone line # (813) 907 8719

Electricity-General

Electrical usage for District facilities and assets. Budget based on historical costs.

Utility-Gas

This is for the gas pool heater.

Budget Narrative
Fiscal Year 2027

Utilities (continued)

Utility-Water & Sewer

The Water and Sewer expense is based on historical usage. Pasco County Utilities Service

Parks and Recreation – General

Payroll-Salaries

This is the payroll for the Parks and Recreation staff.

Payroll-Site Manager

This is the payroll for the Site Manager

FICA Taxes

The payroll taxes are calculated at 7.65% of the total Park & Recreation and Lifeguards payroll expenditures.

Workers' Compensation

This is the workers' compensation for the Parks and Recreation staff.

Unemployment Compensation

The payroll unemployment taxes are based on the first \$7,000 of wages paid to each employee in a calendar year. The budgeted amount for the fiscal year is calculated at 0.10% of the Park & Recreation and Lifeguards payroll expenditures

Contracts-Pools

The District has a contract with Caribbean Bay Pool Service for \$1,500 per month service of the pool at the Recreation Center.

Contracts-Security Alarms

The District has a contract for the monitoring of security alarms to assist with safety.

Contracts-Sheriff

The District has a contract with the Pasco Sheriff's Office that provides off duty sheriff's patrol.

Security Monitoring Services

The District has a camera system that monitors the property for safety.

R&M-Clubhouse

This includes the repairs and maintenance of the Clubhouse and its equipment at the Recreation Center.

R&M-Parks

This includes the repairs and maintenance of the Parks in the District.

R&M-Pools

This includes any non-contractual repairs and maintenance of the pool at the Recreation Center.

R&M-Fitness Center

This includes any repairs and maintenance (\$135 per month) to the new fitness center.

Miscellaneous-Property Taxes

Personal property taxes for the security equipment lease for TIP Capital.

Security Enhancements

This is for non-contractual security equipment expenditures.

Budget Narrative
Fiscal Year 2027

Parks and Recreation – General (continued)

Holiday Lighting & Decorations

This includes holidays lighting decoration throughout the District.

Op Supplies-Clubhouse

This includes drinking water and miscellaneous supplies needed for the Recreation Center.

Flood Control / Stormwater Management

Contracts-Lake and Wetland

The District has contracted services with American Ecosystem for treatment of the Lakes and Wetlands for \$2,100 per month.

R&M-Lake

This is for any maintenance required for the lakes of the District.

R&M-Mitigation

This is for monitoring the water level and vegetation of the lakes and wetland of the District.

Reserves

Reserve-Signs/Monuments/Fence

This is the reserves for signs, monuments, and fences around the District.

Reserve-Clubhouse

This is the reserves for the repairs and replacement cost for a 15-year reserve period (reserve study) for the District's clubhouse. Amount based on reserve study.

Reserve-Fitness Center

This is the reserves for the repairs and replacement cost for a 15-year reserve period (reserve study) for the District's fitness center. Amount based on reserve study.

Reserve-Landscaping

This is the reserve for the cost to restore the landscaping for the entrances and clubhouse to its original conditions.

Reserve-Parks

This is the reserve for the parks.

Reserve-Pool

This is the reserve for the pool.

Reserve-Ponds & Drainage

This is the reserve for the District's ponds and drainage.

Reserve-Sidewalks & Irrigation

This is the reserves for the replacement cost for a 15-year reserve period (reserve study) of sidewalks for the District (includes Hawthorne and Preakness gates). Amount based on reserve study.

