

Kendall Breeze
Community Development District

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

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

	FISCAL YEAR 2026/2027 BUDGET
REVENUES	
Administrative Assessments	89,789
Maintenance Assessments	262,234
Debt Assessments	431,824
Other Revenues	0
Interest Income	1,560
TOTAL REVENUES	\$ 785,407
EXPENDITURES	
MAINTENANCE EXPENDITURES	
Maintenance/Contingency	12,500
Roadway Improvements/Reserve	205,000
Drainage-Stormwater Management/Reserve	56,000
Traffic Enforcement - Off-Duty Police	10,000
Engineering/Inspections	13,000
TOTAL MAINTENANCE EXPENDITURES	\$ 296,500
ADMINISTRATIVE EXPENDITURES	
Supervisor Fees	5,000
Payroll Taxes (Employer)	400
Management	36,612
Secretarial	6,000
Legal	11,500
Assessment Roll	6,000
Audit Fees	3,700
Insurance	9,700
Legal Advertisements	2,500
Miscellaneous	850
Postage	900
Office Supplies	625
Dues & Subscriptions	175
Website Management	2,000
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 85,962
TOTAL EXPENDITURES	\$ 382,462
REVENUES LESS EXPENDITURES	\$ 402,945
Bond Payments	(405,915)
BALANCE	\$ (2,970)
County Appraiser & Tax Collector Fee	(15,676)
Discounts For Early Payments	(31,354)
EXCESS/ (SHORTFALL)	\$ (50,000)
Carryover From Prior Year	50,000
NET EXCESS/ (SHORTFALL)	\$ -

DETAILED PROPOSED BUDGET
KENDALL BREEZE 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	91,358	89,326	89,789	Expenditures Less Interest & 50% Of Carryover/.94
Maintenance Assessments	262,774	262,766	262,234	Expenditures Less 50% Of Carryover/.94
Debt Assessments	431,824	431,824	431,824	Bond Payments/.94
Other Revenues	0	0	0	
Interest Income	39,611	1,440	1,560	Interest Estimated At \$130 Per Month
TOTAL REVENUES	\$ 825,567	\$ 785,356	\$ 785,407	
EXPENDITURES				
MAINTENANCE EXPENDITURES				
Maintenance/Contingency	9,550	13,000	12,500	Maintenance/Contingency
Roadway Improvements/Reserve	12,000	155,000	205,000	Resurfacing Anticipated For 2027
Drainage-Stormwater Management/Reserve	0	56,000	56,000	Maintenance/Repairs/Reserve
Traffic Enforcement - Off-Duty Police	7,239	10,000	10,000	No Change From 2025/2026 Budget
Engineering/Inspections	17,145	13,000	13,000	No Change From 2025/2026 Budget
TOTAL MAINTENANCE EXPENDITURES	\$ 45,934	\$ 247,000	\$ 296,500	
ADMINISTRATIVE EXPENDITURES				
Supervisor Fees	2,600	6,000	5,000	Supervisor Fees
Payroll Taxes (Employer)	199	480	400	Projected At 8% Of Supervisor Fees
Management	34,656	35,652	36,612	CPI Adjustment
Secretarial	6,000	6,000	6,000	No Change From 2025/2026 Budget
Legal	8,673	12,000	11,500	25/26 Expenditure Through Jan 26 Was \$2,703
Assessment Roll	6,000	6,000	6,000	No Change From 2025/2026 Budget
Audit Fees	3,500	3,600	3,700	Accepted Amount For 2025/2026 Audit
Insurance	7,831	8,400	9,700	Fiscal Year 25/26 Expenditure Was \$8,801
Legal Advertisements	2,021	2,600	2,500	\$100 Decrease From 2025/2026 Budget
Miscellaneous	444	925	850	\$50 Decrease From 2025/2026 Budget
Postage	220	925	900	\$25 Decrease From 2025/2026 Budget
Office Supplies	461	650	625	\$25 Decrease From 2025/2026 Budget
Dues & Subscriptions	175	175	175	No Change From 2025/2026 Budget
Website Management	2,000	2,000	2,000	No Change From 2025/2026 Budget
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 74,780	\$ 85,407	\$ 85,962	
TOTAL EXPENDITURES	\$ 120,714	\$ 332,407	\$ 382,462	
REVENUES LESS EXPENDITURES	\$ 704,853	\$ 452,949	\$ 402,945	
Bond Payments	(411,797)	(405,915)	(405,915)	2027 Principal & Interest Payments
BALANCE	\$ 293,056	\$ 47,034	\$ (2,970)	
County Appraiser & Tax Collector Fee	(7,561)	(15,678)	(15,676)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(28,814)	(31,356)	(31,354)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	\$ 256,681	\$ -	\$ (50,000)	
Carryover From Prior Year	0	0	50,000	Carryover From Prior Year
NET EXCESS/ (SHORTFALL)	\$ 256,681	\$ -	\$ -	

