

Kendall Breeze West  
Community Development District

**Proposed Budget For  
Fiscal Year 2026/2027  
October 1, 2026 - September 30, 2027**

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**PROPOSED BUDGET**  
**KENDALL BREEZE WEST COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2026/2027**  
**OCTOBER 1, 2026 - SEPTEMBER 30, 2027**

	<b>FISCAL YEAR 2026/2027 BUDGET</b>
<b>REVENUES</b>	
ADMINISTRATIVE ASSESSMENTS	83,851
MAINTENANCE ASSESSMENTS	76,687
DEBT ASSESSMENTS	111,530
INTEREST INCOME	1,320
OTHER REVENUES	0
<b>TOTAL REVENUES</b>	<b>\$ 273,388</b>
<b>EXPENDITURES</b>	
<b>MAINTENANCE &amp; OPERATIONS EXPENDITURES</b>	
ENGINEERING - ANNUAL REPORT & INSPECTIONS	3,000
STREET/ROADWAY & STORMWATER MAINTENANCE	19,400
PRESERVATION AREA MAINTENANCE	3,500
PRESSURE CLEANING	10,500
ROADWAY RESURFACING PROJECT	14,286
SPECIAL PROJECTS	10,700
SIDEWALK REPAIRS (MILLING & REPLACEMENTS)	5,500
STORM DRAINAGE/CLASS V PERMIT	3,500
MAINTENANCE CONTINGENCY (ASPHALT, ETC.)	1,700
<b>TOTAL MAINTENANCE &amp; OPERATIONS EXPENDITURES</b>	<b>\$ 72,086</b>
<b>ADMINISTRATIVE EXPENDITURES</b>	
SUPERVISOR FEES	5,000
PAYROLL TAXES (EMPLOYER)	383
MANAGEMENT	35,232
SECRETARIAL & FIELD OPERATIONS	6,000
LEGAL	8,500
ASSESSMENT ROLL	7,500
AUDIT FEES	3,700
INSURANCE	7,800
LEGAL ADVERTISING	2,500
MISCELLANEOUS	1,050
POSTAGE	200
OFFICE SUPPLIES	350
DUES & SUBSCRIPTIONS	175
TRUSTEE FEES	4,100
CONTINUING DISCLOSURE FEE	350
WEBSITE MANAGEMENT	2,000
ADMINISTRATIVE CONTINGENCY	1,300
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>\$ 86,140</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 158,226</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 115,162</b>
BOND PAYMENTS	(104,838)
<b>BALANCE</b>	<b>\$ 10,324</b>
COUNTY APPRAISER & TAX COLLECTOR FEE	(5,441)
DISCOUNTS FOR EARLY PAYMENTS	(10,883)
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ (6,000)</b>
CARRYOVER FROM PRIOR YEAR	6,000
<b>NET EXCESS / (SHORTFALL)</b>	<b>\$ -</b>

**DETAILED PROPOSED BUDGET**  
**KENDALL BREEZE WEST COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2026/2027**  
**OCTOBER 1, 2026 - SEPTEMBER 30, 2027**

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
<b>REVENUES</b>				
ADMINISTRATIVE ASSESSMENTS	85,587	79,751	83,851	Expenditures Less Interest & Carryover/.94
MAINTENANCE ASSESSMENTS	72,964	76,687	76,687	Expenditures/.94
DEBT ASSESSMENTS	114,807	115,904	111,530	Bond Payments/.94
INTEREST INCOME	10,253	1,200	1,320	Estimated At \$110 Per Month
OTHER REVENUES	0	0	0	
<b>TOTAL REVENUES</b>	<b>\$ 283,611</b>	<b>\$ 273,542</b>	<b>\$ 273,388</b>	
<b>EXPENDITURES</b>				
<b>MAINTENANCE &amp; OPERATIONS EXPENDITURES</b>				
ENGINEERING - ANNUAL REPORT & INSPECTIONS	1,966	3,000	3,000	No Change From 2025/2026 Budget
STREET/ROADWAY & STORMWATER MAINTENANCE	0	19,400	19,400	No Change From 2025/2026 Budget
PRESERVATION AREA MAINTENANCE	2,979	3,500	3,500	No Change From 2025/2026 Budget
PRESSURE CLEANING	10,001	10,500	10,500	No Change From 2025/2026 Budget
ROADWAY RESURFACING PROJECT	0	14,286	14,286	14 Year Project (5th Year - Total Cost: \$200,000)
SPECIAL PROJECTS	0	10,700	10,700	No Change From 2025/2026 Budget
SIDEWALK REPAIRS (MILLING & REPLACEMENTS)	0	5,500	5,500	No Change From 2025/2026 Budget
STORM DRAINAGE/CLASS V PERMIT	0	3,500	3,500	No Change From 2025/2026 Budget
MAINTENANCE CONTINGENCY (ASPHALT, ETC.)	22,509	1,700	1,700	No Change From 2025/2026 Budget
<b>TOTAL MAINTENANCE &amp; OPERATIONS EXPENDITURES</b>	<b>\$ 37,455</b>	<b>\$ 72,086</b>	<b>\$ 72,086</b>	
<b>ADMINISTRATIVE EXPENDITURES</b>				
SUPERVISOR FEES	2,800	5,000	5,000	Supervisor Fees
PAYROLL TAXES (EMPLOYER)	214	383	383	Supervisor Fees *7.65%
MANAGEMENT	33,348	34,308	35,232	CPI Adjustment
SECRETARIAL & FIELD OPERATIONS	6,000	6,000	6,000	No Change From 2025/2026 Budget
LEGAL	7,503	8,500	8,500	No Change From 2025/2026 Budget
ASSESSMENT ROLL	7,500	7,500	7,500	As Per Contract
AUDIT FEES	3,500	3,600	3,700	Accepted Amount For 2025/2026 Audit
INSURANCE	6,858	7,400	7,800	Fiscal Year 2025/2026 Expenditure Was \$7,269
LEGAL ADVERTISING	1,478	2,700	2,500	Costs Have Increased Due To Closing Of The Miami Business Review
MISCELLANEOUS	1,066	950	1,050	\$100 Increase From 2025/2026 Budget
POSTAGE	74	225	200	\$25 Decrease From 2025/2026 Budget
OFFICE SUPPLIES	173	375	350	\$25 Decrease From 2025/2026 Budget
DUES & SUBSCRIPTIONS	175	175	175	No Change From 2025/2026 Budget
TRUSTEE FEES	4,089	4,100	4,100	No Change From 2025/2026 Budget
CONTINUING DISCLOSURE FEE	350	350	350	No Change From 2025/2026 Budget
WEBSITE MANAGEMENT	2,000	2,000	2,000	No Change From 2025/2026 Budget
ADMINISTRATIVE CONTINGENCY	0	1,300	1,300	Administrative Contingency
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>\$ 77,128</b>	<b>\$ 84,866</b>	<b>\$ 86,140</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 114,583</b>	<b>\$ 156,952</b>	<b>\$ 158,226</b>	
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 169,028</b>	<b>\$ 116,590</b>	<b>\$ 115,162</b>	
BOND PAYMENTS	(109,446)	(108,950)	(104,838)	2027 P & I Payments Less Earned Interest
<b>BALANCE</b>	<b>\$ 59,582</b>	<b>\$ 7,640</b>	<b>\$ 10,324</b>	
COUNTY APPRAISER & TAX COLLECTOR FEE	(2,629)	(5,446)	(5,441)	Two Percent Of Total Assessment Roll
DISCOUNTS FOR EARLY PAYMENTS	(10,106)	(10,894)	(10,883)	Four Percent Of Total Assessment Roll
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ 46,847</b>	<b>\$ (8,700)</b>	<b>\$ (6,000)</b>	
CARRYOVER FROM PRIOR YEAR	0	8,700	6,000	Carryover From Prior Year
<b>NET EXCESS / (SHORTFALL)</b>	<b>\$ 46,847</b>	<b>\$ -</b>	<b>\$ -</b>	