Summary of Revenues Expenditures and Changes in Fund Balance

Fiscal Year 2027 Budget

General Fund 002

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 3/31/2026	PROJECTED April- 9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
REVENUES					
Interest - Investments	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
Special Assmnts- Tax Collector	\$27,494.00	\$26,834.00	\$660.00	\$27,494.00	\$28,617.02
Special Assmnts- Discounts	-\$1,118.00	-\$1,051.00	\$0.00	-\$1,051.00	-\$1,144.68
Gate Bar Code/Remotes	\$300.00	\$376.00	\$0.00	\$376.00	\$300.00
TOTAL REVENUES	\$26,776.00	\$26,159.00	\$760.00	\$26,919.00	\$27,772.34
EXPENDITURES					
<i>Administrative</i>					
Misc-Assessment Collection Cost	\$517.00	\$516.00	\$1.00	\$517.00	\$572.34
Total Administrative	\$517.00	\$516.00	\$1.00	\$517.00	\$572.34
<i>Gatehouse</i>					
Communication - Telephone	\$600.00	\$216.00	\$384.00	\$600.00	\$600.00
Electricity - Gate	\$550.00	\$296.00	\$300.91	\$596.91	\$600.00
R&M-Gate	\$3,064.00	\$3,205.00	\$0.00	\$3,205.00	\$3,500.00
Total Gatehouse	\$4,214.00	\$3,717.00	\$684.91	\$4,401.91	\$4,700.00
<i>Reserves</i>					
Reserve - Gate	\$3,500.00		\$3,500.00	\$3,500.00	\$3,500.00
Reserve - Roadways	\$14,000.00	\$0.00	\$14,000.00	\$14,000.00	\$14,000.00
Reserve - Sidewalks	\$5,000.00	\$2,785.00	\$2,215.00	\$5,000.00	\$5,000.00
Total Reserves	\$22,500.00	\$2,785.00	\$19,715.00	\$22,500.00	\$22,500.00
TOTAL EXPENDITURES	\$27,231.00	\$7,018.00	\$20,400.91	\$27,418.91	\$27,772.34
Excess (deficiency) of revenues					
Over (under) expenditures	-\$455.00	\$19,141.00	-\$19,640.91	-\$499.91	\$0.00
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance		\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER SOURCES (USES)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net change in fund balance		\$19,141.00	-\$19,640.91	-\$499.91	\$0.00
FUND BALANCE, BEGINNING	\$121,263.00	\$121,263.00	\$0.00	\$121,263.00	\$120,763.09
FUND BALANCE, ENDING	\$121,263.00	\$140,404.00	-\$19,640.91	\$120,763.09	\$120,763.09

Lexington Oaks
Community Development District

Exhibit "B"
Allocation of Fund Balances

FISCAL YEAR 2026 RESERVE FUND ANALYSIS

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2025	\$121,263.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2026	-\$499.91
Estimated Funds Available - 9/30/2026	\$120,763.09

FISCAL YEAR 2027 RESERVE FUND ANALYSIS

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2026 (1)	\$120,763.09
Less: First Quarter Operating Reserve	-\$6,943.09
Less: Designated Reserves for Capital Projects	-\$102,464.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2027	
Estimated Remaining Undesignated Cash as of 9/30/2027	\$11,356.01

Notes

(1) Represents approximately 3 months of operating expenditures

Summary of Revenues Expenditures and Changes in Fund Balance

Fiscal Year 2027 Budget

General Fund 003

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 3/31/2026	PROJECTED April- 9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
REVENUES					
Interest - Investments	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
Special Assmnts- Tax Collector	\$47,935.00	\$46,022.00	\$1,913.00	\$47,935.00	\$48,511.70
Special Assmnts- Discounts	-\$1,917.00	-\$1,803.00	\$0.00	-\$1,803.00	-\$1,940.47
Gate Bar Code/Remotes	\$200.00	\$165.00	\$35.00	\$200.00	\$200.00
TOTAL REVENUES	\$46,718.00	\$44,384.00	\$2,448.00	\$46,832.00	\$46,771.23
EXPENDITURES					
<i>Administrative</i>					
Misc-Assessment Collection Cost	\$917.00	\$884.00	\$33.00	\$917.00	\$970.23
Total Administrative	\$917.00	\$884.00	\$33.00	\$917.00	\$970.23
<i>Gatehouse</i>					
Communication - Telephone	\$691.00	\$122.00	\$569.00	\$691.00	\$691.00
Electricity - Gate	\$690.00	\$303.00	\$308.02	\$611.02	\$690.00
R&M-Gate	\$2,420.00	\$12,107.00	\$0.00	\$12,107.00	\$2,420.00
Total Gatehouse	\$3,801.00	\$12,532.00	\$877.02	\$13,409.02	\$3,801.00
<i>Reserves</i>					
Reserves - Gate	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
Reserve - Roadways	\$32,000.00	\$0.00	\$32,000.00	\$32,000.00	\$32,000.00
Reserve - Sidewalks	\$6,000.00	\$12,798.00	\$0.00	\$12,798.00	\$6,000.00
Total Reserves	\$42,000.00	\$12,798.00	\$36,000.00	\$48,798.00	\$42,000.00
TOTAL EXPENDITURES	\$46,718.00	\$26,214.00	\$36,910.02	\$63,124.02	\$46,771.23
Excess (deficiency) of revenues					
Over (under) expenditures	\$0.00	\$18,170.00	-\$34,462.02	-\$16,292.02	\$0.00
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance		\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER SOURCES (USES)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net change in fund balance		\$18,170.00	-\$34,462.02	-\$16,292.02	\$0.00
FUND BALANCE, BEGINNING	\$202,225.00	\$202,225.00	\$0.00	\$202,225.00	\$185,932.98
FUND BALANCE, ENDING	\$202,225.00	\$220,395.00	-\$34,462.02	\$185,932.98	\$185,932.98

