RESOLUTION 2026-04

A RESOLUTION ADOPTING THE FINAL BUDGET OF THE VILLAGE COMMUNITY DEVELOPMENT DISTRICT NO. 13 FOR FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027

WHEREAS, the District Manager has prepared and submitted to the Board of Supervisors a Proposed Budget for the forthcoming Fiscal Year 2026-27; and,

WHEREAS, the Board of Supervisors approved the Proposed Budget at a public meeting on June 8, 2026, and set September 1, 2026, as the date for a public hearing with notice of the budget hearing published pursuant to section 190.008(2) (a), Florida Statutes; and,

WHEREAS, the District Board of Supervisors submitted to the local governing authorities, for purposes of disclosure and information only, the Fiscal Year 2026-27 Proposed Budget at least 60 days prior to approval; and,

WHEREAS, Section 190.021 Florida Statutes provides that a Maintenance Special Assessment and Benefit Special Assessments may be assessed upon each piece of property within the boundaries of the District benefited by the approved maintenance and capital improvement program of the District, such levy representing the amount of assessments for District purposes necessary to provide for payment during the ensuing budget year of all properly authorized expenditures to be incurred by the District; and,

WHEREAS, a public hearing has been held on this 1st day of September 2026, at which members of the general public were accorded the opportunity to speak prior to the approval of the Final Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE VILLAGE COMMUNITY DEVELOPMENT DISTRICT NO. 13;

1. The operating budget proposed by the District Manager for Fiscal Year 2026-27 is hereby approved for the amount listed below:

General Fund	$	4,641,623

2. The Debt Service Fund budget proposed by the District Manager for Fiscal Year 2026-27 is hereby approved for the amount as listed below:

Ph 1 Debt Service Fund	$	5,497,785
Ph 2 Debt Service Fund	$	5,032,512
Ph 3 Debt Service Fund	$	4,826,593

3. The Maintenance assessment shall be levied at a rate based on the schedule attached as an exhibit to this resolution in the District's "Official Record of Proceedings." The annual Maintenance assessment is based on net assessable acres and platted lots.

4. A verified copy of said Final Budget shall be attached as an exhibit to this Resolution in the District's "Official Record of Proceedings."

Adopted this 1st day of September, 2026.

