

RESOLUTION 2025-44

**A RESOLUTION APPROVING THE DISTRICT'S PROPOSED
BUDGET OF THE VILLAGE COMMUNITY DEVELOPMENT
DISTRICT NO. 15 FOR FISCAL YEAR 2025-26 IN ACCORDANCE
WITH CHAPTER 190 F.S. AND SETTING A PUBLIC HEARING
THEREON PURSUANT TO FLORIDA LAW**

WHEREAS, the District Manager has heretofore prepared and submitted to the Board, the District's Proposed Budget for the forthcoming Fiscal Year 2025-26; and

WHEREAS, the Board of Supervisors has accepted said Proposed Budget and desires to set the required public hearing hereon;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF
SUPERVISORS OF THE VILLAGE COMMUNITY
DEVELOPMENT DISTRICT NO. 15;**

1. The operating budget proposed by the District Manager for Fiscal Year 2025-26 is hereby approved for the amount as listed below:

General Fund	\$ 4,302,147
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2. The budget for the Debt Service Fund proposed by the District Manager for Fiscal Year 2025-26 is hereby approved for the amount as listed below:

2023- Debt Service Fund	\$ 12,384,954
2024 - Debt Service Fund	\$ 10,346,687

3. A public hearing on said approved Budget is hereby declared and set for the following date, hour and place:

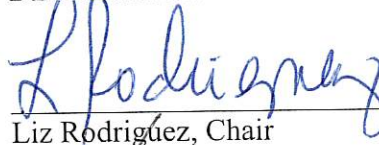
Date: September 11, 2025

Time: 3:30 p.m.

Place: Everglades Recreation Center
5497 Marsh Bend Trail
The Villages, Florida 32163

Adopted this 12th day of June 2025.

VILLAGE COMMUNITY
DEVELOPMENT DISTRICT NO. 15


Liz Rodriguez, Chair


Kenneth C. Blocker, Secretary

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 SCENARIO 2 BUDGET
Fund: 15.001 GENERAL FUND						
ESTIMATED REVENUES						
325.211	MAINTENANCE ASSESSMENT	0	2,092,970	2,092,970	2,079,269	4,536,721
341.999	MISCELLANEOUS REVENUE	88	100	100	11	0
361.101	INT INCOME - CFB	6,713	10,000	10,000	9,528	6,000
361.102	INT INCOME - CASH EQUIV	0	0	0	20,328	31,000
361.105	INTEREST INCOME-TAX COLLECTOR	0	0	0	7,447	0
366.001	CONTRIBUTIONS FROM DEVELOPER	2,678,096	2,235,983	2,235,983	589,666	7,095
669.901	(ADD)/USE-WORKING CAPITAL	0	(1,045,509)	(1,045,509)	0	(278,669)
TOTAL ESTIMATED REVENUES		2,684,897	3,293,544	3,293,544	2,706,249	4,302,147
APPROPRIATIONS						
111	EXECUTIVE SALARIES	0	9,000	9,000	0	9,000
211	SOCIAL SECURITY TAXES	0	558	558	0	558
212	MEDICARE TAXES	0	131	131	0	131
241	WORKER'S COMPENSATION	9	25	25	18	25
311	MANAGEMENT FEES	114,413	394,552	392,666	197,278	319,825
312	ENGINEERING SERVICES	225	5,000	5,000	1,426	5,000
313	LEGAL SERVICES	6,191	5,000	5,000	3,708	6,500
314	TAX COLLECTOR FEES	0	43,604	43,604	41,585	94,515
316	DEED COMPLIANCE SVCS	0	8,951	8,951	4,476	7,095
319	OTHER PROFESSIONAL SVCS	4,418	5,100	5,100	4,789	12,532
322	AUDITING SERVICES	10,507	14,935	16,821	4,894	9,933
324	ARBITRAGE SERVICES	0	0	0	0	600
343	SYSTEMS MGMT SUPPORT	588	705	705	525	1,055
412	POSTAGE	334	500	500	0	500
431	ELECTRICITY	565	5,000	5,000	3,430	10,000
434	IRRIGATION WATER	0	198,953	198,953	1,010	50,000
451	CASUALTY & LIABILITY INSUR	7,808	6,077	6,077	5,723	6,000
462	BUILDING/STRUCTURE MAINT	76,077	24,900	24,900	0	64,000
463	LANDSCAPE MAINT-RECURRING	63,900	982,579	964,079	114,372	812,806
464	LANDSCAPE MAINT-NON RECURRING	1,325	15,500	25,000	9,000	25,500
468	IRRIGATION REPAIR	1,618	10,000	10,000	5,952	25,000
469	OTHER MAINTENANCE	0	14,000	23,000	0	15,000
471	PRINTING & BINDING	597	500	500	34	600
493	PERMITS & LICENSES	175	175	175	175	175
497	LEGAL ADVERTISING	4,532	2,500	2,500	1,127	4,600
498	EMAC FEES	2,336,275	1,401,691	1,401,691	700,849	2,734,214
498	STORM WATER MANAGEMENT FEES	48,541	142,108	142,108	71,056	86,483
499	MISC CURRENT CHARGES	0	500	500	0	0
529	OPERATING SUPPLIES OTHER	0	1,000	1,000	0	500
TOTAL APPROPRIATIONS		2,678,098	3,293,544	3,293,544	1,171,427	4,302,147
NET OF REVENUES/APPROPRIATIONS - FUND 15.001		6,799	0	0	1,534,822	0