Exhibit "C"
Allocation of Fund Balances

FISCAL YEAR 2026 RESERVE FUND ANALYSIS

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2025	\$202,225.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2026	-\$16,292.02
Estimated Funds Available - 9/30/2026	\$185,932.98

FISCAL YEAR 2027 RESERVE FUND ANALYSIS

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2026 (1)	\$185,932.98
Less: First Quarter Operating Reserve	-\$11,692.81
Less: Designated Reserves for Capital Projects	-\$164,009.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2027	
Estimated Remaining Undesignated Cash as of 9/30/2027	\$10,231.17

Notes

(1) Represents approximately 3 months of operating expenditures

Lexington Oaks
Community Development District

Debt Service Budget
FY 2027

Summary of Revenues Expenditures and Changes in Fund Balance

Fiscal Year 2027 Budget

Series 2021A Bonds

Series 2021B Bonds

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 3/31/2026	PROJECTED April- 9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
REVENUES					
Interest - Investments	\$0.00	\$2,441.00	\$0.00	\$2,441.00	\$0.00
Special Assmnts- Tax Collector	\$379,124.00	\$363,996.00	\$15,128.00	\$379,124.00	\$379,123.51
Special Assmnts- Discounts	-\$15,165.00	-\$14,260.00	\$0.00	-\$14,260.00	-\$15,164.94
TOTAL REVENUES	\$363,959.00	\$352,177.00	\$15,128.00	\$367,305.00	\$363,958.57
EXPENDITURES					
<i>Administrative</i>					
Misc-Assessment Collection Cost	\$7,582.00	\$6,995.00	\$587.00	\$7,582.00	\$7,582.47
Total Administrative	\$7,582.00	\$6,995.00	\$587.00	\$7,582.00	\$7,582.47
<i>Debt Service</i>					
Debt Retirement Series A	\$199,180.00	\$0.00	\$199,180.00	\$199,180.00	\$202,640.00
Debt Retirement Series B	\$111,900.00	\$0.00	\$111,900.00	\$111,900.00	\$113,450.00
Interest Expense Series A	\$32,327.00	\$17,174.00	\$15,153.00	\$32,327.00	\$30,305.46
Interest Expense Series B	\$9,518.00	\$8,274.00	\$1,244.00	\$9,518.00	\$8,488.84
Total Debt Service	\$352,925.00	\$25,448.00	\$327,477.00	\$352,925.00	\$354,884.30
TOTAL EXPENDITURES	\$360,507.00	\$32,443.00	\$328,064.00	\$360,507.00	\$362,466.77
Excess (deficiency) of revenues Over (under) expenditures	\$3,452.00	\$319,734.00	-\$312,936.00	\$6,798.00	\$1,491.80
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance		\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER SOURCES (USES)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net change in fund balance		\$319,734.00	-\$312,936.00	\$6,798.00	\$1,491.80
FUND BALANCE, BEGINNING	\$100,635.00	\$100,635.00	\$0.00	\$100,635.00	\$107,433.00
FUND BALANCE, ENDING	\$100,635.00	\$420,369.00	-\$312,936.00	\$107,433.00	\$108,924.80

PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT				
	11/1/2024	11/1/2025	11/1/2026	11/1/2027
Series 2021A Bonds	\$1,886,850.00	\$1,692,060.00	\$1,492,880.00	\$1,290,240.00

PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT				
	11/1/2024	11/1/2025	11/1/2026	11/1/2027
Series 2021B Bonds	\$683,420.00	\$573,250.00	\$461,350.00	\$347,900.00

