WESTCHASE

Community Development District

Annual Operating Budget

FY 2026

FINAL Budget

Prepared by:

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

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Westchase

Community Development District

Operating Budget

FY 2026

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ADOPTED FY 2025	ACTUAL THRU 6/30/25	PROJECTED July-9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES					
Interest - Investments	$ 26,000	$ 47,492	$ 16,238	$ 63,730	$ 26,000
Interest - Tax Collector	1,500	5,756	-	5,756	1,500
Lease Revenue	20,899	-	-	-	20,899
Special Assmnts- Tax Collector	3,419,223	3,419,223	-	3,419,223	3,608,406
Special Assmnts- Delinquents	-	-	-	-	-
Special Assmnts- Discounts	(136,769)	(124,652)	(12,117)	(136,769)	(144,336)
Other Miscellaneous Revenues		2,775	-	2,775	800
Pavilion Rental	4,000	14,709	-	14,709	5,000
Insurance Reimbursements	-	611	-	611	-
TOTAL REVENUES	**3,334,853**	**3,365,914**	**4,121**	**3,370,035**	**3,518,269**
EXPENDITURES					
Administrative					
P/R-Board of Supervisors	19,000	14,400	4,600	19,000	19,000
FICA Taxes	1,454	1,102	352	1,454	1,454
ProfServ-Engineering	53,500	77,635	26,544	104,179	75,000
ProfServ-Legal Services	105,000	74,456	25,457	99,913	125,000
ProfServ-Mgmt Consulting Serv	128,683	97,062	31,621	128,683	128,683
ProfServ-Recording Secretary	11,000	12,730	4,353	17,083	16,639
Auditing Services	7,800	7,800	-	7,800	7,800
Postage and Freight	600	144	456	600	5,000
Insurance - General Liability	62,116	52,082	-	52,082	62,116
Printing and Binding	300	-	300	300	300
Legal Advertising	6,500	1,335	5,165	6,500	6,500
Misc-Assessmnt Collection Cost	68,384	65,891	2,493	68,384	68,384
Misc-Credit Card Fees	750	600	205	805	1,100
Misc-Contingency	1,600	3,337	1,141	4,478	9,363
Office Supplies	25	120	-	120	120
Subscriptions and Memberships	-		-	-	-
Annual District Filing Fee	175	225	-	225	175
Total Administrative	**466,887**	**408,919**	**103,488**	**512,407**	**526,634**

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ADOPTED FY 2025	ACTUAL THRU 6/30/25	PROJECTED July-9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
Flood Control/Stormwater					
Contracts-Lake and Wetland	118,000	88,500	30,259	118,759	118,000
Contracts-Fountain	8,820	5,228	1,788	7,016	8,820
R&M-Aquascaping	15,000	-	15,000	15,000	15,000
R&M-Drainage	26,560	53,800	-	53,800	27,200
R&M-Fountain	6,000	3,541	1,211	4,752	8,000
Total Flood Control/Stormwater	**174,380**	**151,069**	**48,257**	**199,326**	**177,020**
Right of Way					
Payroll-Salaries	258,765	200,433	58,332	258,765	310,000
Payroll-Benefits	130,000	83,259	28,467	111,726	104,000
Payroll - Overtime	32,000	25,351	8,668	34,019	36,000
Payroll - Bonus	35,883	47,000	-	47,000	40,000
FICA Taxes	33,959	29,690	10,151	39,841	50,000
Prof-Landscape Architect	25,000	9,993	3,417	13,410	25,000
Contracts-Police	160,000	135,528	46,339	181,867	185,000
Contracts-Other Services	19,560	14,670	5,016	19,686	20,000
Contracts-Landscape	557,208	566,225	193,599	759,824	708,000
Contracts-Mulch	147,592	75,000	72,592	147,592	147,592
Contracts-Plant Replacement	74,515	32,706	41,809	74,515	140,000
Contracts-Road Cleaning	9,843	4,946	4,897	9,843	9,843
Contracts-Trees & Trimming	72,000	39,000	13,335	52,335	72,000
Contracts-Security Alarms	671	481	164	645	781
Contracts-Pest Control	576	585	200	785	730
Fuel, Gasoline and Oil	13,000	11,908	4,071	15,979	16,500
Communication - Teleph - Field	5,000	5,745	1,964	7,709	9,000
Utility - General	35,000	27,353	9,352	36,705	23,275
Utility - Reclaimed Water	10,000	7,120	2,880	10,000	10,000
Insurance - General Liability	6,703	5,620	1,083	6,703	6,703
R&M-General	42,500	40,517	13,853	54,370	60,000
R&M-Equipment	8,000	14,770	5,050	19,820	20,000
R&M-Grounds	125,000	245,970	84,100	330,070	125,000
R&M-Irrigation	40,500	126,503	43,253	169,756	80,000

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ADOPTED FY 2025	ACTUAL THRU 6/30/25	PROJECTED July-9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
R&M-Sidewalks	15,616	34,613	11,835	46,448	26,000
R&M-Signage	6,000	357	5,643	6,000	6,000
R&M-Walls and Signage	32,500	30,089	2,411	32,500	32,500
Misc-Holiday Decor	10,000	12,251	-	12,251	20,000
Misc-Hurricane Expense	-	384,410	-	384,410	10,000
Misc-Taxes (Streetlights)	41,039	32,463	11,099	43,562	80,000
Misc-Contingency	546,302	48,053	498,249	546,302	250,000
Office Supplies	3,500	2,687	813	3,500	3,500
Cleaning Services	6,600	4,950	1,692	6,642	6,800
Op Supplies - General	5,000	632	4,368	5,000	3,000
Op Supplies - Uniforms	600	881	-	881	600
Supplies - Misc.	600	-	600	600	600
Subscriptions and Memberships	6,000	1,474	4,526	6,000	4,000
Conference and Seminars	1,000	-	1,000	1,000	1,000
Cap Outlay	-	5,850	-	5,850	-
Total Right of Way	**2,518,032**	**2,309,083**	**1,194,830**	**3,503,913**	**2,643,424**
Common Area					
R&M-General	30,000	43,641	-	43,641	30,000
R&M-Boardwalks	700	-	700	700	700
R&M-Brick Pavers	1,200	-	1,200	1,200	1,200
R&M-Grounds	1,500	-	1,500	1,500	1,500
R&M-Signage	1,400	-	1,400	1,400	1,400
R&M-Walls and Signage	4,000	1,822	2,178	4,000	4,000
Misc-Internet Services	7,391	3,672	3,719	7,391	7,391
Impr - Park	129,362	42,011	87,351	129,362	125,000
Total Common Area	**175,553**	**91,146**	**98,048**	**189,194**	**171,191**
TOTAL EXPENDITURES	**3,334,853**	**2,960,217**	**1,444,623**	**4,404,840**	**3,518,269**
Excess (deficiency) of revenues Over (under) expenditures	0	405,697	(1,440,502)	(1,034,805)	-
FUND BALANCE, BEGINNING	2,937,180	2,937,181	-	2,937,181	-
FUND BALANCE, ENDING	**$ 2,937,181**	**$ 3,342,878**	**$ (1,440,502)**	**$ 1,902,376**	**$ -**

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

		Amount
Beginning Fund Balance - Fiscal Year 2026	$	-
Net Change in Fund Balance - Fiscal Year 2026		-
Reserves - Fiscal Year 2026 Additions		-
Total Funds Available (Estimated) - 9/30/2026		**-**

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance			
Deposits		$ 3,194	
	Subtotal	3,194	
Assigned Fund Balance			
Operating Reserves - First Quarter Operating Capital		879,567	(1)
Reserves - Erosion Control		60,000	
Reserves - Roadways Prior Years		502,031	
	Subtotal	1,441,598	
Total Allocation of Available Funds		**1,444,792**	
Total Unassigned (undesignated) Cash		**$ (1,444,792)**	

(1) Represents approximately 3 months of budgeted expenditures.

