

Woodland Preserve

COMMUNITY DEVELOPMENT DISTRICT

FY 2026 APPROVED TENTATIVE BUDGET

at 06.10.2025 meeting

STATEMENT I
WOODLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT
FY 2026 APPROVED TENTATIVE BUDGET
GENERAL FUND (O&M)

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ACTUAL THRU 04.30.2025	FY 2026 APPROVED TENTATIVE BUDGET	VARIANCE FY 2025-2026
I. REVENUE						
GENERAL FUND REVENUE - LANDOWNER CONTRIBUTION		\$ 102,420	\$ 119,589	\$ 49,625	\$ 119,589	\$ (0)
TOTAL REVENUE	-	102,420	119,589	49,625	119,589	(0)
II. EXPENDITURES						
GENERAL ADMINISTRATIVE						
SUPERVISOR COMPENSATION		1,200	2,400		2,400	-
PAYROLL TAXES		92	184		184	-
PAYROLL SERVICE FEES		150	300		300	-
MANAGEMENT CONSULTING SERVICES		45,863	47,000	27,417	47,000	-
BANK FEES			500	-	500	-
AUDITING SERVICES			5,500	-	5,500	-
INSURANCE		836	5,500	3,628	6,200	700
REGULATORY AND PERMIT FEES		175	175	200	175	-
LEGAL ADVERTISEMENTS	214	2,604	6,500	-	6,500	-
ENGINEERING SERVICES			10,000	-	10,000	-
LEGAL SERVICES	1,551	14,376	20,000	3,282	20,000	-
WEBSITE HOSTING		2,250	2,015	250	2,015	-
ADMINISTRATIVE CONTINGENCY		153	10,000	12	6,800	(3,200)
TOTAL GENERAL ADMINISTRATIVE	1,765	67,699	110,074	34,789	107,574	(2,500)
DEBT ADMINISTRATION:						
DISSEMINATION AGENT			5,000		7,500	2,500
TRUSTEE FEES			4,040		4,040	-
ARBITRAGE			475		475	-
TOTAL DEBT ADMINISTRATION	-	-	9,515	-	12,015	2,500

STATEMENT 1
WOODLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT
FY 2026 APPROVED TENTATIVE BUDGET
GENERAL FUND (O&M)

	ACTUAL FY 2023	ACTUAL FY 2024	AMENDED FY 2025	ACTUAL THRU 04.30.2025	FY 2026 APPROVED TENTATIVE BUDGET	VARIANCE FY 2025-2026
PHYSICAL ENVIRONMENT						
AQUATIC MAINTENANCE		2,850	-	17,200	-	-
POND BANK MOWING		11,500	-	2,600	-	-
ELECTRICITY (IRRIGATION & POND PUMPS)			-	-	-	-
LANDSCAPING MAINTENANCE			-	-	-	-
FOUNTAIN MAINTENANCE			-	-	-	-
LANDSCAPE FIELD SERVICES		20,000	-	-	-	-
PHYSICAL ENVIRONMENT CONTINGENCY		1	-	-	-	-
TOTAL PHYSICAL ENVIRONMENT	-	34,351	-	19,800	-	-
TOTAL EXPENDITURES	1,765	102,049	119,589	54,589	119,589	0
III. EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(1,765)	371	-	(4,964)	-	
FUND BALANCE - BEGINNING	-	(1,765)	(1,394)	(1,394)	(1,394)	
FUND BALANCE - ENDING	\$ (1,765)	\$ (1,394)	\$ (1,394)	\$ (6,358)	\$ (1,394)	\$ -

STATEMENT 2
WOODLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT
FY 2026 GENERAL FUND (O&M) ASSESSMENT ALLOCATION

1. ERU Assignment, Ranking and Calculation

Product Type	Units	ERU	Total ERU	% ERU
50'	279	1.00	279.00	62.25%
60'	141	1.20	169.20	37.75%
Total	420		448.20	100.00%

2. O&M Assessment Requirement ("AR")

AR = TOTAL EXPENDITURES - NET:	\$ 119,589	
Plus: Early Payment Discount (4.0%)	\$ 5,116	
Plus: County Collection Charges (2.5%)	\$ 3,198	
Total Expenditures - GROSS	\$ 127,903	[a]
Total ERU:	\$ 448.20	[b]
Total AR / ERU - GROSS (as if all On-Roll):	\$285.37	[a] / [b]
Total AR / ERU - NET:	\$ 266.82	