VILLAGE COMMUNITY
DEVELOPMENT DISTRICT NO. 13

____
Tina Williamson, Chair

____
Kenneth C. Blocker, Secretary

. NUMBER DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 FINAL BUDGET
nd: 13.001 GENERAL FUND					
STIMATED REVENUES					
325.211 MAINTENANCE ASSESSMENT	4,636,070	4,625,208	4,625,208	4,637,306	4,625,208
334.901 ST FEMA CLAIM REIM	0	0	0	42,703	0
341.905 PROPERTY DAMAGE REIMBURSEMENTS	0	0	0	2,019	0
341.917 INSURANCE REIMBURSEMENT	900	0	0	0	0
341.999 MISCELLANEOUS REVENUE	19,621	0	0	409	0
361.101 INT INCOME - CFB	15,207	6,000	6,000	11,424	2,400
361.102 INT INCOME - CASH EQUIV	131,647	97,000	97,000	102,330	89,900
361.105 INTEREST INCOME-TAX COLLECTOR	3,345	0	0	7,629	0
361.307 LTP UNREALIZED GAIN/LOSS	0	0	0	603	0
361.309 FLFIT-UNREALIZED GAIN/LOSS	1,061	0	0	(3,557)	0
361.407 LTP REALIZED GAIN/LOSS	0	0	0	181	2,500
361.409 FLFIT-REALIZED GAIN/LOSS	15,494	4,000	4,000	14,566	13,800
366.001 CONTRIBUTIONS FROM DEVELOPER	33,330	27,269	27,269	12,897	12,833
669.901 (ADD)/USE-WORKING CAPITAL	0	(288,584)	(288,584)	0	(105,018)
OTAL ESTIMATED REVENUES	4,856,675	4,470,893	4,470,893	4,828,510	4,641,623
.PPROPRIATIONS					
111 EXECUTIVE SALARIES	9,600	8,400	8,400	7,800	14,000
211 SOCIAL SECURITY TAXES	595	521	521	484	868
212 MEDICARE TAXES	139	122	122	113	203
241 WORKER'S COMPENSATION	19	25	25	25	25
311 MANAGEMENT FEES	337,495	311,998	311,998	234,001	327,730
312 ENGINEERING SERVICES	9,588	7,000	10,000	6,222	8,203
313 LEGAL SERVICES	6,835	5,000	5,000	3,895	5,000
314 TAX COLLECTOR FEES	92,721	96,359	92,309	92,746	96,359
316 DEED COMPLIANCE SVCS	33,330	27,269	27,269	12,897	25,666
319 OTHER PROFESSIONAL SVCS	4,989	7,476	7,476	3,309	7,063
322 AUDITING SERVICES	9,965	9,933	9,933	7,875	10,605
324 ARBITRAGE SERVICES	0	600	600	0	0
343 SYSTEMS MGMT SUPPORT	4,687	4,973	4,973	3,358	2,601
412 POSTAGE	0	500	350	0	0
431 ELECTRICITY	2,606	1,000	5,000	3,653	4,800
434 IRRIGATION WATER	88,915	100,940	91,940	46,357	91,865
451 CASUALTY & LIABILITY INSUR	131,964	132,241	128,441	128,367	128,367
462 BUILDING/STRUCTURE MAINT	28,283	22,800	37,800	19,929	31,000
463 LANDSCAPE MAINT-RECURRING	423,810	423,315	422,515	300,812	423,315
464 LANDSCAPE MAINT-NON RECURRING	53,601	55,000	52,800	32,801	92,230
468 IRRIGATION REPAIR	18,766	17,000	17,000	11,004	20,337
469 OTHER MAINTENANCE	56,861	15,500	15,500	11,388	71,500
471 PRINTING & BINDING	89	1,500	500	109	100
493 PERMITS & LICENSES	175	175	175	0	175
497 LEGAL ADVERTISING	1,239	2,500	1,500	823	1,500
498 PROJECT WIDE FEES	2,968,246	2,968,246	2,968,246	2,226,187	3,027,611
522 OPERATING SUPPLIES	0	500	500	0	500
633 INFRASTRUCTURE	46,165	0	0	0	0
911 TRANS TO GENERAL R&R	250,000	250,000	250,000	187,501	250,000
OTAL APPROPRIATIONS	4,580,683	4,470,893	4,470,893	3,341,656	4,641,623
ET OF REVENUES/APPROPRIATIONS - FUND 13.001	275,992	0	0	1,486,854	0

VILLAGE COMMUNITY DEVELOPMENT DISTRICT NO. 13
ANNUAL MAINTENANCE ASSESSMENT

Maintenance Assessments Billed				FY2025-26	FY2026-27	
				0.00%	0.00%	
Unit	Village Name	Acres	# of Lots	$ 4,817,925	$ 4,817,925	$ Change
Phase I						
44A	Chitty Chatty	14.37	57.00	788.40	788.40	-
44A - Recr Trac D		0.35	1	1,094.54	1,094.54	-
44V	Chitty Chatty	29.11	102	892.50	892.50	-
45V	Chitty Chatty	27.56	113	762.72	762.72	-
46V	Bradford	51.19	230	696.02	696.02	-
46 - Recr Trac D		0.36	1	1,110.18	1,110.18	-
47V	Bradford	29.36	135	680.12	680.12	-
48V	St. Catherine	27.19	130	654.08	654.08	-
49V	St. Catherine	28.38	130	682.71	682.71	-
50V	St. Catherine	15.53	99	490.57	490.57	-
51V	St. Catherine	30.68	138	695.25	695.25	-
52V	St. Catherine	21.00	103	637.57	637.57	-
53V	Villas St. Catherine Cottage	11.69	71	514.90	514.90	-
54V	St. Catherine Verandas East	12.09	60	630.14	630.14	-
55V	St. Catherine Verandas West	10.13	51	621.16	621.16	-
56V	St. Catherine	25.48	127	627.42	627.42	-
57V	Citrus Grove	22.14	91	760.85	760.85	-
60V	Villas Opal	20.61	122	528.30	528.30	-
61V	Villas Gracie	4.33	36	376.14	376.14	-
62V	Villas Bryon	9.45	63	469.09	469.09	-
63V	Villas Branham	7.35	59	389.58	389.58	-
64V	Villas Fussell	5.64	47	375.27	375.27	-
65V	Villas Peyton	10.72	56	598.65	598.65	-
66V	Villas Kaolin	9.23	56	515.44	515.44	-
67V	Villas Kayla	7.76	62	391.41	391.41	-
79V	Hawkins Veranda South	15.97	86	580.73	580.73	-
80V	Hawkins	9.96	52	598.99	598.99	-
81V	Villas Camdyn	13.94	89	489.82	489.82	-
81 Trac B	Hawkins	0.40	1	1,239.96	1,239.96	-
82V	Hawkins	9.99	44	710.03	710.03	-
83V	Villas Brett	17.45	99	551.22	551.22	-
84V	Hawkins Veranda North	15.24	60	794.32	794.32	-
85V	Villas Carley	5.82	49	371.44	371.44	-
86V	Hawkins Veranda East	9.21	58	496.59	496.59	-
87V	Hawkins	17.05	72	740.55	740.55	-
89V	Villas Elise	7.26	57	398.31	398.31	-
Unit 741	Villas Austin	7.20	43	523.63	523.63	-
Unit 742	Villas Ellie	6.02	50	376.52	376.52	-
Unit 743	Villas Julia	4.16	33	394.22	394.22	-
Unit 744	Villas Ty	14.27	74	603.05	603.05	-
Total Phase I		**585.63**	**3,007**			