Budget Narrative
Fiscal Year 2026

REVENUES

Interest-Investments
The District earns interest on the monthly average collected balance for their money market account.

Special Assessments-Tax Collector
The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

Special Assessments-Discounts
Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

Pavilion Rental
The District earns revenue on the rental of the District's pavilion and other amenities.

EXPENDITURES

Administrative

P/R-Board of Supervisors
Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated $200 per meeting at which they are in attendance. The amount for the fiscal year is based upon all supervisors attending every meeting.

Professional Services-Engineering
The District's engineer provides general engineering services to the District, i.e. attendance and preparation for monthly board meetings when requested, review of invoices, and other specifically requested assignments.

Professional Services-Legal Services
The District's Attorney, Erin McCormick Law P.A. provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager.

Professional Services-Management Consulting Services
The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark. Also included are costs for Information Technology charges to process the District's financial activities, i.e. accounts payable, financial statements and budgets. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Professional Services-Recording Secretary
The recording of the board minutes by Richard Lee Recording. Their charges include an up to $88 hourly appearance fee, $5.75 per page, audio and postage expenditures.

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 contracted fees from the previous year engagement.

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

Budget Narrative
Fiscal Year 2026

EXPENDITURES

Administrative (continued)

Insurance-General Liability
The District's Property Insurance policy is with Public Insurance Risk. They specialize in providing insurance coverage to governmental agencies. The budgeted amount allows for a projected 10% increase in the premium.

Printing and 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.

Miscellaneous-Assessment Collection Costs
The District reimburses the Hillsborough County Tax Collector for 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 1% 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.

Miscellaneous-Credit Card Fees
The District has elected to accept credit card payments for pavilion rentals, remote controls and gate bar codes. They have a contract with Square Up. For a swiped card, the fee is 2.75% and for a keyed in card, the fee is 3.5%.

Miscellaneous-Contingency
Unscheduled expenses not included in the budget categories or not anticipated in a specific line item.

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 Economic Opportunity.

Flood Control/Stormwater Management

Contracts-Lake and Wetland
A&B Aquatics contract is $9,833 per month. Scheduled maintenance consists of monthly inspections and treatment of aquatic weeds and algae within CDD lakes. Herbicides will consist of chemical treatments. Algae control will include hand removal and chemical treatments.

Contracts-Fountain
Triangle Pool Service contract is $450 per month. This category is intended to cover the cost of operating and maintaining the three decorative fountains and lighted entry signs that are within the Town Center on Montague Drive. The inter-active fountain has state requirements to have a state certified pool attendant perform tests every other day and report to the state monthly tests results. The District has a contract with *Fountain Design Group, Inc.* for $265 per quarter to maintain the cascade fountain.

Budget Narrative
Fiscal Year 2026

EXPENDITURES

Flood Control/Stormwater Management (continued)

R&M-Aquascaping
This category covers the cost associated for the replanting of vegetation required by permit in 28 different sites currently monitored semi-annually by regulatory agencies. The fund is intended for replenishing the species with a low survival rate to meet permit criteria.

R&M-Drainage
This category is intended to cover the cost of cleaning pond bottoms and is tied to the drainage system/baskets for the entire community.

R&M-Fountain
This expense is projected for incidental actuating fountain repairs and supplies. This category is intended to cover the cost of operating and maintaining the three decorative fountains and lighted entry signs that are within the Town Center on Montague Drive.

Right of Way

Payroll-Salaries
Payroll and staffing overhead costs associated with the services being provided by District staff. This includes District employees utilized in the field as well as the office, performing management of all District assets and facilities.

Payroll-Benefits
This represents 401(k) @ 6% of salary, Profit Sharing, Health Insurance and Workers' Compensation.

Payroll-Overtime
This represents the cost associated with employees working during off hours and weekends. Daily routine consists of opening the bathrooms in the mornings and at the end of the day, cleaning/closing bathrooms.

Payroll-Bonus
Annual bonuses given to field staff.

FICA Taxes
Taxes for the regular payroll, overtime, and bonus.

Contracts-Police
The District has an agreement with Hillsborough County Sheriff's Office to patrol the District property. The District also pays deputies a payroll based on the hours worked.

Contracts-Other Services
OLM contract is $1,630 per month to review and monitor existing landscape contracted performance.

Contracts-Landscape
Redtree Landscape contract amount is $59,000 per month for landscape maintenance services for the District.

Contracts-Mulch
JNR Landscape Mgmt contract amount is $147,592 per year for bi-annual mulch application per contract specifications.

Contracts-Plant Replacement
Contract amount is $140,000 per year for seasonal plant installation per contract specifications.

Budget Narrative
Fiscal Year 2026

EXPENDITURES

Right of Way (continued)

Contracts-Road Cleaning
Tampa Bay Junk Removal Company contract is $3,266 per quarter. Street sweeping is completed six times per year @ fifty-eight miles of curbing plus disposal.

Contracts-Security Alarms
ADT Security Services contract amount is $160 per quarter for Alarm Net Transmission, Monitoring of Alarm System and Service Contract Burglary.

Contracts-Pest Control
Hughes Exterminators, Inc. contract amount is $50 per month for 9515 W Linebaugh Ave, Tampa, FL 33626.

Fuel, Gasoline & Oil
Expenditures for the operation of all field equipment. *Palmdale Oil Co*. is the fuel vendor.

Communication-Telephone
Includes the cost for *Charter Communications* (office internet); and *Verizon* (cellular phones).

Utility-General
Electricity for lighting in parks, entry features, fountains, gazebos, and pavilions; water, wastewater, re-use utilities for drinking fountains; feature fountains, bathrooms, and irrigation. Fees are based on historical costs plus anticipated rate increases and additional areas.

Utility-Reclaimed Water
Hillsborough County (BOCC) reclaimed water.

Insurance-General Liability
Auto insurance and any other vehicle or equipment insurance not covered by the District's general liability policy. The budget includes a projected 10% premium increase.

R&M-General
Allocated for all general repairs and maintenance that the District should incur during the fiscal year.

R&M-Equipment
Repair, replacement and maintenance of equipment utilized by the District.