VILLAGE COMMUNITY DEVELOPMENT DISTRICT NO. 15
ANNUAL MAINTENANCE ASSESSMENT

Maintenance Assessments Billed			FY2024-25 First Year	FY2025-26 Phase II			
Unit	Acres	# of Lots	\$ 2,180,177	\$ 4,725,751	\$ Change	% Change	
Phase I							
Unit 143	10.46	57	\$ 626.11	\$ 657.41	\$ 31.30	5.00%	
Unit 144	19.04	99	656.18	688.99	32.81	5.00%	
Unit 145	6.31	57	378.30	396.58	18.28	4.83%	
Unit 146	20.87	104	684.67	718.90	34.23	5.00%	
Unit 147	7.36	43	583.98	613.18	29.20	5.00%	
Unit 148	6.43	57	384.88	404.13	19.25	5.00%	
Unit 149	16.28	77	720.92	757.43	36.51	5.06%	
Unit 150	7.54	42	611.70	643.13	31.43	5.14%	
Unit 151	13.99	70	681.40	715.98	34.58	5.07%	
Unit 202	8.91	42	723.80	759.99	36.19	5.00%	
Unit 203	5.43	32	578.95	607.90	28.95	5.00%	
Unit 204	6.74	34	676.35	710.17	33.82	5.00%	
Unit 205	7.78	35	758.41	796.33	37.92	5.00%	
Unit 206	9.73	49	677.50	711.37	33.87	5.00%	
Unit 207	17.23	88	668.03	701.43	33.40	5.00%	
Unit 208	4.53	38	406.73	427.07	20.34	5.00%	
Unit 209	8.48	40	723.31	759.48	36.17	5.00%	
Unit 210	25.29	128	674.11	707.81	33.70	5.00%	
Unit 211	6.99	42	567.83	596.22	28.39	5.00%	
Unit 212	7.18	68	360.25	378.26	18.01	5.00%	
Unit 213	11.36	75	516.78	542.62	25.84	5.00%	
Unit 214	6.51	56	396.63	416.46	19.83	5.00%	
Unit 215	19.36	105	629.08	660.54	31.46	5.00%	
Unit 216	5.06	43	401.49	421.56	20.07	5.00%	
Unit 217	14.70	81	619.19	650.15	30.96	5.00%	
Unit 218	7.63	45	578.50	607.42	28.92	5.00%	
Unit 219	35.05	175	683.35	717.51	34.16	5.00%	
Unit 220	7.63	72	361.56	379.64	18.08	5.00%	
Unit 221	7.45	45	564.85	593.09	28.24	5.00%	
Unit 222	23.08	111	709.42	744.89	35.47	5.00%	
Unit 223	5.84	53	375.95	394.75	18.80	5.00%	
Unit 224	7.44	46	551.83	579.42	27.59	5.00%	
Unit 225	9.15	46	678.66	712.60	33.94	5.00%	
Unit 226	17.47	91	655.00	687.75	32.75	5.00%	
Unit 227	16.52	82	687.36	721.73	34.37	5.00%	
Unit 228	8.53	56	519.70	545.68	25.98	5.00%	
Unit 229	13.80	80	588.55	617.97	29.42	5.00%	
Unit 230	11.65	63	630.92	662.47	31.55	5.00%	
Unit 231	9.27	47	672.93	706.58	33.65	5.00%	
Unit 232	17.14	81	721.97	758.06	36.09	5.00%	
Unit 233	4.65	39	406.80	427.14	20.34	5.00%	
Unit 234	5.42	48	384.54	404.52	19.98	5.20%	
Unit 235	6.24	56	380.18	399.19	19.01	5.00%	
Unit 236	6.40	37	590.16	619.67	29.51	5.00%	
Unit 237	24.62	120	700.00	735.00	35.00	5.00%	
Unit 238	13.11	67	667.60	700.98	33.38	5.00%	
Unit 239	5.60	50	382.13	401.23	19.10	5.00%	
Unit 240	13.88	64	739.41	776.94	37.53	5.08%	
Unit 241	9.85	81	415.32	435.64	20.32	4.89%	
Unit 242	9.61	47	697.62	732.50	34.88	5.00%	
Unit 243	10.95	51	732.55	769.17	36.62	5.00%	
Unit 244	11.45	57	685.36	719.63	34.27	5.00%	
Unit 245	8.57	40	730.14	767.54	37.40	5.12%	
Unit 246	8.31	42	675.06	708.81	33.75	5.00%	
Unit 247	9.59	46	711.30	746.86	35.56	5.00%	
Unit 248	7.17	46	531.80	558.39	26.59	5.00%	
Unit 249	12.41	70	604.87	635.12	30.25	5.00%	
Total Phase I	639.04	3,616					