3. Proposed FY 2026 Allocation of AR (as if all On-Roll) (a)

Product Type	Units	Assigned ERU	Net Assmt/Unit	Total Net Assmt	Gross Assmt/Unit	Total Gross Assmt
50'	279	1.00	\$266.82	\$74,443	\$285.37	\$79,618
60'	141	1.20	\$320.18	\$45,146	\$342.44	\$48,284
Total	420			\$119,589		\$127,903

4. FY 2025 Allocation of AR (as if all On-Roll)

Product Type	Units	Assigned ERU	Net Assmt/Unit	Total Net Assmt	Gross Assmt/Unit	Total Gross Assmt
50'	279	1.00	\$266.82	\$74,443	\$285.37	\$79,618
60'	141	1.20	\$320.18	\$45,146	\$342.44	\$48,284
Total	420			\$119,589		\$127,902

5. Difference between Proposed FY 2026 and Current FY 2025, NET

Product Type	ERU	FY 2025 Net Assmt/Unit	FY 2026 Net Assmt/Unit	NET Assmt Variance/Unit	% Variance	Per Mo.
50'	1.00	\$266.82	\$266.82	\$0.00	0%	\$0.00
60'	1.20	\$320.18	\$320.18	\$0.00	0%	\$0.00
Total						

STATEMENT 3
WOODLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CONTRACT SUMMARY

FINANCIAL STATEMENT CATEGORY	VENDOR	GL ACCOUNT	COMMENTS/SCOPE OF SERVICE	ANNUAL
GENERAL ADMINISTRATIVE:				
SUPERVISOR COMPENSATION		1510000	Budget considers 6 meetings for 2 Supervisors to receive compensation	\$ 2,400.00
PAYROLL TAXES		1510020	Payroll taxes is calculated at 7.65% of ages	\$ 183.60
PAYROLL SERVICE FEES	ENGAGE	1510040	Payroll service fees is calculated at \$50 per payroll issued	\$ 300.00
MANAGEMENT CONSULTING SERVICES	Kai	1510100	The District received Management, Accounting and Assessment services as part of a Management Agreement.	\$ 47,000
CONSTRUCTION ACCOUNTING SERVICES	Kai	1510120	Construction accounting services are provided for the processing of requisitions and funding request for the District.	\$ -
BANK FEES	Bank United	1513067	Estimated for any bank related fees and check printing	\$ 500
AUDITING	TBD	1510220	Florida Statute mandates an audit of its financial records to be performed on an annual basis by an independent Certified Public Accounting firm.	\$ 5,500
INSURANCE	EGIS	1513068	The Districts General Liability , Public Officials and Property insurance is with EGIS Insurance and Risk Advisors. They specialize in providing insurance coverage to governmental agencies. The budgeted amount is based on estimates received from EGIS	\$ 6,200
REGULATORY AND PERMIT FEES	Florida Dept of Economic Opportunity	1513069	The District is required to pay an annual fee of \$175 to the Department of Community Affairs.	\$ 175
LEGAL ADVERTISEMENTS	Local Newspaper	1510280	The District is required to advertise various notices for monthly Board meetings and other public hearings as well as public bids, etc. in a newspaper of general circulation	\$ 6,500
ENGINEERING SERVICES	TBD	1513070	The District Engineer provides general engineering services to the District; i.e. attendance and preparation for monthly board meetings, review of contractor plans and invoices, and other specifically requested assignments.	\$ 10,000
LEGAL SERVICES	Kutak Rock	1510340	The District's attorney provides general legal services to the District; i.e. attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisor and the District Manager	\$ 20,000
WEBSITE HOSTING	Campus Suite	1510320	The District is mandated to post on the internet the approved and adopted budgets as well as agendas and other items in accordance with State requirements. Campus Suite - \$1,515 includes website compliance and remediation of 750 documents as well as \$500 for District Manager upload and oversight	\$ 2,015
ADMINISTRATIVE CONTINGENCY		1513090	Estimated for items not known and considered in the administrative allocations	\$ 6,800
DEBT SERVICE ADMINISTRATION:				
DISSEMINATING AGENT	Kai	1510160	The District is required by the Securities & Exchange Commission to comply with Rule 15c2-12(b)-(5) which relates to additional reporting requirements for bond issues. The budgeted amount is based on standard fees charged for this service.	\$ 7,500
TRUSTEE FEES	Regions Bank	1510180	The District deposits amounts related to a Bond Series with a Trustee stipulated in the trust indenture. The annual trustee fees are based on fees estimated by the Trustee	\$ 4,040

