

RESOLUTION 2026-20

**A RESOLUTION ADOPTING THE FINAL BUDGET OF
THE VILLAGE COMMUNITY DEVELOPMENT DISTRICT
NO. 15 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 11, 2026 and set September 10, 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, a public hearing has been held on this 10th 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. 15;**

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

General Fund	\$ 4,303,258
---------------------	---------------------

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:

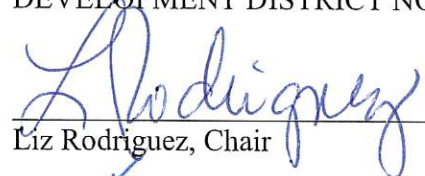
Ph 1 – Debt Service Fund	\$ 12,147,929
Ph 2 – Debt Service Fund	\$ 12,319,064

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 10th day of September, 2026.

VILLAGE COMMUNITY
DEVELOPMENT DISTRICT NO. 15



Liz Rodriguez, Chair



Kenneth C. Blocker, Secretary

FISCAL YEAR 2026-27 BUDGET REPORT

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 FINAL BUDGET
Fund: 15.001 GENERAL FUND						
ESTIMATED REVENUES						
325.211	MAINTENANCE ASSESSMENT	2,094,104	4,536,721	4,536,721	4,545,459	4,536,721
341.999	MISCELLANEOUS REVENUE	69	0	0	5	0
361.101	INT INCOME - CFB	16,711	6,000	6,000	21,062	2,400
361.102	INT INCOME - CASH EQUIV	41,798	31,000	31,000	102,254	43,400
361.105	INTEREST INCOME-TAX COLLECTOR	1,513	0	0	10,847	0
361.309	FLFIT-UNREALIZED GAIN/LOSS	0	0	0	(2,056)	0
361.406	FLGIT-REALIZED GAINLOSS	0	0	0	0	13,800
361.409	FLFIT-REALIZED GAIN/LOSS	0	0	0	4,599	0
366.001	CONTRIBUTIONS FROM DEVELOPER	2,246,232	6,164	6,164	20,712	27,442
669.901	(ADD)/USE-WORKING CAPITAL	0	(561,417)	(561,417)	0	(320,505)
TOTAL ESTIMATED REVENUES		4,400,427	4,018,468	4,018,468	4,702,882	4,303,258
APPROPRIATIONS						
111	EXECUTIVE SALARIES	800	9,000	9,000	1,000	9,000
211	SOCIAL SECURITY TAXES	50	558	558	62	558
212	MEDICARE TAXES	12	131	131	15	131
241	WORKER'S COMPENSATION	19	25	25	25	25
311	MANAGEMENT FEES	392,666	291,197	291,197	218,399	317,102
312	ENGINEERING SERVICES	4,944	5,000	6,500	3,970	5,595
313	LEGAL SERVICES	10,509	6,500	6,500	3,252	6,500
314	TAX COLLECTOR FEES	41,882	94,515	94,515	90,909	94,515
316	DEED COMPLIANCE SVCS	19,200	6,164	6,164	20,712	27,442
319	OTHER PROFESSIONAL SVCS	10,665	12,532	12,532	6,669	15,925
322	AUDITING SERVICES	9,965	9,933	12,433	12,375	10,605
324	ARBITRAGE SERVICES	0	600	600	0	0
343	SYSTEMS MGMT SUPPORT	637	1,055	1,055	682	920
412	POSTAGE	2,007	500	500	0	0
431	ELECTRICITY	8,629	10,000	10,000	7,842	9,745
434	IRRIGATION WATER	36,999	50,000	50,000	44,187	45,893
451	CASUALTY & LIABILITY INSUR	5,723	6,000	6,000	7,759	7,759
462	BUILDING/STRUCTURE MAINT	2,177	64,000	61,500	49,563	71,000
463	LANDSCAPE MAINT-RECURRING	369,998	812,806	811,306	338,145	415,214
464	LANDSCAPE MAINT-NON RECURRING	18,904	25,500	25,500	8,680	25,500
468	IRRIGATION REPAIR	14,283	25,000	25,000	10,764	26,642
469	OTHER MAINTENANCE	23,199	15,000	15,000	0	29,500
471	PRINTING & BINDING	1,408	600	600	0	600
493	PERMITS & LICENSES	175	175	175	0	175
497	LEGAL ADVERTISING	4,970	4,600	4,600	419	4,600
498	EMAC FEES	1,401,691	2,480,094	2,480,094	1,860,072	3,113,126
498	STORM WATER MANAGEMENT FEES	142,108	86,483	86,483	64,865	64,686
529	OPERATING SUPPLIES OTHER	0	500	500	0	500
TOTAL APPROPRIATIONS		2,523,620	4,018,468	4,018,468	2,750,366	4,303,258
NET OF REVENUES/APPROPRIATIONS - FUND 15.001		1,876,807	0	0	1,952,516	0