VILLAGE COMMUNITY DEVELOPMENT DISTRICT NO. 15
ANNUAL MAINTENANCE ASSESSMENT

Maintenance Assessments Billed			FY2024-25 First Year	FY2025-26 Phase II		
Unit	Acres	# of Lots	\$ 2,180,177	\$ 4,725,751	\$ Change	% Change
Phase II						
Unit 152	21.40	110		\$ 696.95	\$ 696.95	
Unit 153	5.20	46		404.97	404.97	
Unit 154	7.20	60		429.89	429.89	
Unit 155	6.90	40		617.97	617.97	
Unit 156	8.10	47		617.40	617.40	
Unit 157	20.30	102		712.98	712.98	
Unit 158	6.30	56		403.03	403.03	
Unit 159	10.30	66		559.08	559.08	
Unit 160	19.40	93		747.31	747.31	
Unit 161	9.90	54		656.78	656.78	
Unit 162	27.60	138		716.49	716.49	
Unit 163	8.00	50		573.19	573.19	
Unit 164	8.10	42		690.90	690.90	
Unit 165	18.80	94		716.49	716.49	
Unit 166	7.60	44		618.79	618.79	
Unit 167	6.50	58		401.48	401.48	
Unit 168	5.30	48		395.56	395.56	
Unit 169	14.90	70		762.55	762.55	
Unit 170	11.30	54		749.66	749.66	
Unit 171	8.10	50		580.36	580.36	
Unit 172	9.80	53		662.41	662.41	
Unit 173	18.70	84		797.52	797.52	
Unit 174	17.40	96		649.32	649.32	
Unit 175	8.50	46		661.97	661.97	
Unit 176	14.80	73		726.30	726.30	
Unit 177	10.10	63		574.33	574.33	
Unit 178	4.80	40		429.89	429.89	
Unit 179	20.60	97		760.81	760.81	
Unit 180	11.00	63		625.51	625.51	
Unit 181	5.80	50		415.56	415.56	
Unit 182	10.70	57		672.49	672.49	
Unit 183	9.40	63		534.52	534.52	
Unit 184	18.70	85		788.14	788.14	
Unit 185	7.40	44		602.50	602.50	
Unit 186	8.00	70		409.42	409.42	
Unit 187	18.80	89		756.74	756.74	
Unit 188	21.70	95		818.31	818.31	
Unit 189	7.50	44		610.64	610.64	
Unit 190	11.20	59		680.06	680.06	
Unit 191	8.80	78		404.17	404.17	
Unit 192	7.40	39		679.75	679.75	
Unit 193	7.60	38		716.49	716.49	
Unit 194	22.90	104		788.83	788.83	
Unit 195	5.80	29		716.49	716.49	
Unit 196	19.40	84		827.37	827.37	
Unit 197	31.40	152		740.06	740.06	
Unit 198	9.70	69		503.62	503.62	
Unit 199	11.20	61		657.76	657.76	
Unit 200	31.30	154		728.12	728.12	
Unit 201	8.80	55		573.19	573.19	
Unit 287	12.10	60		722.46	722.46	
Unit 288	23.40	114		735.34	735.34	
Unit 289	7.00	36		696.59	696.59	
Unit 290	7.20	34		758.64	758.64	
Total Phase II	680.10	3,700				
Grand Total	1,319.14	7,316.00				
Budget Revenue (96%)				\$ 4,536,721		
Tax Collector (2%)				\$ 94,515		