VILLAGE COMMUNITY DEVELOPMENT DISTRICT NO. 13
ANNUAL MAINTENANCE ASSESSMENT

Maintenance Assessments Billed

Unit	Village Name	Acres	# of Lots	FY2025-26 0.00% $ 4,817,925	FY2026-27 0.00% $ 4,817,925	$ Change
Phase II						
58V	Citrus Grove	29.36	110	834.69	834.69	-
59V	Citrus Grove	16.83	109	482.86	482.86	-
68V	Villas Dalton	5.49	40	429.22	429.22	-
69V	Villas Margaret	7.77	66	368.16	368.16	-
70V	Villas Alyssa	9.47	83	356.81	356.81	-
71V	Citrus Grove	46.63	212	687.85	687.85	-
72V	Verandas Citrus Grove	9.41	50	588.55	588.55	-
73V	Villas Reese	10.44	69	473.17	473.17	-
74V	Citrus Grove	30.27	143	661.97	661.97	-
75V	Cason Hammock	36.73	158	726.99	726.99	-
76V	Villas Cason	8.23	51	504.65	504.65	-
77V	Cason Hammock	28.22	126	700.41	700.41	-
78V	Verandas Cason Hammock	9.07	47	603.50	603.50	-
88V	Hawkins	28.36	133	666.84	666.84	-
90V	Villas Alaura	10.04	66	475.72	475.72	-
91V	Villas Emma	6.96	60	362.76	362.76	-
92V	Hawkins Veranda West	6.07	34	558.31	558.31	-
93V	Villas Kaden	6.99	59	370.50	370.50	-
94V	Hawkins	16.65	85	612.58	612.58	-
95V	Villas Boaz	6.82	53	402.41	402.41	-
96V	Villas Levi	20.16	102	618.09	618.09	-
97V	Villas Ruby	9.69	50	606.06	606.06	-
98V	Verandas St. Johns	20.29	98	647.47	647.47	-
99V	St. Johns	28.99	127	713.85	713.85	-
100V	Villas Elin	5.90	46	401.11	401.11	-
101V	Villas Wilson	5.50	48	358.33	358.33	-
102V	St. Johns	18.65	93	627.13	627.13	-
103V	St. Johns	21.09	97	679.94	679.94	-
138V	Villas Bamboo	8.46	71	372.63	372.63	-
139V	Hammock at Fenney	7.62	45	529.55	529.55	-
140V	Hammock at Fenney	27.72	115	753.81	753.81	-
141V	Hammock at Fenney	2.28	8	891.27	891.27	-
Total Phase II		**506.16**	**2,654**			

