

Kendall Breeze West
Community Development District

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

CONTENTS

- I FINAL BUDGET**
- II DETAILED FINAL BUDGET**
- III DETAILED FINAL DEBT SERVICE FUND BUDGET**
- IV ASSESSMENT COMPARISON**

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

	FISCAL YEAR 2026/2027 BUDGET
REVENUES	
ADMINISTRATIVE ASSESSMENTS	83,851
MAINTENANCE ASSESSMENTS	76,687
DEBT ASSESSMENTS	111,530
INTEREST INCOME	1,320
OTHER REVENUES	0
TOTAL REVENUES	\$ 273,388
EXPENDITURES	
MAINTENANCE & OPERATIONS EXPENDITURES	
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
TOTAL MAINTENANCE & OPERATIONS EXPENDITURES	\$ 72,086
ADMINISTRATIVE EXPENDITURES	
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
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 86,140
TOTAL EXPENDITURES	\$ 158,226
REVENUES LESS EXPENDITURES	\$ 115,162
BOND PAYMENTS	(104,838)
BALANCE	\$ 10,324
COUNTY APPRAISER & TAX COLLECTOR FEE	(5,441)
DISCOUNTS FOR EARLY PAYMENTS	(10,883)
EXCESS/ (SHORTFALL)	\$ (6,000)
CARRYOVER FROM PRIOR YEAR	6,000
NET EXCESS / (SHORTFALL)	\$ -

DETAILED FINAL 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
REVENUES				
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	
TOTAL REVENUES	\$ 283,611	\$ 273,542	\$ 273,388	
EXPENDITURES				
MAINTENANCE & OPERATIONS EXPENDITURES				
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
TOTAL MAINTENANCE & OPERATIONS EXPENDITURES	\$ 37,455	\$ 72,086	\$ 72,086	
ADMINISTRATIVE EXPENDITURES				
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
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 77,128	\$ 84,866	\$ 86,140	
TOTAL EXPENDITURES	\$ 114,583	\$ 156,952	\$ 158,226	
REVENUES LESS EXPENDITURES	\$ 169,028	\$ 116,590	\$ 115,162	
BOND PAYMENTS	(109,446)	(108,950)	(104,838)	2027 P & I Payments Less Earned Interest
BALANCE	\$ 59,582	\$ 7,640	\$ 10,324	
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
EXCESS/ (SHORTFALL)	\$ 46,847	\$ (8,700)	\$ (6,000)	
CARRYOVER FROM PRIOR YEAR	0	8,700	6,000	Carryover From Prior Year
NET EXCESS / (SHORTFALL)	\$ 46,847	\$ -	\$ -	

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

	FISCAL YEAR 2024/2025	FISCAL YEAR 2025/2026	FISCAL YEAR 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
Total Revenues	\$ 112,860	\$ 109,950	\$ 105,838	
EXPENDITURES				
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
Total Expenditures	\$ 110,825	\$ 109,950	\$ 105,838	
Excess / (Shortfall)	\$ 2,035	\$ -	\$ -	

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	\$ 1,289.41	\$ 1,289.03	\$ 1,288.74	\$ 1,288.21
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	\$ 1,362.56	\$ 1,362.42	\$ 1,358.63	\$ 1,355.45

* 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