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 15.201 DEBT SERVICE 1						
ESTIMATED REVENUES						
325.111	DEBT SERVICE ASSESSMENT(REG)	3,999,414	10,423,599	10,423,599	10,336,602	10,356,373
325.112	DEBT SERVICE ASSESSMENT(PRE-PA	532,487	1,500,000	1,500,000	1,554,828	2,000,000
361.103	INT INCOME - USB	532,637	150,000	150,000	237,657	299,000
381.002	TRANSFER IN - DEBT SERVICE	83,939	0	0	71,763	0
669.901	(ADD)/USE-WORKING CAPITAL	0	(156,326)	(156,326)	0	(270,419)
TOTAL ESTIMATED REVENUES		5,148,477	11,917,273	11,917,273	12,200,850	12,384,954
APPROPRIATIONS						
314	TAX COLLECTOR FEES	0	217,159	217,159	206,732	215,758
321	ACCOUNTING SERVICES	1,000	1,000	1,000	0	1,000
323	TRUSTEE SERVICES	0	5,926	5,926	5,926	5,926
324	ARBITRAGE SERVICES	600	0	0	0	600
710	PRINCIPAL	0	2,410,000	2,410,000	0	2,505,000
715	PRINCIPAL PREPAYMENT	0	1,500,000	1,500,000	490,000	2,000,000
720	INTEREST	6,117,664	7,782,188	7,782,188	3,891,094	7,655,670
730	MISC BOND EXPENSES	0	1,000	1,000	0	1,000
919	TRANS TO MISCELLANEOUS	7,285,516	0	0	0	0
TOTAL APPROPRIATIONS		13,404,780	11,917,273	11,917,273	4,593,752	12,384,954
NET OF REVENUES/APPROPRIATIONS - FUND 15.201		(8,256,303)	0	0	7,607,098	0

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 15.202 DEBT SERVICE 2						
ESTIMATED REVENUES						
325.111	DEBT SERVICE ASSESSMENT(REG)	0	0	0	0	10,351,802
361.103	INT INCOME - USB	0	0	0	240,495	194,000
384.001	DEBT PROCEEDS-DEBT SERVICE FUN	0	0	0	14,112,220	0
669.901	(ADD)/USE-WORKING CAPITAL	0	0	0	0	(199,115)
TOTAL ESTIMATED REVENUES		0	0	0	14,352,715	10,346,687
APPROPRIATIONS						
314	TAX COLLECTOR FEES	0	0	0	0	215,663
321	ACCOUNTING SERVICES	0	0	0	0	1,000
323	TRUSTEE SERVICES	0	0	0	0	5,926
710	PRINCIPAL	0	0	0	0	2,755,000
720	INTEREST	0	0	0	0	7,368,098
730	MISC BOND EXPENSES	0	0	0	1,298,860	1,000
TOTAL APPROPRIATIONS		0	0	0	1,298,860	10,346,687
NET OF REVENUES/APPROPRIATIONS - FUND 15.202		0	0	0	13,053,855	0