VILLAGE COMMUNITY DEVELOPMENT DISTRICT NO. 13
ANNUAL MAINTENANCE ASSESSMENT

Maintenance Assessments Billed				FY2025-26	FY2026-27	
				0.00%	0.00%	
Unit	Village Name	Acres	# of Lots	$ 4,817,925	$ 4,817,925	$ Change
Phase III						
104V	Richmond	12.14	55	690.27	690.27	-
105V	Richmond	36.74	159	722.61	722.61	-
106V	Villas Richmond Cottage	6.38	38	525.05	525.05	-
107V	Villas Helena	4.96	41	378.32	378.32	-
108V	Villas Doris	5.79	44	411.52	411.52	-
109V	Richmond Verandas South	8.35	45	580.28	580.28	-
110V	Richmond	27.98	126	694.45	694.45	-
111V	Richmond Verandas North	6.83	38	562.08	562.08	-
112V	Richmond	37.41	193	606.17	606.17	-
113V	Villas Maxwell	5.86	38	482.26	482.26	-
114V	Villas Oliver	9.93	86	361.09	361.09	-
115V	Richmond	12.71	61	651.60	651.60	-
116V	Villas Elijah	3.89	22	552.96	552.96	-
117V	DeLuna	30.08	141	667.15	667.15	-
118V	DeLuna	7.31	28	816.44	816.44	-
119V	DeLuna	24.35	114	667.97	667.97	-
120V	DeLuna	13.53	63	671.62	671.62	-
121V	Villas Mabel	5.61	47	373.28	373.28	-
122V	Villas Warnell	5.40	43	392.73	392.73	-
123V	DeLuna Verandas East	9.33	43	678.54	678.54	-
124V	Deluna Verandas South	12.35	64	603.46	603.46	-
125V	DeLuna	34.84	167	652.42	652.42	-
126V	DeLuna	7.38	46	501.72	501.72	-
127V	Villas Clara	7.93	58	427.57	427.57	-
128V	Villas Noah	7.80	54	451.72	451.72	-
129V	DeLuna	15.51	80	606.30	606.30	-
130V	Villas Haley	4.94	35	441.39	441.39	-
131V	Villas DeLuna Cottage	8.31	49	530.36	530.36	-
132V	DeLuna Verandas North	14.02	66	664.31	664.31	-
133V	DeLuna	25.50	125	637.96	637.96	-
134V	DeLuna	4.97	32	485.70	485.70	-
135V	DeLuna	5.35	42	398.35	398.35	-
136V	DeLuna	8.22	69	372.55	372.55	-
137V	DeLuna	9.14	52	549.68	549.68	-
142V	Richmond Verandas East	7.99	40	624.67	624.67	-
Total Phase II		**448.83**	**2,404**			
Grand Total		**1,540.62**	**8,065**			
Budget Revenue (96%)				**4,625,208**	**4,625,208**	
Tax Collector (2%)				**$ 96,359**	**$ 96,359**	

. NUMBER DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 FINAL BUDGET
nd: 13.201 DEBT SERVICE 1					
STIMATED REVENUES					
325.111 DEBT SERVICE ASSESSMENT(REG)	4,790,589	4,760,880	4,760,880	4,754,686	4,725,087
325.112 DEBT SERVICE ASSESSMENT(PRE-PA	594,791	1,200,000	1,200,000	462,275	750,000
361.103 INT INCOME - USB	(81,887)	136,000	136,000	(21,114)	80,000
361.105 INTEREST INCOME-TAX COLLECTOR	3,455	0	0	0	0
381.002 TRANSFER IN - DEBT SERVICE	435,031	0	0	244,530	0
669.901 (ADD)/USE-WORKING CAPITAL	0	(111,053)	(111,053)	0	(57,302)
OTAL ESTIMATED REVENUES	5,741,979	5,985,827	5,985,827	5,440,377	5,497,785
PPROPRIATIONS					
314 TAX COLLECTOR FEES	95,812	99,185	99,185	95,094	98,439
321 ACCOUNTING SERVICES	1,000	3,500	3,500	1,000	3,500
323 TRUSTEE SERVICES	5,926	5,926	5,926	5,926	5,926
324 ARBITRAGE SERVICES	2,400	600	600	0	600
710 PRINCIPAL	1,910,000	1,970,000	1,970,000	1,955,000	2,010,000
715 PRINCIPAL PREPAYMENT	750,000	1,200,000	1,200,000	500,000	750,000
720 INTEREST	2,769,351	2,705,616	2,705,616	2,687,698	2,624,820
730 MISC BOND EXPENSES	1,000	1,000	1,000	500	4,500
OTAL APPROPRIATIONS	5,535,489	5,985,827	5,985,827	5,245,218	5,497,785
ET OF REVENUES/APPROPRIATIONS - FUND 13.201	206,490	0	0	195,159	0