**VILLAGE COMMUNITY DEVELOPMENT DISTRICT NO. 15
ANNUAL MAINTENANCE ASSESSMENT**

Maintenance Assessments Billed				FY2025-26		FY2026-27		
				Phase II added				
Village Name	Unit	Acres	# of Lots	\$	4,725,751	\$	4,725,751	\$ Change
Phase I								
Well Point Cottage Villas West	Unit 143	10.46	57	\$	657.41	\$	657.41	\$ -
Well Point	Unit 144	19.04	99		688.99		688.99	-
Villas Kristen	Unit 145	6.31	57		396.58		396.58	-
Well Point	Unit 146	20.87	104		718.90		718.90	-
Well Point	Unit 147	7.36	43		613.18		613.18	-
Villas Victoria	Unit 148	6.43	57		404.13		404.13	-
Well Point	Unit 149	16.28	77		757.43		757.43	-
Well Point Cottage Villas East	Unit 150	7.54	42		643.13		643.13	-
Sophie's Point	Unit 151	13.99	70		715.98		715.98	-
Moultrie Creek	Unit 202	8.91	42		759.99		759.99	-
Villas Griffin	Unit 203	5.43	32		607.90		607.90	-
Moultrie Creek - Verandas West	Unit 204	6.74	34		710.17		710.17	-
Moultrie Creek	Unit 205	7.78	35		796.33		796.33	-
Moultrie Creek - Verandas East	Unit 206	9.73	49		711.37		711.37	-
Moultrie Creek	Unit 207	17.23	88		701.43		701.43	-
Villas Ashton	Unit 208	4.53	38		427.07		427.07	-
Moultrie Creek - Verandas North	Unit 209	8.48	40		759.48		759.48	-
Moultrie Creek	Unit 210	25.29	128		707.81		707.81	-
Moultrie Creek	Unit 211	6.99	42		596.22		596.22	-
Villas Walker	Unit 212	7.18	68		378.26		378.26	-
Villas Matthew	Unit 213	11.36	75		542.62		542.62	-
Villas Blakely	Unit 214	6.51	56		416.46		416.46	-
Moultrie Creek	Unit 215	19.36	105		660.54		660.54	-
Villas Brody	Unit 216	5.06	43		421.56		421.56	-
Moultrie Creek	Unit 217	14.70	81		650.15		650.15	-
Villas Sydney	Unit 218	7.63	45		607.42		607.42	-
Shady Brook	Unit 219	35.05	175		717.51		717.51	-
Villas Avery	Unit 220	7.63	72		379.64		379.64	-
Shady Brook	Unit 221	7.45	45		593.09		593.09	-
Shady Brook	Unit 222	23.08	111		744.89		744.89	-
Villas Luca	Unit 223	5.84	53		394.75		394.75	-
Villas Cottage	Unit 224	7.44	46		579.42		579.42	-
Shady Brook - Verandas	Unit 225	9.15	46		712.60		712.60	-
Shady Brook	Unit 226	17.47	91		687.75		687.75	-
Shady Brook	Unit 227	16.52	82		721.73		721.73	-
Villas Cambell	Unit 228	8.53	56		545.68		545.68	-
Shady Brook	Unit 229	13.80	80		617.97		617.97	-
Shady Brook	Unit 230	11.65	63		662.47		662.47	-
Waters Edge	Unit 231	9.27	47		706.58		706.58	-
Waters Edge	Unit 232	17.14	81		758.06		758.06	-
Villas Tegan	Unit 233	4.65	39		427.14		427.14	-
Villas Shayla	Unit 234	5.42	48		404.52		404.52	-
Villas Joy	Unit 235	6.24	56		399.19		399.19	-
Waters Edge	Unit 236	6.40	37		619.67		619.67	-
Waters Edge	Unit 237	24.62	120		735.00		735.00	-
Shady Brook	Unit 238	13.11	67		700.98		700.98	-
Villas Amanda	Unit 239	5.60	50		401.23		401.23	-
Shady Brook	Unit 240	13.88	64		776.94		776.94	-
Villas Addison	Unit 241	9.85	81		435.64		435.64	-
Waters Edge	Unit 242	9.61	47		732.50		732.50	-
Shady Brook	Unit 243	10.95	51		769.17		769.17	-
Waters Edge Varandas West	Unit 244	11.45	57		719.63		719.63	-
Waters Edge	Unit 245	8.57	40		767.54		767.54	-
Waters Edge Varandas East	Unit 246	8.31	42		708.81		708.81	-
Waters Edge	Unit 247	9.59	46		746.86		746.86	-
Villas Michael	Unit 248	7.17	46		558.39		558.39	-
Waters Edge	Unit 249	12.41	70		635.12		635.12	-
Total Phase I		639.04	3,616					