FOR INFORMATION ONLY

Board Supervisors,

Attached are additional items for your information:

- 1) The Budget Reports with the Proposed columns which reflect the changes made throughout the budget process thus far. Also shown are the dollar/percentage variance columns comparing the FY25-26 Proposed Budget column to the FY24-25 Amended Budget column.
- 2) Five Year Budget Report
- 3) Working Capital and Reserve spreadsheets.

Please feel free to contact me if you have any questions!

Brandy

FISCAL YEAR 2025-26 BUDGET REPORT										
GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 SCENARIO 2 BUDGET	2025-26 SCENARIO 2 AMT CHANGE	2025-26 SCENARIO 2 % CHANGE
Fund: 15.001 GENERAL FUND										
ESTIMATED REVENUES										
325.211	MAINTENANCE ASSESSMENT	0	2,092,970	2,092,970	2,079,269	4,320,686	4,320,686	4,536,721	2,443,751	116.76
341.999	MISCELLANEOUS REVENUE	88	100	100	11	0	0	0	(100)	(100.00)
361.101	INT INCOME - CFB	6,713	10,000	10,000	9,528	6,000	6,000	6,000	(4,000)	(40.00)
361.102	INT INCOME - CASH EQUIV	0	0	0	20,328	31,000	31,000	31,000	31,000	0.00
361.105	INTEREST INCOME-TAX COLLECTOR	0	0	0	7,447	0	0	0	0	0.00
366.001	CONTRIBUTIONS FROM DEVELOPER	2,678,096	2,235,983	2,235,983	589,666	7,095	7,095	7,095	(2,228,888)	(99.68)
669.901	(ADD)/USE-WORKING CAPITAL	0	(1,045,509)	(1,045,509)	0	(67,135)	(67,135)	(278,669)	766,840	(73.35)
TOTAL ESTIMATED REVENUES		2,684,897	3,293,544	3,293,544	2,706,249	4,297,646	4,297,646	4,302,147	1,008,603	30.62
APPROPRIATIONS										
111	EXECUTIVE SALARIES	0	9,000	9,000	0	9,000	9,000	9,000	0	0.00
211	SOCIAL SECURITY TAXES	0	558	558	0	558	558	558	0	0.00
212	MEDICARE TAXES	0	131	131	0	131	131	131	0	0.00
241	WORKER'S COMPENSATION	9	25	25	18	25	25	25	0	0.00
311	MANAGEMENT FEES	114,413	394,552	392,666	197,278	319,825	319,825	319,825	(72,841)	(18.55)
312	ENGINEERING SERVICES	225	5,000	5,000	1,426	5,000	5,000	5,000	0	0.00
313	LEGAL SERVICES	6,191	5,000	5,000	3,708	6,500	6,500	6,500	1,500	30.00
314	TAX COLLECTOR FEES	0	43,604	43,604	41,585	90,014	90,014	94,515	50,911	116.76
316	DEED COMPLIANCE SVCS	0	8,951	8,951	4,476	7,095	7,095	7,095	(1,856)	(20.74)
319	OTHER PROFESSIONAL SVCS	4,418	5,100	5,100	4,789	12,532	12,532	12,532	7,432	145.73
322	AUDITING SERVICES	10,507	14,935	16,821	4,894	9,933	9,933	9,933	(6,888)	(40.95)
324	ARBITRAGE SERVICES	0	0	0	0	600	600	600	600	0.00
343	SYSTEMS MGMT SUPPORT	588	705	705	525	1,055	1,055	1,055	350	49.65
412	POSTAGE	334	500	500	0	500	500	500	0	0.00
431	ELECTRICITY	565	5,000	5,000	3,430	10,000	10,000	10,000	5,000	100.00
434	IRRIGATION WATER	0	198,953	198,953	1,010	50,000	50,000	50,000	(148,953)	(74.87)
451	CASUALTY & LIABILITY INSUR	7,808	6,077	6,077	5,723	6,000	6,000	6,000	(77)	(1.27)
462	BUILDING/STRUCTURE MAINT	76,077	24,900	24,900	0	64,000	64,000	64,000	39,100	157.03
463	LANDSCAPE MAINT-RECURRING	63,900	982,579	964,079	114,372	812,806	812,806	812,806	(151,273)	(15.69)
464	LANDSCAPE MAINT-NON RECURRING	1,325	15,500	25,000	9,000	25,500	25,500	25,500	500	2.00
468	IRRIGATION REPAIR	1,618	10,000	10,000	5,952	25,000	25,000	25,000	15,000	150.00
469	OTHER MAINTENANCE	0	14,000	23,000	0	15,000	15,000	15,000	(8,000)	(34.78)
471	PRINTING & BINDING	597	500	500	34	600	600	600	100	20.00
493	PERMITS & LICENSES	175	175	175	175	175	175	175	0	0.00
497	LEGAL ADVERTISING	4,532	2,500	2,500	1,127	4,600	4,600	4,600	2,100	84.00
498	EMAC FEES	2,336,275	1,401,691	1,401,691	700,849	2,734,214	2,734,214	2,734,214	1,332,523	95.07
498	STORM WATER MANAGEMENT FEES	48,541	142,108	142,108	71,056	86,483	86,483	86,483	(55,625)	(39.14)
499	MISC CURRENT CHARGES	0	500	500	0	0	0	0	(500)	(100.00)
529	OPERATING SUPPLIES OTHER	0	1,000	1,000	0	500	500	500	(500)	(50.00)
TOTAL APPROPRIATIONS		2,678,098	3,293,544	3,293,544	1,171,427	4,297,646	4,297,646	4,302,147	1,008,603	30.62
NET OF REVENUES/APPROPRIATIONS - FUND 15.001		6,799	0	0	1,534,822	0	0	0	0	0.00