Lexington Oaks
Community Development District

Series 2021A Amortization Schedule

Date	Outstanding Principal Balance	Principal	Interest Rate	Interest	Annual Debt Service	Total Annual Debt Service
11/1/21	\$2,459,930.00			\$9,432.46	\$9,432.46	
5/1/22	\$2,459,930.00	\$198,420.00	2.03%	\$24,968.29	\$223,388.29	\$232,820.75
11/1/22	\$2,261,510.00			\$22,954.33	\$22,954.33	
5/1/23	\$2,261,510.00	\$184,720.00	2.03%	\$22,954.33	\$207,674.33	\$230,628.66
11/1/23	\$2,076,790.00			\$21,079.42	\$21,079.42	
5/1/24	\$2,076,790.00	\$189,940.00	2.03%	\$21,079.42	\$211,019.42	\$232,098.84
11/1/24	\$1,886,850.00			\$19,151.53	\$19,151.53	
5/1/25	\$1,886,850.00	\$194,790.00	2.03%	\$19,151.53	\$213,941.53	\$233,093.06
11/1/25	\$1,692,060.00			\$17,174.41	\$17,174.41	
5/1/26	\$1,692,060.00	\$199,180.00	2.03%	\$17,174.41	\$216,354.41	\$233,528.82
11/1/26	\$1,492,880.00			\$15,152.73	\$15,152.73	
5/1/27	\$1,492,880.00	\$202,640.00	2.03%	\$15,152.73	\$217,792.73	\$232,945.46
11/1/27	\$1,290,240.00			\$13,095.94	\$13,095.94	
5/1/28	\$1,290,240.00	\$201,730.00	2.03%	\$13,095.94	\$214,825.94	\$227,921.88
11/1/28	\$1,088,510.00			\$11,048.38	\$11,048.38	
5/1/29	\$1,088,510.00	\$208,550.00	2.03%	\$11,048.38	\$219,598.38	\$230,646.76
11/1/29	\$879,960.00			\$8,931.59	\$8,931.59	
5/1/30	\$879,960.00	\$214,830.00	2.03%	\$8,931.59	\$223,761.59	\$232,693.18
11/1/30	\$665,130.00			\$6,751.07	\$6,751.07	
5/1/31	\$665,130.00	\$216,580.00	2.03%	\$6,751.07	\$223,331.07	\$230,082.14
11/1/31	\$448,550.00			\$4,552.78	\$4,552.78	
5/1/32	\$448,550.00	\$221,900.00	2.03%	\$4,552.78	\$226,452.78	\$231,005.56
11/1/32	\$226,650.00			\$2,300.50	\$2,300.50	
5/1/33	\$226,650.00	\$226,650.00	2.03%	\$2,300.50	\$228,950.50	\$231,251.00
Total		\$1,886,850.00		\$196,317.86	\$2,083,167.86	\$2,083,167.86

Lexington Oaks
Community Development District

Series 2021B Amortization Schedule

Date	Outstanding Principal Balance	Principal	Interest Rate	Interest	Annual Debt Service	Total Annual Debt Service
11/1/21	\$1,007,560.00			\$3,501.83	\$3,501.83	
5/1/22	\$1,007,560.00	\$109,650.00	1.84%	\$9,269.55	\$118,919.55	\$122,421.38
11/1/22	\$897,910.00			\$8,260.77	\$8,260.77	
5/1/23	\$897,910.00	\$106,210.00	1.84%	\$8,260.77	\$114,470.77	\$122,731.54
11/1/23	\$791,700.00			\$7,283.64	\$7,283.64	
5/1/24	\$791,700.00	\$108,280.00	1.84%	\$7,283.64	\$115,563.64	\$122,847.28
11/1/24	\$683,420.00			\$6,287.46	\$6,287.46	
5/1/25	\$683,420.00	\$110,170.00	1.84%	\$6,287.46	\$116,457.46	\$122,744.92
11/1/25	\$573,250.00			\$5,273.90	\$5,273.90	
5/1/26	\$573,250.00	\$111,900.00	1.84%	\$5,273.90	\$117,173.90	\$122,447.80
11/1/26	\$461,350.00			\$4,244.42	\$4,244.42	
5/1/27	\$461,350.00	\$113,450.00	1.84%	\$4,244.42	\$117,694.42	\$121,938.84
11/1/27	\$347,900.00			\$3,200.68	\$3,200.68	
5/1/28	\$347,900.00	\$114,830.00	1.84%	\$3,200.68	\$118,030.68	\$121,231.36
11/1/28	\$233,070.00			\$2,144.24	\$2,144.24	
5/1/29	\$233,070.00	\$116,030.00	1.84%	\$2,144.24	\$118,174.24	\$120,318.48
11/1/29	\$117,040.00			\$1,076.77	\$1,076.77	
5/1/30	\$117,040.00	\$117,040.00	1.84%	\$1,076.77	\$118,116.77	\$119,193.54
Total		\$683,420.00		\$44,454.94	\$727,874.94	\$727,874.94