**VILLAGE COMMUNITY DEVELOPMENT DISTRICT NO. 15
ANNUAL MAINTENANCE ASSESSMENT**

Maintenance Assessments Billed				FY2025-26		FY2026-27		
				Phase II added				
Village Name	Unit	Acres	# of Lots	\$	4,725,751	\$	4,725,751	\$ Change
	Phase II							
	Unit 152	21.40	110	\$	696.95	\$	696.95	\$ -
Jefferson Villas	Unit 153	5.20	46		404.97		404.97	-
Staci Villas	Unit 154	7.20	60		429.89		429.89	-
Edenfield Verandas North	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	-
Alivia Villas	Unit 158	6.30	56		403.03		403.03	-
Alex Villas	Unit 159	10.30	66		559.08		559.08	-
Southern Oaks	Unit 160	19.40	93		747.31		747.31	-
Edenfield Verandas West	Unit 161	9.90	54		656.78		656.78	-
	Unit 162	27.60	138		716.49		716.49	-
Kyle Villas	Unit 163	8.00	50		573.19		573.19	-
Edenfield Verandas South	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	-
Kim Villas	Unit 167	6.50	58		401.48		401.48	-
Lisa Villas	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	-
Villas Landen	Unit 171	8.10	50		580.36		580.36	-
Oak Hollow Verandas North	Unit 172	9.80	53		662.41		662.41	-
Oak Hollow	Unit 173	18.70	84		797.52		797.52	-
Well Point	Unit 174	17.40	96		649.32		649.32	-
Well Point Cottage Villas South	Unit 175	8.50	46		661.97		661.97	-
Well Point	Unit 176	14.80	73		726.30		726.30	-
Villas Charity	Unit 177	10.10	63		574.33		574.33	-
Villas Daila	Unit 178	4.80	40		429.89		429.89	-
Oak Hollow	Unit 179	20.60	97		760.81		760.81	-
Oak Hollow	Unit 180	11.00	63		625.51		625.51	-
Villas Aiden	Unit 181	5.80	50		415.56		415.56	-
Oak Hollow Verandas East	Unit 182	10.70	57		672.49		672.49	-
Villas Isabella	Unit 183	9.40	63		534.52		534.52	-
Well Point	Unit 184	18.70	85		788.14		788.14	-
Well Point	Unit 185	7.40	44		602.50		602.50	-
Villas Tim	Unit 186	8.00	70		409.42		409.42	-
Oak Hollow	Unit 187	18.80	89		756.74		756.74	-
Oak Hollow	Unit 188	21.70	95		818.31		818.31	-
Oak Holow Cottage Villas North	Unit 189	7.50	44		610.64		610.64	-
Oak Hollow Verandas West	Unit 190	11.20	59		680.06		680.06	-
Villas Mark	Unit 191	8.80	78		404.17		404.17	-
Oak Hollow	Unit 192	7.40	39		679.75		679.75	-
Oak Hollow Verandas South	Unit 193	7.60	38		716.49		716.49	-
Oak Hollow	Unit 194	22.90	104		788.83		788.83	-
Lagrange Verandas South	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	-
Siya Villas	Unit 198	9.70	69		503.62		503.62	-
Eastport Verandas	Unit 199	11.20	61		657.76		657.76	-
	Unit 200	31.30	154		728.12		728.12	-
Sana Villas	Unit 201	8.80	55		573.19		573.19	-
	Unit 287	12.10	60		722.46		722.46	-
Southern Oaks	Unit 288	23.40	114		735.34		735.34	-
Oak Hollow	Unit 289	7.00	36		696.59		696.59	-
Oak Hollow	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 2026-27 BUDGET REPORT