FISCAL YEAR 2025-26 BUDGET REPORT								
		2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 SCENARIO 2 BUDGET	2026-27 SCENARIO 2 BUDGET	2027-28 SCENARIO 2 BUDGET	2028-29 SCENARIO 2 BUDGET	2029-30 SCENARIO 2 BUDGET
GL NUMBER	DESCRIPTION							
Fund: 15.001 GENERAL FUND								
ESTIMATED REVENUES								
325.211	MAINTENANCE ASSESSMENT	4,320,686	4,320,686	4,536,721	4,536,721	4,536,721	4,536,721	4,536,721
361.101	INT INCOME - CFB	6,000	6,000	6,000	6,000	6,000	6,000	6,000
361.102	INT INCOME - CASH EQUIV	31,000	31,000	31,000	31,000	31,000	31,000	31,000
366.001	CONTRIBUTIONS FROM DEVELOPER	7,095	7,095	7,095	7,095	7,095	7,095	7,095
669.901	(ADD)/USE-WORKING CAPITAL	(67,135)	(67,135)	(278,669)	(220,950)	(70,556)	(42,553)	(8,199)
TOTAL ESTIMATED REVENUES		4,297,646	4,297,646	4,302,147	4,359,866	4,510,260	4,538,263	4,572,617
APPROPRIATIONS								
111	EXECUTIVE SALARIES	9,000	9,000	9,000	9,000	9,000	9,000	9,000
211	SOCIAL SECURITY TAXES	558	558	558	558	558	558	558
212	MEDICARE TAXES	131	131	131	131	131	131	131
241	WORKER'S COMPENSATION	25	25	25	25	25	25	25
311	MANAGEMENT FEES	319,825	319,825	319,825	334,323	332,093	334,167	336,712
312	ENGINEERING SERVICES	5,000	5,000	5,000	5,000	5,000	5,000	5,000
313	LEGAL SERVICES	6,500	6,500	6,500	6,500	6,500	6,500	6,500
314	TAX COLLECTOR FEES	90,014	90,014	94,515	94,515	94,515	94,515	94,515
316	DEED COMPLIANCE SVCS	7,095	7,095	7,095	7,095	7,095	7,095	7,095
319	OTHER PROFESSIONAL SVCS	12,532	12,532	12,532	12,832	13,141	13,459	13,787
322	AUDITING SERVICES	9,933	9,933	9,933	9,933	9,933	9,933	9,933
324	ARBITRAGE SERVICES	600	600	600	0	0	0	0
343	SYSTEMS MGMT SUPPORT	1,055	1,055	1,055	1,055	1,055	1,055	1,055
412	POSTAGE	500	500	500	500	500	500	500
431	ELECTRICITY	10,000	10,000	10,000	10,000	10,000	10,000	10,000
434	IRRIGATION WATER	50,000	50,000	50,000	50,000	50,000	50,000	50,000
451	CASUALTY & LIABILITY INSUR	6,000	6,000	6,000	6,300	6,615	6,946	7,293
462	BUILDING/STRUCTURE MAINT	64,000	64,000	64,000	64,405	64,822	65,252	65,694
463	LANDSCAPE MAINT-RECURRING	812,806	812,806	812,806	812,806	833,446	833,446	833,446
464	LANDSCAPE MAINT-NON RECURRING	25,500	25,500	25,500	25,500	25,500	25,500	25,500
468	IRRIGATION REPAIR	25,000	25,000	25,000	20,000	20,000	20,000	20,000
469	OTHER MAINTENANCE	15,000	15,000	15,000	15,000	15,000	15,000	15,000
471	PRINTING & BINDING	600	600	600	600	600	600	600
493	PERMITS & LICENSES	175	175	175	175	175	175	175
497	LEGAL ADVERTISING	4,600	4,600	4,600	4,600	4,600	4,600	4,600
498	EMAC FEES	2,734,214	2,734,214	2,734,214	2,774,612	2,904,714	2,927,940	2,957,722
498	STORM WATER MANAGEMENT FEES	86,483	86,483	86,483	93,901	94,742	96,366	97,276
529	OPERATING SUPPLIES OTHER	500	500	500	500	500	500	500
TOTAL APPROPRIATIONS		4,297,646	4,297,646	4,302,147	4,359,866	4,510,260	4,538,263	4,572,617
NET OF REVENUES/APPROPRIATIONS - FUND 15.001		0	0	0	0	0	0	0