. NUMBER DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 FINAL BUDGET
nd: 13.202 DEBT SERVICE 2					
STIMATED REVENUES					
325.111 DEBT SERVICE ASSESSMENT(REG)	4,386,946	4,356,670	4,356,670	4,346,169	4,326,815
325.112 DEBT SERVICE ASSESSMENT(PRE-PA	565,132	1,400,000	1,400,000	411,080	700,000
361.103 INT INCOME - USB	119,231	120,000	120,000	35,718	50,000
361.105 INTEREST INCOME-TAX COLLECTOR	3,165	0	0	0	0
381.002 TRANSFER IN - DEBT SERVICE	112,903	0	0	109,754	0
669.901 (ADD)/USE-WORKING CAPITAL	0	(106,368)	(106,368)	0	(44,303)
OTAL ESTIMATED REVENUES	5,187,377	5,770,302	5,770,302	4,902,721	5,032,512
,PPROPRIATIONS					
314 TAX COLLECTOR FEES	87,739	90,764	90,764	86,923	90,142
321 ACCOUNTING SERVICES	1,000	1,000	1,000	1,000	1,000
323 TRUSTEE SERVICES	5,926	5,926	5,926	5,926	5,926
324 ARBITRAGE SERVICES	1,800	600	600	600	600
710 PRINCIPAL	1,835,000	1,880,000	1,880,000	1,860,000	1,910,000
715 PRINCIPAL PREPAYMENT	560,000	1,400,000	1,400,000	595,000	700,000
720 INTEREST	2,430,163	2,391,012	2,391,012	2,377,047	2,322,844
730 MISC BOND EXPENSES	1,000	1,000	1,000	500	2,000
OTAL APPROPRIATIONS	4,922,628	5,770,302	5,770,302	4,926,996	5,032,512
:T OF REVENUES/APPROPRIATIONS - FUND 13.202	264,749	0	0	(24,275)	0

. NUMBER DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 FINAL BUDGET
nd: 13.203 DEBT SERVICE 3					
STIMATED REVENUES					
325.111 DEBT SERVICE ASSESSMENT(REG)	3,978,930	3,951,645	3,951,645	3,941,247	3,909,557
325.112 DEBT SERVICE ASSESSMENT(PRE-PA	662,670	1,100,000	1,100,000	486,578	900,000
361.103 INT INCOME - USB	27,840	112,000	112,000	28,424	50,000
361.105 INTEREST INCOME-TAX COLLECTOR	2,870	0	0	0	0
381.002 TRANSFER IN - DEBT SERVICE	186,352	0	0	105,495	0
669.901 (ADD)/USE-WORKING CAPITAL	0	(104,703)	(104,703)	0	(32,964)
OTAL ESTIMATED REVENUES	4,858,662	5,058,942	5,058,942	4,561,744	4,826,593
.PPROPRIATIONS					
314 TAX COLLECTOR FEES	79,579	82,326	82,326	78,825	81,449
321 ACCOUNTING SERVICES	1,000	1,000	1,000	1,000	1,000
323 TRUSTEE SERVICES	5,926	5,926	5,926	5,926	5,926
324 ARBITRAGE SERVICES	1,200	0	0	600	600
710 PRINCIPAL	1,725,000	1,755,000	1,755,000	1,735,000	1,775,000
715 PRINCIPAL PREPAYMENT	880,000	1,100,000	1,100,000	825,000	900,000
720 INTEREST	2,152,366	2,113,690	2,113,690	2,097,191	2,060,618
730 MISC BOND EXPENSES	1,000	1,000	1,000	500	2,000
OTAL APPROPRIATIONS	4,846,071	5,058,942	5,058,942	4,744,042	4,826,593
:T OF REVENUES/APPROPRIATIONS - FUND 13.203	12,591	0	0	(182,298)	0

FOR INFORMATION ONLY

District 13 Board Supervisors,

Attached are additional items for your information:

1) The General Fund Budget Form with the Proposed and Final columns which reflect the changes made throughout the budget process. The accounts with changes since the Proposed Budget are highlighted in yellow.

2) List of adjustments made since Proposed Budget.

3) Working Capital and Reserve spreadsheets.

Please feel free to contact me at 751-3939 if you have any questions!