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 FINAL BUDGET
Fund: 15.201 DEBT SERVICE 1						
ESTIMATED REVENUES						
325.111 DEBT SERVICE ASSESSMENT(REG)		10,410,482	10,356,373	10,356,373	10,226,232	10,095,588
325.112 DEBT SERVICE ASSESSMENT(PRE-PA		3,466,449	2,000,000	2,000,000	1,827,467	2,000,000
361.103 INT INCOME - USB		460,745	299,000	299,000	354,640	300,000
361.105 INTEREST INCOME-TAX COLLECTOR		7,524	0	0	0	0
381.002 TRANSFER IN - DEBT SERVICE		205,439	0	0	343,091	0
669.901 (ADD)/USE-WORKING CAPITAL		0	(270,419)	(270,419)	0	(247,659)
TOTAL ESTIMATED REVENUES		14,550,639	12,384,954	12,384,954	12,751,430	12,147,929
APPROPRIATIONS						
314 TAX COLLECTOR FEES		208,210	215,758	215,758	204,525	210,325
321 ACCOUNTING SERVICES		1,000	1,000	1,000	1,000	1,000
323 TRUSTEE SERVICES		6,914	5,926	5,926	4,939	5,926
324 ARBITRAGE SERVICES		600	600	600	0	600
710 PRINCIPAL		2,400,000	2,505,000	2,505,000	2,445,000	2,555,000
715 PRINCIPAL PREPAYMENT		2,070,000	2,000,000	2,000,000	3,650,000	2,000,000
720 INTEREST		7,769,929	7,655,670	7,655,670	7,526,669	7,373,078
730 MISC BOND EXPENSES		1,000	1,000	1,000	500	2,000
919 TRANS TO MISCELLANEOUS		0	0	0	342,853	0
TOTAL APPROPRIATIONS		12,457,653	12,384,954	12,384,954	14,175,486	12,147,929
NET OF REVENUES/APPROPRIATIONS - FUND 15.201		2,092,986	0	0	(1,424,056)	0

FISCAL YEAR 2026-27 BUDGET REPORT

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 FINAL BUDGET
Fund: 15.202 DEBT SERVICE 2						
ESTIMATED REVENUES						
325.111 DEBT SERVICE ASSESSMENT(REG)		0	10,351,802	10,351,802	10,347,615	10,272,088
325.112 DEBT SERVICE ASSESSMENT(PRE-PA		430,722	0	0	2,509,761	2,000,000
361.103 INT INCOME - USB		505,796	194,000	194,000	459,808	250,000
381.002 TRANSFER IN - DEBT SERVICE		0	0	0	221,693	0
381.003 TRANSFER IN - CAPITAL PROJECTS		0	0	0	53,915	0
384.001 DEBT PROCEEDS-DEBT SERVICE FUN		14,112,220	0	0	0	0
669.901 (ADD)/USE-WORKING CAPITAL		0	(199,115)	(199,115)	0	(203,024)
TOTAL ESTIMATED REVENUES		15,048,738	10,346,687	10,346,687	13,592,792	12,319,064
APPROPRIATIONS						
314 TAX COLLECTOR FEES		0	215,663	215,663	206,952	214,002
321 ACCOUNTING SERVICES		0	1,000	1,000	1,000	1,000
323 TRUSTEE SERVICES		0	5,926	5,926	5,926	5,926
324 ARBITRAGE SERVICES		0	0	0	600	600
710 PRINCIPAL		0	2,755,000	2,755,000	2,745,000	2,850,000
715 PRINCIPAL PREPAYMENT		0	0	0	1,770,000	2,000,000
720 INTEREST		4,093,388	7,368,098	7,368,098	7,358,285	7,245,536
730 MISC BOND EXPENSES		1,298,860	1,000	1,000	500	2,000
919 TRANS TO MISCELLANEOUS		0	0	0	551,663	0
TOTAL APPROPRIATIONS		5,392,248	10,346,687	10,346,687	12,639,926	12,319,064
NET OF REVENUES/APPROPRIATIONS - FUND 15.202		9,656,490	0	0	952,866	0