R&M-Grounds
This is for various maintenance functions that may arise during the fiscal year.

R&M-Irrigation
Irrigation repairs are performed routinely by *Fieldstone Landscape* for the District.

R&M-Sidewalks
Planned repairs for the District sidewalks.

R&M-Signage
Scheduled maintenance of signage consists of cleaning, pressure washing, general maintenance, minor repairs, touch-up painting and gold leaf replacement.

EXPENDITURES

Budget Narrative
Fiscal Year 2026

Right of Way (continued)

R&M-Walls
Scheduled maintenance consists of pressure washing, cleaning, painting, repair and replacement of damaged areas.

Miscellaneous-Holiday Decor
Seasonal decorations for the field property.

Miscellaneous-Taxes (Street Lights)
The District owns property adjacent to the road rights-of-way. For this reason, the County assesses the District for its portion of the street lighting costs. Additionally, there are specialty streetlights, bollards and miscellaneous lights within the right-of-way that are the benefit of the entire community. The costs shown are for electric and maintenance only (*approximately $20.254 per light per month*). Fees are based on historical costs.

Miscellaneous-Contingency
Represents the potential excess of unscheduled maintenance expenses not included in the budget categories or not anticipated in specific line item.

Office Supplies
General office supplies that are needed for field operation.

Cleaning Services
The estimated amount is $550 per month for the field office cleaning.

Operating Supplies - General
Supplies needed for District operation.

Operating Supplies - Uniforms
Uniforms for field employees.

Supplies - Miscellaneous
This is for any miscellaneous supplies that the District may need for its operation.

Subscriptions and Memberships
This is for memberships for the Non-Ad Valorem FASD membership $3,000, WPV Pool permit $150, Drop Box $120, IONOS by 1&1, Sam's Club and BJ's and website.

Conferences and Seminars
Training for field staff.

Common Area (Park & Recreation)

R&M-General
Maintenance consists of pressure washing, cleaning, repainting, repair, and replacement to all District parks. Also, includes common area facilities such as bathrooms, gazebos, picnic tables, benches, and trash containers.

R&M-Boardwalks
Scheduled maintenance consists of pressure washing, cleaning, repainting, repair, and replacement of damaged areas plus minor repairs of the wooded boardwalks. This category is intended to cover the on-going maintenance of the three wooded boardwalks located at Radcliffe, Glencliff Park and West Park Village. The total linear footage is approximately 175".

EXPENDITURES

Budget Narrative
Fiscal Year 2026

Common Area (Park & Recreation) (continued)

R&M-Brick Pavers
Scheduled maintenance consists of pressure washing, cleaning, and minor repairs of brick pavers located in the park at West Village. Repair and replacement of damaged areas.

R&M-Grounds
This is for various maintenance functions that may arise during the fiscal year. Deferred maintenance.

R&M-Signage
Scheduled maintenance consists of pressure washing, cleaning, general maintenance, minor repairs, touch-up painting and gold leaf replacement.

R&M-Walls
Scheduled maintenance consists of pressure washing, cleaning, painting, repair, and replacement of damaged areas.

Miscellaneous-Internet Services
Charter Communications business internet services for Glencliff, Baybridge, and West Park Village.

Impr - Park
Park improvements and enhancements are planned for the District's common area.

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED BUDGET FY 2025	ACTUAL THRU Jun-25	PROJECTED July-9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES							
Interest - Investments	$ 9,361	$ 500	$ 500	$ -	$ -	$ -	$ 500
Special Assmnts- Tax Collector	56,138	56,137	59,877	-	59,877	59,877	60,182
Special Assmnts- Discounts	(2,052)	(2,245)	2,395	-	-	-	(2,407)
Gate Bar Code/Remotes	162	-	-	-	-	-	-
TOTAL REVENUES	**63,609**	**54,392**	**62,772**	**-**	**59,877**	**59,877**	**58,275**
EXPENDITURES							
Administrative							
Misc-Assessmnt Collection Cost	653	1,123	1,198	-	1,198	1,198	1,204
Misc-Credit Card Fees	6	15	15	-	-	-	15
Total Administrative	**659**	**1,138**	**1,213**	**-**	**1,198**	**1,198**	**1,219**
Right of Way							
Communication - Teleph - Field	3,761	3,300	3,300	-	-	-	3,300
Electricity - Streetlighting	7,112	5,500	5,500	-	-	-	5,500
Insurance - General Liability	1,999	1,878	2,714	-	-	-	3,000
R&M-General	27,358	19,700	19,700	-	-	-	19,700
R&M-Gate	16,867	5,794	5,794	-	-	-	5,794
Reserve - Roadways	-	17,082	19,762	-	-	-	19,762
Total Right of Way	**57,097**	**53,254**	**56,770**	**-**	**-**	**-**	**57,056**
TOTAL EXPENDITURES	**57,756**	**54,392**	**57,983**	**-**	**1,198**	**1,198**	**58,275**
Excess (deficiency) of revenues Over (under) expenditures	5,853	-	4,789	-	58,679	58,679	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	4,789	-	-	-	-
TOTAL OTHER SOURCES (USES)	**-**	**-**	**4,789**	**-**	**-**	**-**	**-**
Net change in fund balance	5,853	-	4,789	-	58,679	58,679	-
FUND BALANCE, BEGINNING		5,853	393,087	393,087	-	393,087	451,766
FUND BALANCE, ENDING	**$ 5,853**	**$ 5,853**	**$ 397,876**	**$ 393,087**	**$ 58,679**	**$ 451,766**	**$ 451,766**

Exhibit "B"

Allocation of Fund Balances

AVAILABLE FUNDS

		Amount
Beginning Fund Balance - Fiscal Year 2026	$	451,766
Net Change in Fund Balance - Fiscal Year 2026		-
Reserves - Fiscal Year 2026 Additions		19,762
Total Funds Available (Estimated) - 9/30/2026		**471,529**

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance			
Deposits		$	667
	Subtotal		667
Assigned Fund Balance			
Operating Reserves - First Quarter Operating			9,628 (1)
Reserves - Roadways Prior Years			141,077
Reserves - Roadways FY 2024			19,762
Reserves - Roadways FY 2025			19,762
	Subtotal		180,601
Total Allocation of Available Funds			**190,896**
Total Unassigned (undesignated) Cash		**$**	**280,633**

Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year		2026	2 Years Remaining
Anticipated Replacement Costs	$	168,000.00	
Anticipated Reserve	$	168,000.00	