Brandy

FISCAL YEAR 2026-27 BUDGET REPORT

NUMBER DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PROPOSED BUDGET	2026-27 FINAL BUDGET	2026-27 FINAL AMT CHANGE	2026-27 FINAL % CHANGE
id: 13.001 GENERAL FUND								
;TIMATED REVENUES								
.25.211 MAINTENANCE ASSESSMENT	4,636,070	4,625,208	4,625,208	4,637,306	4,625,208	4,625,208	0	0.00
.34.901 ST FEMA CLAIM REIM	0	0	0	42,703	0	0	0	0.00
41.905 PROPERTY DAMAGE REIMBURSEMENTS	0	0	0	2,019	0	0	0	0.00
41.917 INSURANCE REIMBURSEMENT	900	0	0	0	0	0	0	0.00
41.999 MISCELLANEOUS REVENUE	19,621	0	0	409	0	0	0	0.00
61.101 INT INCOME - CFB	15,207	6,000	6,000	11,424	2,400	2,400	0	0.00
61.102 INT INCOME - CASH EQUIV	131,647	97,000	97,000	102,330	89,900	89,900	0	0.00
61.105 INTEREST INCOME-TAX COLLECTOR	3,345	0	0	7,629	0	0	0	0.00
61.307 LTP UNREALIZED GAIN/LOSS	0	0	0	603	0	0	0	0.00
61.309 FLFIT-UNREALIZED GAIN/LOSS	1,061	0	0	(3,557)	0	0	0	0.00
61.407 LTP REALIZED GAIN/LOSS	0	0	0	181	2,500	2,500	0	0.00
61.409 FLFIT-REALIZED GAIN/LOSS	15,494	4,000	4,000	14,566	13,800	13,800	0	0.00
66.001 CONTRIBUTIONS FROM DEVELOPER	33,330	27,269	27,269	12,897	9,172	12,833	3,661	39.91
69.901 (ADD)/USE-WORKING CAPITAL	0	(288,584)	(288,584)	0	(103,456)	(105,018)	(1,562)	1.51
)TAL ESTIMATED REVENUES	4,856,675	4,470,893	4,470,893	4,828,510	4,639,524	4,641,623	2,099	0.05
PROPRIATIONS								
.11 EXECUTIVE SALARIES	9,600	8,400	8,400	7,800	14,000	14,000	0	0.00
.11 SOCIAL SECURITY TAXES	595	521	521	484	868	868	0	0.00
.12 MEDICARE TAXES	139	122	122	113	203	203	0	0.00
.41 WORKER'S COMPENSATION	19	25	25	25	25	25	0	0.00
.11 MANAGEMENT FEES	337,495	311,998	311,998	234,001	327,730	327,730	0	0.00
.12 ENGINEERING SERVICES	9,588	7,000	10,000	6,222	8,203	8,203	0	0.00
13 LEGAL SERVICES	6,835	5,000	5,000	3,895	5,000	5,000	0	0.00
14 TAX COLLECTOR FEES	92,721	96,359	92,309	92,747	96,359	96,359	0	0.00
16 DEED COMPLIANCE SVCS	33,330	27,269	27,269	12,897	32,513	25,666	(6,847)	(21.06)
19 OTHER PROFESSIONAL SVCS	4,989	7,476	7,476	3,309	7,063	7,063	0	0.00
22 AUDITING SERVICES	9,965	9,933	9,933	7,875	10,605	10,605	0	0.00
.24 ARBITRAGE SERVICES	0	600	600	0	0	0	0	0.00
.43 SYSTEMS MGMT SUPPORT	4,687	4,973	4,973	3,358	2,601	2,601	0	0.00
.12 POSTAGE	0	500	350	0	0	0	0	0.00
31 ELECTRICITY	2,606	1,000	5,000	3,653	4,800	4,800	0	0.00
34 IRRIGATION WATER	88,915	100,940	91,940	46,357	91,865	91,865	0	0.00
51 CASUALTY & LIABILITY INSUR	131,964	132,241	128,441	128,367	119,421	128,367	8,946	7.49
62 BUILDING/STRUCTURE MAINT	28,283	22,800	37,800	19,929	31,000	31,000	0	0.00
63 LANDSCAPE MAINT-RECURRING	423,810	423,315	422,515	300,812	423,315	423,315	0	0.00
64 LANDSCAPE MAINT-NON RECURRING	53,601	55,000	52,800	32,801	92,230	92,230	0	0.00
68 IRRIGATION REPAIR	18,766	17,000	17,000	11,004	20,337	20,337	0	0.00
69 OTHER MAINTENANCE	56,861	15,500	15,500	11,388	71,500	71,500	0	0.00
.71 PRINTING & BINDING	89	1,500	500	109	100	100	0	0.00
.93 PERMITS & LICENSES	175	175	175	0	175	175	0	0.00
97 LEGAL ADVERTISING	1,239	2,500	1,500	823	1,500	1,500	0	0.00
98 PROJECT WIDE FEES	2,968,246	2,968,246	2,968,246	2,226,187	3,027,611	3,027,611	0	0.00
.22 OPERATING SUPPLIES	0	500	500	0	500	500	0	0.00
33 INFRASTRUCTURE	46,165	0	0	0	0	0	0	0.00
11 TRANS TO GENERAL R&R	250,000	250,000	250,000	187,501	250,000	250,000	0	0.00
)TAL APPROPRIATIONS	4,580,683	4,470,893	4,470,893	3,341,657	4,639,524	4,641,623	2,099	0.05
T OF REVENUES/APPROPRIATIONS - FUND 13.001	275,992	0	0	1,486,853	0	0	0	0.00