FOR INFORMATION ONLY

District 15 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.
- 2) List of adjustments made since Proposed Budget.
- 3) Working Capital.

Please feel free to contact me at 352-751-3939 if you have any questions!

Brandy

FISCAL YEAR 2026-27 BUDGET REPORT

GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
		ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	PROPOSED	FINAL	FINAL	FINAL
			BUDGET	BUDGET	THRU 06/30/26	BUDGET	BUDGET	AMT CHANGE	% CHANGE
Fund: 15.001 GENERAL FUND									
ESTIMATED REVENUES									
325.211	MAINTENANCE ASSESSMENT	2,094,104	4,536,721	4,536,721	4,545,459	4,536,721	4,536,721	0	0.00
341.999	MISCELLANEOUS REVENUE	69	0	0	5	0	0	0	0.00
361.101	INT INCOME - CFB	16,711	6,000	6,000	21,062	2,400	2,400	0	0.00
361.102	INT INCOME - CASH EQUIV	41,798	31,000	31,000	102,254	43,400	43,400	0	0.00
361.105	INTEREST INCOME-TAX COLLECTOR	1,513	0	0	10,847	0	0	0	0.00
361.309	FLFIT-UNREALIZED GAIN/LOSS	0	0	0	(2,056)	0	0	0	0.00
361.406	FLGIT-REALIZED GAINLOSS	0	0	0	0	13,800	13,800	0	0.00
361.409	FLFIT-REALIZED GAIN/LOSS	0	0	0	4,599	0	0	0	0.00
366.001	CONTRIBUTIONS FROM DEVELOPER	2,246,232	6,164	6,164	20,712	34,674	27,442	(7,232)	(20.86)
669.901	(ADD)/USE-WORKING CAPITAL	0	(561,417)	(561,417)	0	(322,541)	(320,505)	2,036	(0.63)
TOTAL ESTIMATED REVENUES		4,400,427	4,018,468	4,018,468	4,702,882	4,308,454	4,303,258	(5,196)	(0.12)
APPROPRIATIONS									
111	EXECUTIVE SALARIES	800	9,000	9,000	1,000	9,000	9,000	0	0.00
211	SOCIAL SECURITY TAXES	50	558	558	62	558	558	0	0.00
212	MEDICARE TAXES	12	131	131	15	131	131	0	0.00
241	WORKER'S COMPENSATION	19	25	25	25	25	25	0	0.00
311	MANAGEMENT FEES	392,666	291,197	291,197	218,399	317,102	317,102	0	0.00
312	ENGINEERING SERVICES	4,944	5,000	6,500	3,970	5,595	5,595	0	0.00
313	LEGAL SERVICES	10,509	6,500	6,500	3,252	6,500	6,500	0	0.00
314	TAX COLLECTOR FEES	41,882	94,515	94,515	90,910	94,515	94,515	0	0.00
316	DEED COMPLIANCE SVCS	19,200	6,164	6,164	20,712	34,674	27,442	(7,232)	(20.86)
319	OTHER PROFESSIONAL SVCS	10,665	12,532	12,532	6,669	15,925	15,925	0	0.00
322	AUDITING SERVICES	9,965	9,933	12,433	12,375	10,605	10,605	0	0.00
324	ARBITRAGE SERVICES	0	600	600	0	0	0	0	0.00
343	SYSTEMS MGMT SUPPORT	637	1,055	1,055	682	920	920	0	0.00
412	POSTAGE	2,007	500	500	0	0	0	0	0.00
431	ELECTRICITY	8,629	10,000	10,000	7,842	9,745	9,745	0	0.00
434	IRRIGATION WATER	36,999	50,000	50,000	44,187	45,893	45,893	0	0.00
451	CASUALTY & LIABILITY INSUR	5,723	6,000	6,000	7,759	5,723	7,759	2,036	35.58
462	BUILDING/STRUCTURE MAINT	2,177	64,000	61,500	49,563	71,000	71,000	0	0.00
463	LANDSCAPE MAINT-RECURRING	369,998	812,806	811,306	338,145	415,214	415,214	0	0.00
464	LANDSCAPE MAINT-NON RECURRING	18,904	25,500	25,500	8,680	25,500	25,500	0	0.00
468	IRRIGATION REPAIR	14,283	25,000	25,000	10,764	26,642	26,642	0	0.00
469	OTHER MAINTENANCE	23,199	15,000	15,000	0	29,500	29,500	0	0.00
471	PRINTING & BINDING	1,408	600	600	0	600	600	0	0.00
493	PERMITS & LICENSES	175	175	175	0	175	175	0	0.00
497	LEGAL ADVERTISING	4,970	4,600	4,600	419	4,600	4,600	0	0.00
498	EMAC FEES	1,401,691	2,480,094	2,480,094	1,860,072	3,113,126	3,113,126	0	0.00
498	STORM WATER MANAGEMENT FEES	142,108	86,483	86,483	64,865	64,686	64,686	0	0.00
529	OPERATING SUPPLIES OTHER	0	500	500	0	500	500	0	0.00
TOTAL APPROPRIATIONS		2,523,620	4,018,468	4,018,468	2,750,367	4,308,454	4,303,258	(5,196)	(0.12)
NET OF REVENUES/APPROPRIATIONS - FUND 15.001		1,876,807	0	0	1,952,515	0	0	0	0.00