DISTRICT 15 - WORKING CAPITAL FUND BALANCE

5% MA Increase FY25-26

Working Capital	2024-25 Amended	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	6,913	1,052,422	1,331,091	1,552,041	1,622,597	1,665,150
Deposits	4,339,053	4,580,816	4,580,816	4,580,816	4,580,816	4,580,816
Expenditures	3,293,544	4,302,147	4,359,866	4,510,260	4,538,263	4,572,617
Ending Balance	1,052,422	1,331,091	1,552,041	1,622,597	1,665,150	1,673,349

FY24-25 Operating Budget	\$ 3,293,544
3 Months	823,386
4 Months	1,097,848

DISTRICT 15 - DEBT SERVICE FUND - 2023 ASSESSMENT BONDS

Debt Service	2024-25 Amended	2025-26 Requested Budget	2025-26 Recommended Budget	2025-26 Proposed Budget
Beginning Balance	3,025,393	3,181,719	3,181,719	3,181,719
Deposits	12,073,599	12,655,373	12,655,373	12,655,373
Expenditures	11,917,273	12,384,954	12,384,954	12,384,954
Ending Balance	3,181,719	3,452,138	3,452,138	3,452,138

DISTRICT 15 - DEBT SERVICE FUND - 2024 ASSESSMENT BONDS

Debt Service	2024-25 Amended	2025-26 Requested Budget	2025-26 Recommended Budget	2025-26 Proposed Budget
Beginning Balance	-	-	-	-
Deposits	-	10,545,802	10,545,802	10,545,802
Expenditures	-	10,346,687	10,346,687	10,346,687
Ending Balance	-	199,115	199,115	199,115