District 13
Adjustments since Proposed Budget
Fiscal Year 2026-27

- **316:** Deed Compliance Services – Decreased by $6,847 after Final Cost Allocation.
- **451:** Casualty & Liability Insurance – Increased by $8,946. The annual premium grew due to higher appraised property valuation in 2026.

Proposed Budget	**4,639,524**
Deed Compliance Services	(6,847)
Casualty & Liability Insurance	8,946
Final Budget	**4,641,623**

DISTRICT 13 - WORKING CAPITAL & R & R FUNDS BALANCES

Working Capital	AMENDED 2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	2,211,910	2,500,494	2,605,512	2,509,925	2,334,109	2,081,772
Deposits	4,759,477	4,746,641	4,733,808	4,733,808	4,733,808	4,733,808
Expenditures - Operating	4,168,093	4,299,393	4,519,395	4,594,624	4,671,144	4,781,817
Plant Replacements Non-Recurring	52,800	92,230	60,000	65,000	65,000	60,000
Transfer to General R & R	250,000	250,000	250,000	250,000	250,000	250,000
Ending Balance	2,500,494	2,605,512	2,509,925	2,334,109	2,081,772	1,723,762

RESERVES

General R & R	AMENDED 2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	-	250,000	500,000	750,000	1,000,000	1,250,000
Deposits	250,000	250,000	250,000	250,000	250,000	250,000
Expenditures	-	-	-	-	-	-
Ending Balance	250,000	500,000	750,000	1,000,000	1,250,000	1,500,000

Fund Balance	**2,750,494**	**3,105,512**	**3,259,925**	**3,334,109**	**3,331,772**	**3,223,762**

FY25-26 Operating Budget	$ 4,220,893
3 Months	1,055,223
4 Months	1,406,964

Target Reserve Policy	AMENDED 2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
35% of Revenues	1,665,817	1,661,324	1,656,833	1,656,833	1,656,833	1,656,833
4 Months of Operating Expenses	1,406,964	1,463,874	1,526,465	1,553,208	1,578,715	1,613,939
Target Reserve Fund Balance	3,072,781	3,125,199	3,183,298	3,210,041	3,235,547	3,270,772

Additional Reserves Above Target Minimum	**(322,287)**	**(19,687)**	**76,627**	**124,068**	**96,225**	**(47,010)**

2019 ASSESSMENT BONDS

Debt Service	2025-26 Amended	2026-27 Proposed Budget	2026-27 Final Budget
Beginning Balance	2,401,213	2,512,266	2,512,266
Deposits	6,096,880	5,555,087	5,555,087
Expenditures	5,985,827	5,497,785	5,497,785
Ending Balance	2,512,266	2,569,568	2,569,568

2020 ASSESSMENT BONDS

Debt Service	2025-26 Amended	2026-27 Proposed Budget	2026-27 Final Budget
Beginning Balance	2,015,017	2,121,385	2,121,385
Deposits	5,876,670	5,076,815	5,076,815
Expenditures	5,770,302	5,032,512	5,032,512
Ending Balance	2,121,385	2,165,688	2,165,688

2021 ASSESSMENT BONDS

Debt Service	2025-26 Amended	2026-27 Proposed Budget	2026-27 Final Budget
Beginning Balance	1,754,900	1,859,603	1,859,603
Deposits	5,163,645	4,859,557	4,859,557
Expenditures	5,058,942	4,826,593	4,826,593
Ending Balance	1,859,603	1,892,567	1,892,567