District 15
Adjustments since Proposed Budget
Fiscal Year 2026-27

Revenues

- **366:** Contributions from Developer - \$7,232 Decrease based on Final Cost Allocation for Deed Compliance Services.

Expenditures

- **316:** Deed Compliance Services - \$7,232 Decrease from Final Cost Allocation for Deed Compliance Services.
- **451:** Casualty & Liability Insurance - \$2,036 Increase based on an increase to the appraised property valuation in 2026.

Proposed Budget	\$ 4,308,454
Deed Compliance Services	(7,232)
Casualty & Liability Insurance	2,036
Final Budget	\$ 4,303,258

DISTRICT 15 - WORKING CAPITAL FUND BALANCE

Working Capital	AMENDED 2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	1,883,720	2,445,137	2,765,642	3,013,901	3,240,795	3,434,508
Deposits	4,579,885	4,623,763	4,624,586	4,625,434	4,626,308	4,627,207
Expenditures	4,018,468	4,303,258	4,376,327	4,398,540	4,432,595	4,796,260
Ending Balance	2,445,137	2,765,642	3,013,901	3,240,795	3,434,508	3,265,455

FY25-26 Operating Budget	\$ 4,018,468
3 Months	1,004,617
4 Months	1,339,489

DISTRICT 15 - DEBT SERVICE FUND - 2023 ASSESSMENT BONDS

Debt Service	2025-26 Amended	2026-27 Proposed Budget	2026-27 Final Budget
Beginning Balance	3,181,719	3,452,138	3,452,138
Deposits	12,655,373	12,395,588	12,395,588
Expenditures	12,384,954	12,147,929	12,147,929
Ending Balance	3,452,138	3,699,797	3,699,797

DISTRICT 15 - DEBT SERVICE FUND - 2024 ASSESSMENT BONDS

Debt Service	2025-26 Amended	2026-27 Proposed Budget	2026-27 Final Budget
Beginning Balance	9,656,491	9,855,606	9,855,606
Deposits	10,545,802	12,522,088	12,522,088
Expenditures	10,346,687	12,319,064	12,319,064
Ending Balance	9,855,606	10,058,630	10,058,630