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED BUDGET FY 2025	ACTUAL THRU Jun-25	PROJECTED July-9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES							
Interest - Investments	$ 418	$ 150	$ 150	$ -	-	$ -	$ 150
Special Assmnts- Tax Collector	18,057	18,057	26,744	-	26,744	26,744	28,339
Special Assmnts- Discounts	(660)	(722)	(1,070)	-	-	-	(1,134)
TOTAL REVENUES	**17,815**	**17,485**	**25,824**	**-**	**26,744**	**26,744**	**27,356**
EXPENDITURES							
Administrative							
Misc-Assessmnt Collection Cost	210	361	535	-	535	535	567
Total Administrative	**210**	**361**	**535**	**-**	**535**	**535**	**567**
Right of Way							
R&M-Streetlights	23,554	17,124	25,000	-	-	-	26,500
Total Right of Way	**23,554**	**17,124**	**25,000**	**-**	**-**	**-**	**26,500**
TOTAL EXPENDITURES	**23,764**	**17,485**	**25,535**	**-**	**535**	**535**	**27,067**
Excess (deficiency) of revenues Over (under) expenditures	(5,949)	-	289	-	26,209	26,209	289
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	289	-	-	-	289
TOTAL OTHER SOURCES (USES)	**-**	**-**	**289**	**-**	**-**	**-**	**289**
Net change in fund balance	(5,949)	-	289	-	26,209	26,209	289
FUND BALANCE, BEGINNING		(5,949)	2,946	3,235	-	3,235	29,444
FUND BALANCE, ENDING	**$ (5,949)**	**$ (5,949)**	**$ 3,235**	**$ 3,235**	**$ 26,209**	**$ 29,444**	**$ 29,733**

Exhibit "C"
Allocation of Fund Balances

AVAILABLE FUNDS

		Amount
Beginning Fund Balance - Fiscal Year 2026	$	29,444
Net Change in Fund Balance - Fiscal Year 2026		289
Reserves - Fiscal Year 2026 Additions		-
Total Funds Available (Estimated) - 9/30/2026		**29,733**

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance			
Deposits		$ 3,030	
	Subtotal	3,030	
Assigned Fund Balance			
Operating Reserves - First Quarter Operating Capital		205	(1)
	Subtotal	205	
Total Allocation of Available Funds		**3,235**	
Total Unassigned (undesignated) Cash		**$ 26,498**	

Notes

(1) Operating reserves have been reduced to cover Unassigned Cash.

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED BUDGET FY 2025	ACTUAL THRU Jun-25	PROJECTED July-9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES							
Interest - Investments	$ 265	$ 80	$ 80	$ -	$ -	$ -	$ 80
Special Assmnts- Tax Collector	5,842	9,047	16,168	-	16,168	16,168	16,222
Special Assmnts- Discounts	(214)	(362)	(647)	-	-	-	(649)
Gate Bar Code/Remotes	65	-	-	-	-	-	-
TOTAL REVENUES	**5,958**	**8,765**	**15,601**	**-**	**16,168**	**16,168**	**15,653**
EXPENDITURES							
Administrative							
Misc-Assessmnt Collection Cost	68	181	323	-	323	323	324
Misc-Credit Card Fees	2	4	4	-	-	-	4
Total Administrative	**70**	**185**	**327**	**-**	**323**	**323**	**328**
Right of Way							
Communication - Teleph - Field	1,911	1,800	1,980	-	-	-	1,980
Insurance - General Liability	3,291	3,420	3,562	-	-	-	4,796
R&M-General	3,957	1,500	1,500	-	-	-	1,500
R&M-Gate	2,610	1,500	1,500	-	-	-	1,500
R&M-Streetlights	412	360	300	-	-	-	300
Reserve - Roadways	-	-	3,300	-	-	-	3,300
Total Right of Way	**12,181**	**8,580**	**12,142**	**-**	**-**	**-**	**13,376**
TOTAL EXPENDITURES	**12,251**	**8,765**	**12,469**	**-**	**323**	**323**	**13,704**
Excess (deficiency) of revenues Over (under) expenditures	(6,293)	-	3,132	-	15,845	15,845	1,949
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	3,132	-	-	-	1,949
TOTAL OTHER SOURCES (USES)	**-**	**-**	**3,132**	**-**	**-**	**-**	**1,949**
Net change in fund balance	(6,293)	-	3,132	-	15,845	15,845	1,949
FUND BALANCE, BEGINNING		(6,293)	205	(6,293)	-	(6,293)	9,552
FUND BALANCE, ENDING	**$ (6,293)**	**$ (6,293)**	**$ 3,337**	**$ (6,293)**	**$ 15,845**	**$ 9,552**	**$ 11,501**

Exhibit "D"
Allocation of Fund Balances

AVAILABLE FUNDS

		Amount
Beginning Fund Balance - Fiscal Year 2026	$	9,552
Net Change in Fund Balance - Fiscal Year 2026		1,949
Reserves - Fiscal Year 2026 Additions		3,300
Total Funds Available (Estimated) - 9/30/2026		**14,801**

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance		
Deposits	$	20
Subtotal		20
Assigned Fund Balance		
Operating Reserves - First Quarter Operating Capital		- (1)
Reserves - Roadways Prior Years		1,934
Reserves - Roadways FY 2024		-
Reserves - Roadways FY 2025		3,300
Subtotal		5,234
Total Allocation of Available Funds		**5,254**
Total Unassigned (undesignated) Cash	**$**	**9,547**

Notes

(1) Operating reserves have been reduced to $0.

Anticipated Replacement Year		2035	5 years remaining
Anticipated Replacement Costs	$	59,691.60	
Anticipated Reserve Balance	$	59,691.60	

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED BUDGET FY 2025	ACTUAL THRU Jun-25	PROJECTED July-9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES							
Interest - Investments	$ 1,283	$ 150	$ 150	$ -	$ -	$ -	$ 150
Special Assmnts- Tax Collector	5,520	5,520	6,052	-	6,052	6,052	6,052
Special Assmnts- Discounts	(202)	(221)	(242)	-	-	-	(242)
TOTAL REVENUES	**6,601**	**5,449**	**5,960**	**-**	**6,052**	**6,052**	**5,960**
EXPENDITURES							
Administrative							
Misc-Assessmnt Collection Cost	**64**	110	121	-	121	121	121
Total Administrative	**64**	**110**	**121**	**-**	**121**	**121**	**121**
Right of Way							
R&M - General	-	5,000	5,000	-	5,000	5,000	5,000
Reserve - Roadways	-	339	339	-	-	-	839
Total Right of Way	-	5,339	**5,339**	**-**	**5,000**	**5,000**	**5,839**
TOTAL EXPENDITURES	**64**	**5,449**	**5,460**	**-**	**5,121**	**5,121**	**5,960**
Excess (deficiency) of revenues Over (under) expenditures	6,537	-	500	-	931	931	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	500	-	-	-	-
TOTAL OTHER SOURCES (USES)	**-**	**-**	**500**	**-**	**-**	**-**	**-**
Net change in fund balance	6,537	-	500	-	931	931	-
FUND BALANCE, BEGINNING		-	43,928	44,428	-	44,428	45,359
FUND BALANCE, ENDING	**$ 6,537**	**$ -**	**$ 44,428**	**$ 44,428**	**$ 931**	**$ 45,359**	**$ 45,359**

Exhibit "E"
Allocation of Fund Balances

AVAILABLE FUNDS

		Amount
Beginning Fund Balance - Fiscal Year 2026	$	45,359
Net Change in Fund Balance - Fiscal Year 2026		-
Reserves - Fiscal Year 2026 Additions		839
Total Funds Available (Estimated) - 9/30/2026		**46,198**