Budget Narrative
Fiscal Year 2027

REVENUES

Interest-Investments

The District earns interest income on their trust accounts with US Bank.

Special Assessment-Tax Collector

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District to pay for the operating expenditures during the Fiscal Year.

Special Assessment-Discounts

Per Section 197.3632 and Section 197.162 of the Florida Statutes, discounts are allowed for timely payment of assessments collected by the Tax Collector and only when the Tax Collector is using the uniform methodology. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Administrative

Misc-Assessment Collection Costs

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

Debt Service

Principal Debt Retirement

The District pays regular principal payments annually to pay down/retire the debt on May 1.

Interest Expense

The District pays interest expense on the debt on May 1 and November 1 of each year.



Lexington Oaks

Community Development District

Supporting Budget Schedule

FY 2027



Lexington Oaks

Community Development District

Assessment Summary

Fiscal Year 2027 vs. Fiscal Year 2026

Product Type	Total Units	General Fund 001			Village Reserves			Series 2021A Debt Service			Series 2021B Debt Service			Total		
		FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Percent Change
No Debt																
SF 44 foot	127	\$953.32	\$869.55	10%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$953.32	\$869.55	10%
SF 50 foot	245	\$1,083.26	\$988.08	10%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$1,083.26	\$988.08	10%
SF 70 foot	80	\$1,668.70	\$1,522.08	10%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$1,668.70	\$1,522.08	10%
SF 80 foot	3	\$1,993.68	\$1,818.51	10%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$1,993.68	\$1,818.51	10%
SF 80 foot-H	28	\$1,993.68	\$1,818.51	10%	\$529.94	\$517.57	2%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$2,523.63	\$2,336.08	8%
SF 80 foot-P	46	\$1,993.68	\$1,818.51	10%	\$429.31	\$424.21	1%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$2,422.99	\$2,242.72	8%
Day Care	1	\$7,081.45	\$6,459.25	10%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$7,081.45	\$6,459.25	10%
Golf Course	1	\$17,804.80	\$16,240.39	10%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$17,804.80	\$16,240.39	10%
Series 2011																
SF 50 ft	308	\$1,083.26	\$988.08	10%	\$0.00	\$0.00	n/a	\$338.43	\$338.43	0%	\$0.00	\$0.00	n/a	\$1,421.69	\$1,326.51	7%
SF 70 ft	270	\$1,668.70	\$1,522.08	10%	\$0.00	\$0.00	n/a	\$481.35	\$481.35	0%	\$0.00	\$0.00	n/a	\$2,150.05	\$2,003.43	7%
SF 80 ft-H	26	\$1,993.68	\$1,818.51	10%	\$529.94	\$517.57	2%	\$547.42	\$547.42	0%	\$0.00	\$0.00	n/a	\$3,071.05	\$2,883.51	7%
Series 2017																
SF 44 ft	130	\$953.32	\$869.55	10%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$255.80	\$255.80	0%	\$1,209.11	\$1,125.35	7%
SF 50 ft	115	\$1,083.26	\$988.08	10%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$309.29	\$309.29	0%	\$1,392.55	\$1,297.37	7%
SF 70 ft	64	\$1,668.70	\$1,522.08	10%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$443.96	\$443.96	0%	\$2,112.66	\$1,966.04	7%
SF 80 ft-P	67	\$1,993.68	\$1,818.51	10%	\$429.31	\$424.21	1%	\$0.00	\$0.00	n/a	\$499.30	\$499.30	0%	\$2,922.29	\$2,742.01	7%
	1,511															