**DETAILED PROPOSED DEBT SERVICE FUND BUDGET**  
**KENDALL BREEZE WEST COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2026/2027**  
**OCTOBER 1, 2026 - SEPTEMBER 30, 2027**

	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	
	2024/2025	2025/2026	2026/2027	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	3,414	1,000	1,000	Projected Interest For 2026/2027
NAV Tax Collection	109,446	108,950	104,838	2027 P & I Payments Less Earned Interest
<b>Total Revenues</b>	<b>\$ 112,860</b>	<b>\$ 109,950</b>	<b>\$ 105,838</b>	
<b>EXPENDITURES</b>				
Principal Payments	65,000	70,000	70,000	Principal Payment Due In 2027
Interest Payments	45,825	39,950	35,838	Interest Payments Due In 2027
<b>Total Expenditures</b>	<b>\$ 110,825</b>	<b>\$ 109,950</b>	<b>\$ 105,838</b>	
<b>Excess / (Shortfall)</b>	<b>\$ 2,035</b>	<b>\$ -</b>	<b>\$ -</b>	

**Series 2004 Bond Information**

Original Par Amount =	\$1,580,000	Annual Principal Payments Due:	May 1st
Interest Rate =	5.875%	Annual Interest Payments Due:	May 1st & November 1st
Issue Date =	December 2004		
Maturity Date =	May 2034		
Par Amount As Of 1/1/26 =	\$700,000		

## Kendall Breeze West Community Development District Assessment Comparison

Lot Size		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2023/2024	2024/2025	2025/2026	2026/2027
		Assessment	Assessment	Assessment	Assessment
		<u>Before Discount*</u>	<u>Before Discount*</u>	<u>Before Discount*</u>	<u>Before Discount*</u>
30	Administrative	\$ 410.12	\$ 408.08	\$ 383.43	\$ 403.14
	Maintenance	\$ 350.79	\$ 350.79	\$ 368.69	\$ 368.69
	<u>Debt</u>	\$ 528.50	\$ 530.16	\$ 536.62	\$ 516.38
	Sub-Total For Lot Size 30	<b>\$ 1,289.41</b>	<b>\$ 1,289.03</b>	<b>\$ 1,288.74</b>	<b>\$ 1,288.21</b>
35	Administrative	\$ 410.12	\$ 408.08	\$ 383.43	\$ 403.14
	Maintenance	\$ 350.79	\$ 350.79	\$ 368.69	\$ 368.69
	<u>Debt</u>	\$ 601.65	\$ 603.55	\$ 606.51	\$ 583.62
	Sub-Total For Lot Size 35	<b>\$ 1,362.56</b>	<b>\$ 1,362.42</b>	<b>\$ 1,358.63</b>	<b>\$ 1,355.45</b>

\* Assessments Include the Following :

4% Discount for Early Payments

1% County Tax Collector Fee

1% County Property Appraiser Fee

Community Information:

Thirty Foot Homes	139
<u>Thirty Five Foot Homes</u>	<u>69</u>
Total Units	208

Thirty Foot Lots

Homes:	139
Less Bond PrePAYERS:	<u>1</u>
Total:	138