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance			
Operating Reserves - First Quarter Operating Capital	$	1,280	(1)
Reserves - Roadways Prior Years		13,072	
Reserves - Roadways FY 2024		339	
Reserves - Roadways FY 2025		839	
	Subtotal	14,250	
Total Allocation of Available Funds		**15,530**	
Total Unassigned (undesignated) Cash		**$ 30,668**	

Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year		2032	8 Years Remaining
Anticipated Replacement Costs balance	$	15,780.00	
Current Budgeted Reserve Balance	$	15,780.00	

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED BUDGET FY 2025	ACTUAL THRU Jun-25	PROJECTED July-9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES							
Interest - Investments	$ 8,280	$ 700	$ 700	$ -	$ -	$ -	$ 700
Special Assmnts- Tax Collector	344,186	406,350	440,316	-	440,316	440,316	440,564
Special Assmnts- Discounts	(12,582)	(16,254)	(17,613)	-	-	-	(17,623)
Gate Bar Code/Remotes	2,651	-	-	-	-	-	-
Insurance Reimbursements	-	-	-	-	-	-	-
TOTAL REVENUES	**342,535**	**390,796**	**423,403**	**-**	**440,316**	**440,316**	**423,642**
EXPENDITURES							
Administrative							
Misc-Assessmnt Collection Cost	4,003	8,126	8,806	-	8,806	8,806	8,811
Misc-Credit Card Fees	101	80	80	-	-	-	80
Total Administrative	**4,104**	**8,206**	**8,886**	**-**	**8,806**	**8,806**	**8,891**
Right of Way							
Contracts-Security Services	230,065	240,977	240,977	-	-	-	240,977
Contracts-Pest Control	240	240	240	-	-	-	240
Communication - Teleph - Field	2,005	2,100	2,100	-	-	-	2,100
Insurance - General Liability	1,116	1,273	1,885	1,885	-	1,885	2,119
R&M-General	90,994	20,000	20,000	-	-	-	20,000
R&M-Gate	22,260	10,000	10,000	-	-	-	10,000
R&M-Streetlights	67,173	66,000	68,712	-	-	-	68,712
Reserve - Roadways	-	42,000	62,000	-	-	-	62,000
Total Right of Way	**413,853**	**382,590**	**405,914**	**1,885**	**-**	**1,885**	**406,148**
TOTAL EXPENDITURES	**417,957**	**390,796**	**414,800**	**1,885**	**8,806**	**10,691**	**415,039**
Excess (deficiency) of revenues Over (under) expenditures	(75,422)	-	8,603	(1,885)	431,510	429,625	8,603
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	8,603	-	-	-	8,603
TOTAL OTHER SOURCES (USES)	**-**	**-**	**8,603**	**-**	**-**	**-**	**8,603**
Net change in fund balance	(75,422)	-	8,603	(1,885)	431,510	429,625	8,603
FUND BALANCE, BEGINNING		(75,422)	236,953	(75,422)	-	(75,422)	354,203
FUND BALANCE, ENDING	**$ (75,422)**	**$ (75,422)**	**$ 245,556**	**$ (77,307)**	**$ 431,510**	**$ 354,203**	**$ 362,806**

Exhibit "F"
Allocation of Fund Balances

AVAILABLE FUNDS

		Amount
Beginning Fund Balance - Fiscal Year 2026	$	354,203
Net Change in Fund Balance - Fiscal Year 2026		8,603
Reserves - Fiscal Year 2026 Additions		62,000
Total Funds Available (Estimated) - 9/30/2026		**424,806**

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance			
Deposits		$	8,120
	Subtotal		8,120
Assigned Fund Balance			
Operating Reserves - First Quarter Operating Capital			- (1)
Reserves - Roadways Prior Years			231,156
Reserves - Roadways FY 2024			62,000
Reserves - Roadways FY 2025			62,000
	Subtotal		355,156
Total Allocation of Available Funds			**363,276**
Total Unassigned (undesignated) Cash			**$ 61,530**

Notes

(1) Operating reserve has been reduced to $0.

Anticipated Replacement Year		2033	10 years remaining
Anticipated Replacement Costs	$	1,044,939.60	
Anticipated Reserve Balance	$	1,044,939.60	

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED BUDGET FY 2025	ACTUAL THRU Jun-25	PROJECTED July-9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES							
Interest - Investments	$ 2,097	$ 200	$ 200	$ -	$ -	$ -	$ 200
Special Assmnts- Tax Collector	16,056	16,056	19,237	-	19,237	19,237	19,237
Special Assmnts- Discounts	(587)	(642)	(769)	-	-	-	(769)
Gate Bar Code/Remotes	-	-	-	-			-
TOTAL REVENUES	**17,566**	**15,614**	**18,668**	**-**	**19,237**	**19,237**	**18,668**
EXPENDITURES							
Administrative							
Misc-Assessmnt Collection Cost	187	321	385	-	385	385	385
Misc-Credit Card Fees	-	10	10	-	-	-	10
Total Administrative	**187**	**331**	**395**	**-**	**385**	**385**	**395**
Right of Way							
Communication - Teleph - Field	1,453	1,500	1,500	-	-	-	1,500
Insurance - General Liability	411	386	386	-	-	-	386
R&M-General	6,987	1,000	1,000	-	-	-	1,000
R&M-Gate	11,835	3,792	3,792	-	-	-	3,792
R&M-Streetlights	7,182	5,650	7,740	-	-	-	7,740
Reserve - Roadways	-	2,955	3,855	-	-	-	3,855
Total Right of Way	**27,868**	**15,283**	**18,273**	**-**	**-**	**-**	**18,273**
TOTAL EXPENDITURES	**28,055**	**15,614**	**18,668**	**-**	**385**	**385**	**18,668**
Excess (deficiency) of revenues Over (under) expenditures	(10,489)	-	0	-	18,852	18,852	-
Net change in fund balance	(10,489)	-	0	-	18,852	18,852	-
FUND BALANCE, BEGINNING		(10,489)	68,887	68,887	-	68,887	87,740
FUND BALANCE, ENDING	**$ (10,489)**	**$ (10,489)**	**$ 68,887**	**$ 68,887**	**$ 18,852**	**$ 87,740**	**$ 87,740**

Exhibit "G"
Allocation of Fund Balances

AVAILABLE FUNDS

		Amount
Beginning Fund Balance - Fiscal Year 2026	$	87,740
Net Change in Fund Balance - Fiscal Year 2026		-
Reserves - Fiscal Year 2026 Additions		3,855
Total Funds Available (Estimated) - 9/30/2026		**91,594**

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance			
Deposits		$	853
	Subtotal		853
Assigned Fund Balance			
Operating Reserves - First Quarter Operating Capital			3,703 (1)
Reserves - Roadways Prior Years			45,021
Reserves - Roadways FY 2024			3,855
Reserves - Roadways FY 2025			3,855
	Subtotal		52,731
Total Allocation of Available Funds			**57,287**
Total Unassigned (undesignated) Cash		**$**	**34,307**

Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year		2031	7 years remaining
Anticipated Replacement Costs	$	65,704.80	
Anticipated Reserve Balance	$	65,704.80	

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED BUDGET FY 2025	ACTUAL THRU Jun-25	PROJECTED July-9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
Interest - Investments	$ 3,140	$ -	$ -	$ -	$ -	$ -	$ -
Special Assmnts- Tax Collector	126,326	126,326	176,696	-	176,696	176,696	176,696
Special Assmnts- Discounts	(4,618)	(5,053)	(7,068)	-	-	-	(7,068)
TOTAL REVENUES	**124,848**	**121,273**	**169,628**	**-**	**176,696**	**176,696**	**169,628**
EXPENDITURES							
Administrative							
Misc-Assessmnt Collection Cost	1,469	2,527	3,534	-	3,534	3,534	3,534
Total Administrative	**1,469**	**2,527**	**3,534**	**-**	**3,534**	**3,534**	**3,534**
Right of Way							
R&M-General	-	2,044	2,044	-	-	-	2,044
R&M-Streetlights	135,025	105,000	144,348	-	-	-	144,348
Reserve - Roadways	3,142	11,702	19,702	-	-	-	19,702
Total Right of Way	**138,167**	**118,746**	**166,094**	**-**	**-**	**-**	**166,094**
TOTAL EXPENDITURES	**139,636**	**121,273**	**169,628**	**-**	**3,534**	**3,534**	**169,628**
Excess (deficiency) of revenues Over (under) expenditures	(14,788)	-	-	-	173,162	173,162	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	32,662
TOTAL OTHER SOURCES (USES)	**-**	**-**	**-**	**-**	**-**	**-**	**32,662**
Net change in fund balance	(14,788)	-	-	-	173,162	173,162	32,662
FUND BALANCE, BEGINNING		(14,788)	84,656	(14,788)	-	(14,788)	158,374
FUND BALANCE, ENDING	**$ (14,788)**	**$ (14,788)**	**$ 84,656**	**$ (14,788)**	**$ 173,162**	**$ 158,374**	**$ 191,036**

Exhibit "H"
Allocation of Fund Balances

AVAILABLE FUNDS

		Amount
Beginning Fund Balance - Fiscal Year 2026	$	158,374
Net Change in Fund Balance - Fiscal Year 2026		32,662
Reserves - Fiscal Year 2026 Additions		19,702
Total Funds Available (Estimated) - 9/30/2026		**210,738**

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance		
Deposits	$	14,572
Subtotal		14,572
Assigned Fund Balance		
Operating Reserves - First Quarter Operating Capital		- (1)
Reserves - Roadways FY Prior Year		89,680
Reserves - Roadways FY 2024		19,702
Reserves - Roadways FY 2025		19,702
Subtotal		129,083
Total Allocation of Available Funds		**143,656**
Total Unassigned (undesignated) Cash	**$**	**67,082**

Notes

(1) Operating reserves have been reduced to $0.

Anticipated Replacement Year		2029	5 years remaining
Anticipated Replacement Costs	$	148,189.20	
Anticipated Reserve Balance	$	148,189.20	

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED BUDGET FY 2025	ACTUAL THRU Jun-25	PROJECTED July-9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES							
Interest - Investments	$ 597	$ 90	$ 90	$ -	$ -	$ -	$ 90
Special Assmnts- Tax Collector	7,778	7,778	7,778	-	7,778	7,778	7,778
Special Assmnts- Discounts	(284)	(311)	(311)	-	-	-	(311)
TOTAL REVENUES	**8,091**	**7,557**	**7,557**	**-**	**7,778**	**7,778**	**7,557**
EXPENDITURES							
Administrative							
Misc-Assessmnt Collection Cost	90	156	156	-	156	156	156
Total Administrative	**90**	**156**	**156**	**-**	**156**	**156**	**156**
Right of Way							
R&M-Streetlights	6,445	4,999	4,999	-	-	-	4,999
Reserve - Roadways	-	2,402	2,402	-	-	-	2,402
Total Right of Way	**6,445**	**7,401**	**7,401**	**-**	**-**	**-**	**7,401**
TOTAL EXPENDITURES	**6,535**	**7,557**	**7,557**	**-**	**156**	**156**	**7,557**
Excess (deficiency) of revenues Over (under) expenditures	1,556	-	-	-	7,622	7,622	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	1,556	-	-	-	7,622	7,622	-
FUND BALANCE, BEGINNING	-	1,556	25,847	25,847	-	25,847	33,469
FUND BALANCE, ENDING	**$ 1,556**	**$ 1,556**	**$ 25,847**	**$ 25,847**	**$ 7,622**	**$ 33,469**	**$ 33,469**

Exhibit "I"
Allocation of Fund Balances

AVAILABLE FUNDS

		Amount
Beginning Fund Balance - Fiscal Year 2026	$	33,469
Net Change in Fund Balance - Fiscal Year 2026		-
Reserves - Fiscal Year 2026 Additions		2,402
Total Funds Available (Estimated) - 9/30/2026		**35,871**

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance			
Deposits		$ 765	
	Subtotal	765	
Assigned Fund Balance			
Operating Reserves - First Quarter Operating Capital		1,289	(1)
Reserves - Roadways Prior Years		18,993	
Reserves - Roadways FY 2024		2,402	
Reserves - Roadways FY 2025		2,402	
	Subtotal	23,797	
Total Allocation of Available Funds		**25,851**	
Total Unassigned (undesignated) Cash		**$ 10,021**	

Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2023
Anticipated Replacement Costs	18,991
Anticipated Reserve Balance	18,991

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED BUDGET FY 2025	ACTUAL THRU Jun-25	PROJECTED July-9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES							
Interest - Investments	$ 6,370	$ 500	$ 500	$ -	$ -	$ -	$ 500
Special Assmnts- Tax Collector	25,447	25,447	27,287	-	27,287	27,287	28,020
Special Assmnts- Discounts	(930)	(1,018)	(1,091)	-	-	-	(1,121)
Gate Bar Code/Remotes	-	-	-	-	-	-	-
TOTAL REVENUES	**30,887**	**24,929**	**26,696**	**-**	**27,287**	**27,287**	**27,399**
EXPENDITURES							
Administrative							
Misc-Assessmnt Collection Cost	296	509	546	-	546	546	560
Misc-Credit Card Fees	-	10	10	-	-	-	10
Total Administrative	**296**	**519**	**556**	**-**	**546**	**546**	**570**
Right of Way							
Insurance - General Liability	470	517	569	626	-	626	1,436
R&M-General	2,200	4,543	4,543	-	-	-	4,543
R&M-Drainage	-	2,625	2,625	-	-	-	2,625
R&M-Gate	7,741	5,000	5,000	-	-	-	5,000
Misc-Internet Services	1,555	1,800	1,800	-	-	-	1,800
Reserve - Roadways	-	9,925	11,425	-	-	-	11,425
Total Right of Way	**11,966**	**24,410**	**25,962**	**626**	**-**	**626**	**26,829**
TOTAL EXPENDITURES	**12,262**	**24,929**	**26,517**	**626**	**546**	**1,172**	**27,399**
Excess (deficiency) of revenues Over (under) expenditures	18,625	-	178	(626)	26,741	26,115	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	178	-	-	-	-
TOTAL OTHER SOURCES (USES)	**-**	**-**	**178**	**-**	**-**	**-**	**-**
Net change in fund balance	18,625	-	178	(626)	26,741	26,115	-
FUND BALANCE, BEGINNING	-	18,625	280,704	280,882	-	280,882	306,997
FUND BALANCE, ENDING	**$ 18,625**	**$ 18,625**	**$ 280,882**	**$ 280,256**	**$ 26,741**	**$ 306,997**	**$ 306,997**