DETAILED PROPOSED DEBT SERVICE BUDGET
KENDALL BREEZE 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	0	1,000	1,000	Projected Interest For 2026/2027
NAV Tax Collection	411,797	405,915	405,915	2027 P & I Payments Less Earned Interest
Total Revenues	\$ 411,797	\$ 406,915	\$ 406,915	
EXPENDITURES				
Principal Payments	261,657	286,150	299,027	Principal Payment Due In 2027
Interest Payments	139,023	120,765	107,888	Interest Payments Due In 2027
Total Expenditures	\$ 400,680	\$ 406,915	\$ 406,915	
Excess/Shortfall	\$ 11,117	\$ -	\$ -	

Series 2007 Refunding Bonds Information

Original Par Amount =	\$6,161,095	Annual Principal Payments Due =	November 1st
Interest Rate =	4.50%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	March 2007		
Maturity Date =	November 2033		
Par Amount As Of 1/1/26 =	\$2,683,676		

**Kendall Breeze Community Development District
Assessment Comparison**

Lot Size		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2023/2024	2024/2025	2025/2026	2026/2027
		<u>Assessment*</u>	<u>Assessment*</u>	<u>Assessment*</u>	<u>Projected Assessment*</u>
22	Administrative	\$ 113.92	\$ 115.24	\$ 114.97	\$ 115.57
	Maintenance	\$ 339.55	\$ 338.19	\$ 338.19	\$ 337.51
	<u>Debt</u>	\$ 486.88	\$ 486.88	\$ 486.88	\$ 486.88
	Sub-Total For Lot Size 22	\$ 940.35	\$ 940.31	\$ 940.04	\$ 939.96
30	Administrative	\$ 113.92	\$ 115.24	\$ 114.97	\$ 115.57
	Maintenance	\$ 339.55	\$ 338.19	\$ 338.19	\$ 337.51
	<u>Debt</u>	\$ 550.81	\$ 550.81	\$ 550.81	\$ 550.81
	Sub-Total For Lot Size 30	\$ 1,004.28	\$ 1,004.24	\$ 1,003.97	\$ 1,003.89
35	Administrative	\$ 113.92	\$ 115.24	\$ 114.97	\$ 115.57
	Maintenance	\$ 339.55	\$ 338.19	\$ 338.19	\$ 337.51
	<u>Debt</u>	\$ 590.77	\$ 590.77	\$ 590.77	\$ 590.77
	Sub-Total For Lot Size 35	\$ 1,044.24	\$ 1,044.20	\$ 1,043.93	\$ 1,043.85
60	Administrative	\$ 113.92	\$ 115.24	\$ 114.97	\$ 115.57
	Maintenance	\$ 339.55	\$ 338.19	\$ 338.19	\$ 337.51
	<u>Debt</u>	\$ 790.55	\$ 790.55	\$ 790.55	\$ 790.55
	Sub-Total For Lot Size 60	\$ 1,244.02	\$ 1,243.98	\$ 1,243.71	\$ 1,243.63

* Assessments Include the Following :

- 4% Discount for Early Payments
- 1% County Tax Collector Fee
- 1% County Property Appraiser Fee

Community Information:

Twenty Two Foot Lots	478
Thirty Foot Lots	73
Thirty Five Foot Lots	99
<u>Sixty Five Foot Homes</u>	<u>127</u>
Total Units	777