Exhibit "J"
Allocation of Fund Balances

AVAILABLE FUNDS

		Amount
Beginning Fund Balance - Fiscal Year 2026	$	306,997
Net Change in Fund Balance - Fiscal Year 2026		-
Reserves - Fiscal Year 2026 Additions		11,425
Total Funds Available (Estimated) - 9/30/2026		**318,422**

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance			
Operating Reserves - First Quarter Operating Capital	$	3,993	(1)
Reserves - Roadways Prior Years		135,159	
Reserves - Roadways FY 2024		11,425	
Reserves - Roadways FY 2025		11,425	
	Subtotal	158,009	
Total Allocation of Available Funds		**162,002**	
Total Unassigned (undesignated) Cash		**$ 156,420**	

Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year		2033	9 Years remaining
Anticipated Replacement Costs	$	214,509.60	
Anticipated Reserve Balance	$	214,509.60	

Westchase

Community Development District

Supporting Budget Schedules

FY 2026

Comparison of Assessment Rates
Fiscal Year 2026 vs. Fiscal Year 2025

Name	Units	General Fund			Special Funds			Total Assessments per Unit			
		FY 2026	FY 2025	Percent Change	FY 2026	FY 2025	Percent Change	FY 2026	FY 2025	Dollar Change	Percent Change
Wycliff	30	$615.00	$583.47	5.40%	$0.00	$0.00	n/a	$615.00	$583.47	$31.53	5.40%
Bennington	108	$615.00	$583.47	5.40%	$0.00	$0.00	n/a	$615.00	$583.47	$31.53	5.40%
Woodbay	163	$615.00	$583.47	5.40%	$0.00	$0.00	n/a	$615.00	$583.47	$31.53	5.40%
Berkley Square	122	$441.80	$416.52	6.07%	$0.00	$0.00	n/a	$441.80	$416.52	$25.28	6.07%
Glenfield	101	$615.00	$583.47	5.40%	$0.00	$0.00	n/a	$615.00	$583.47	$31.53	5.40%
Keswick Forest	64	$615.00	$583.47	5.40%	$0.00	$0.00	n/a	$615.00	$583.47	$31.53	5.40%
Shopping Center	9.9	$22,491.50	$21,324.23	5.47%	$0.00	$0.00	n/a	$22,491.50	$21,324.23	$1,167.27	5.47%
Shopping Center	7.24	$22,491.50	$21,324.23	5.47%	$0.00	$0.00	n/a	$22,491.50	$21,324.23	$1,167.27	5.47%
Glencliff	48	$615.00	$583.47	5.40%	$0.00	$0.00	n/a	$615.00	$583.47	$31.53	5.40%
Harbor Links	109	$615.00	$583.47	5.40%	$349.89	$348.12	0.51%	$964.89	$931.59	$33.30	3.57%
Harbor Links Estates	63	$615.00	$583.47	5.40%	$349.89	$348.12	0.51%	$964.89	$931.59	$33.30	3.57%
The Enclave	108	$615.00	$583.47	5.40%	$262.40	$247.63	5.97%	$877.40	$831.10	$46.30	5.57%
Saville Rowe	36	$615.00	$583.47	5.40%	$450.62	$449.10	0.34%	$1,065.62	$1,032.57	$33.05	3.20%
Ayshire	49	$615.00	$583.47	5.40%	$0.00	$0.00	n/a	$615.00	$583.47	$31.53	5.40%
Cheshire	81	$615.00	$583.47	5.40%	$0.00	$0.00	n/a	$615.00	$583.47	$31.53	5.40%
Derbyshire	105	$615.00	$583.47	5.40%	$0.00	$0.00	n/a	$615.00	$583.47	$31.53	5.40%
Epic Properties	400	$441.80	$416.52	6.07%	$0.00	$0.00	n/a	$441.80	$416.52	$25.28	6.07%
Radcliffe	154	$615.00	$583.47	5.40%	$0.00	$0.00	n/a	$615.00	$583.47	$31.53	5.40%
7/11	1.17	$22,491.50	$21,324.23	5.47%	$1,420.66	$1,420.66	0.00%	$23,912.16	$22,744.89	$1,167.27	5.13%
Primrose	1.27	$22,491.50	$21,324.23	5.47%	$1,420.66	$1,420.66	0.00%	$23,912.16	$22,744.89	$1,167.27	5.13%
Professional Center	1.82	$22,491.50	$21,324.23	5.47%	$1,420.66	$1,420.66	0.00%	$23,912.16	$22,744.89	$1,167.27	5.13%
Professional Center	5.54	$22,491.50	$21,324.23	5.47%	$0.00	$0.00	n/a	$22,491.50	$21,324.23	$1,167.27	5.47%
Remax Real Estate	0.53	$22,491.50	$21,324.23	5.47%	$0.00	$0.00	n/a	$22,491.50	$21,324.23	$1,167.27	5.47%
Golf Course	58	$113.80	$94.11	20.93%	$0.00	$0.00	n/a	$113.80	$94.11	$19.69	20.93%
Greensprings	60	$615.00	$583.47	5.40%	$863.85	$863.36	0.06%	$1,478.85	$1,446.83	$32.02	2.21%
Greencrest	54	$615.00	$583.47	5.40%	$863.85	$863.36	0.06%	$1,478.85	$1,446.83	$32.02	2.21%
Greenhedges	53	$615.00	$583.47	5.40%	$863.85	$863.36	0.06%	$1,478.85	$1,446.83	$32.02	2.21%
Greenmont	41	$615.00	$583.47	5.40%	$863.85	$863.36	0.06%	$1,478.85	$1,446.83	$32.02	2.21%
Greendale	59	$615.00	$583.47	5.40%	$863.85	$863.36	0.06%	$1,478.85	$1,446.83	$32.02	2.21%
Greenpoint	153	$615.00	$583.47	5.40%	$863.85	$863.36	0.06%	$1,478.85	$1,446.83	$32.02	2.21%
Village Green	10	$615.00	$583.47	5.40%	$863.85	$863.36	0.06%	$1,478.85	$1,446.83	$32.02	2.21%
Village Green	67	$615.00	$583.47	5.40%	$863.85	$863.36	0.06%	$1,478.85	$1,446.83	$32.02	2.21%
Village Green	13	$615.00	$583.47	5.40%	$863.85	$863.36	0.06%	$1,478.85	$1,446.83	$32.02	2.21%
Westpark Village	77	$615.00	$583.47	5.40%	$316.09	$316.09	0.00%	$931.09	$899.56	$31.53	3.50%
Westpark Village	10	$615.00	$583.47	5.40%	$316.09	$316.09	0.00%	$931.09	$899.56	$31.53	3.50%
Westpark Village	38	$615.00	$583.47	5.40%	$316.09	$316.09	0.00%	$931.09	$899.56	$31.53	3.50%
Westpark Village	37	$615.00	$583.47	5.40%	$316.09	$316.09	0.00%	$931.09	$899.56	$31.53	3.50%
Westpark Village	22	$615.00	$583.47	5.40%	$316.09	$316.09	0.00%	$931.09	$899.56	$31.53	3.50%
Westpark Village	22	$615.00	$583.47	5.40%	$316.09	$316.09	0.00%	$931.09	$899.56	$31.53	3.50%
Westpark Village	24	$615.00	$583.47	5.40%	$316.09	$316.09	0.00%	$931.09	$899.56	$31.53	3.50%

Comparison of Assessment Rates
Fiscal Year 2026 vs. Fiscal Year 2025

Name	Units	General Fund			Special Funds			Total Assessments per Unit			
		FY 2026	FY 2025	Percent Change	FY 2026	FY 2025	Percent Change	FY 2026	FY 2025	Dollar Change	Percent Change
Westpark Village	40	$615.00	$583.47	5.40%	$316.09	$316.09	0.00%	$931.09	$899.56	$31.53	3.50%
Westpark Village	6	$615.00	$583.47	5.40%	$316.09	$316.09	0.00%	$931.09	$899.56	$31.53	3.50%
Westpark Village	50	$615.00	$583.47	5.40%	$316.09	$316.09	0.00%	$931.09	$899.56	$31.53	3.50%
Westpark Village	22	$615.00	$583.47	5.40%	$316.09	$316.09	0.00%	$931.09	$899.56	$31.53	3.50%
Westpark Village	30	$615.00	$583.47	5.40%	$316.09	$316.09	0.00%	$931.09	$899.56	$31.53	3.50%
Westpark Village	17	$615.00	$583.47	5.40%	$316.09	$316.09	0.00%	$931.09	$899.56	$31.53	3.50%
David Weekly Homes	36	$615.00	$583.47	5.40%	$316.09	$316.09	0.00%	$931.09	$899.56	$31.53	3.50%
Westpark Village	38	$615.00	$583.47	5.40%	$316.09	$316.09	0.00%	$931.09	$899.56	$31.53	3.50%
Castleford	69	$615.00	$583.47	5.40%	$0.00	$0.00	n/a	$615.00	$583.47	$31.53	5.40%
Stamford	61	$615.00	$583.47	5.40%	$0.00	$0.00	n/a	$615.00	$583.47	$31.53	5.40%
Baybridge	102	$615.00	$583.47	5.40%	$0.00	$0.00	n/a	$615.00	$583.47	$31.53	5.40%
Wakesbridge	86	$615.00	$583.47	5.40%	$0.00	$0.00	n/a	$615.00	$583.47	$31.53	5.40%
Abbotsford	40	$615.00	$583.47	5.40%	$0.00	$0.00	n/a	$615.00	$583.47	$31.53	5.40%
Chelmsford	100	$615.00	$583.47	5.40%	$0.00	$0.00	n/a	$615.00	$583.47	$31.53	5.40%
Brentford	85	$615.00	$583.47	5.40%	$0.00	$0.00	n/a	$615.00	$583.47	$31.53	5.40%
Kingsford	132	$615.00	$583.47	5.40%	$0.00	$0.00	n/a	$615.00	$583.47	$31.53	5.40%
Stockbridge	68	$615.00	$583.47	5.40%	$0.00	$0.00	n/a	$615.00	$583.47	$31.53	5.40%
Sturbridge	47	$615.00	$583.47	5.40%	$0.00	$0.00	n/a	$615.00	$583.47	$31.53	5.40%
Stonebridge	66	$615.00	$583.47	5.40%	$291.47	$291.47	0.00%	$906.47	$874.94	$31.53	3.60%
Woodbridge	40	$615.00	$583.47	5.40%	$0.00	$0.00	n/a	$615.00	$583.47	$31.53	5.40%
Vineyards	120	$615.00	$583.47	5.40%	$233.50	$227.39	2.69%	$848.49	$810.86	$37.63	4.64%
Cavendish	90	$615.00	$583.47	5.40%	$316.09	$316.09	0.00%	$931.09	$899.56	$31.53	3.50%
Gables Residential III	615	$441.80	$416.52	6.07%	$0.00	$0.00	n/a	$441.80	$416.52	$25.28	6.07%
Arlington Park Condos	76	$441.80	$416.52	6.07%	$0.00	$0.00	n/a	$441.80	$416.52	$25.28	6.07%
Gables Commercial	0.94	$22,491.50	$21,324.23	5.47%	$0.00	$0.00	n/a	$22,491.50	$21,324.23	$1,167.27	5.47%
Westchase Early Learning Center	1.73	$22,491.50	$21,324.23	5.47%	$0.00	$0.00	n/a	$22,491.50	$21,324.23	$1,167.27	5.47%
CVS	1.42	$22,491.50	$21,324.23	5.47%	$0.00	$0.00	n/a	$22,491.50	$21,324.23	$1,167.27	5.47%
Applebees	1.04	$22,491.50	$21,324.23	5.47%	$0.00	$0.00	n/a	$22,491.50	$21,324.23	$1,167.27	5.47%
Burger King	1.69	$22,491.50	$21,324.23	5.47%	$0.00	$0.00	n/a	$22,491.50	$21,324.23	$1,167.27	5.47%
Office	2	$22,491.50	$21,324.23	5.47%	$0.00	$0.00	n/a	$22,491.50	$21,324.23	$1,167.27	5.47%
Residential	51	$615.00	$583.47	5.40%	$152.50	$152.50	0.00%	$767.50	$735.97	$31.53	4.28%
Ave @ Westchase	1.74	$22,491.50	$21,324.23	5.47%	$0.00	$0.00	n/a	$22,491.50	$21,324.23	$1,167.27	5.47%
Ave @ Westchase	0.57	$22,491.50	$21,324.23	5.47%	$0.00	$0.00	n/a	$22,491.50	$21,324.23	$1,167.27	5.47%
Ave @ Westchase	3.24	$22,491.50	$21,324.23	5.47%	$0.00	$0.00	n/a	$22,491.50	$21,324.23	$1,167.27	5.47%
Morton Plant Mease	2.74	$22,491.50	$21,324.23	5.47%	$0.00	$0.00	n/a	$22,491.50	$21,324.23	$1,167.27	5.47%