**STATEMENT 3
WOODLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT
CONTRACT SUMMARY**

FINANCIAL STATEMENT CATEGORY	VENDOR	GL ACCOUNT	COMMENTS/SCOPE OF SERVICE	ANNUAL
ARBITRAGE	Arbitrage Counselors	1510240	The District receives services from an independent specialist to calculate the District's Arbitrage Rebate Liability on respective bond issuances.	\$ 475
PHYSICAL ENVIRONMENT:				
AQUATIC MAINTENANCE	Eco-Logic Services	1550025	Vendor will perform management services for the 4 stormwater retention ponds for a monthly rate of \$2,300 and a quarterly rate of \$2,850. Vendor to also provide serves at the 6 floodplain compensation areas for Phase 1	
POND BANK MOWING	Southern Land	1550020	Amount appropriated is an estimate for pond bank mowing	\$ -
ELECTRICITY (IRRIGATION & POND PUMPS)	UTILITY SERVICES	1530000	Estimated for electrical services related to the irrigation and pond pumps and for fountains	\$ -
LANDSCAPING MAINTENANCE		1550100	Landscape Maintenance will be provided for under the HOA	\$ -
FOUNTAIN MAINTENANCE			Fountain Maintenance will be provided under the HOA	\$ -
LANDSCAPE FIELD SERVICES		1550121	Directs day to day operations and oversees field services technician. Schedule vendors and inspect their work, interact with new homeowners, coordinate general security, manage of RFP for ongoing maintenance, prepare written monthly reports to the Board, including travel for field technician.	\$ -
STREETLIGHTS		1530020	The District will contract for streetlights to be installed in the District. 29 streetlights to be installed for phase 1 and will be the responsibility of the HOA	\$ -
PHYSICAL ENVIRONMENT CONTINGENCY		1551017	Additional maintenance added with new areas coming online	\$ -
TOTAL EXPENDITURES				\$ 119,589

STATEMENT 4
WOODLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE SCHEDULES

	SERIES 2025	FY 2026 TOTAL
REVENUE		
SPECIAL ASSESSMENTS - ON-ROLL - GROSS	\$ -	\$ -
SPECIAL ASSESSMENTS - OFF-ROLL - NET	466,798	466,798
LESS: EARLY PAYMENT DISCOUNT		
TOTAL REVENUE	466,798	466,798
EXPENDITURES		
COUNTY - ASSESSMENT COLLECTION FEES		
INTEREST EXPENSE		
May 1, 2026	182,263	182,263
November 1, 2026	180,113	180,113
PRINCIPAL PAYMENT		
May 1, 2026	100,000	100,000
TOTAL EXPENDITURES	462,375	462,375
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	4,423	4,423
		-
FUND BALANCE - ENDING	\$ 4,423	\$ 4,423

Table 1. Series 2025 Allocation of Maximum Annual Debt Service (GROSS MADS)

LOT WIDTH	LOTS	ERU	TOTAL ERU	% ERU	TOTAL NET ASSMTS	NET ASSMT / LOT
50	214	1.00	214.00	68.77%	\$ 321,000	\$ 1,500
60	81	1.20	97.20	31.23%	\$ 145,800	\$ 1,800
Total	295		311.20	100.00%	\$ 466,800	

STATEMENT 5
WOODLAND PRESERVE CDD
SPECIAL ASSESSMENT BONDS, SERIES 2025 (ASSESSMENT AREA ONE)

Period Ending	Principal	Coupon	Interest	Debt Service /(a)	Annual Debt Service /(a)	Bonds Outstanding
						6,895,000
5/1/2025			42,528	42,528		6,895,000
11/1/2025			182,263	182,263	224,790	6,895,000
5/1/2026	100,000	4.30%	182,263	282,263		6,795,000
11/1/2026			180,113	180,113	462,375	6,795,000
5/1/2027	105,000	4.30%	180,113	285,113		6,690,000
11/1/2027			177,855	177,855	462,968	6,690,000
5/1/2028	110,000	4.30%	177,855	287,855		6,580,000
11/1/2028			175,490	175,490	463,345	6,580,000
5/1/2029	115,000	4.30%	175,490	290,490		6,465,000
11/1/2029			173,018	173,018	463,508	6,465,000
5/1/2030	120,000	4.30%	173,018	293,018		6,345,000
11/1/2030			170,438	170,438	463,455	6,345,000
5/1/2031	125,000	4.30%	170,438	295,438		6,220,000
11/1/2031			167,750	167,750	463,188	6,220,000
5/1/2032	130,000	4.30%	167,750	297,750		6,090,000
11/1/2032			164,955	164,955	462,705	6,090,000
5/1/2033	140,000	5.30%	164,955	304,955		5,950,000
11/1/2033			161,245	161,245	466,200	5,950,000
5/1/2034	145,000	5.30%	161,245	306,245		5,805,000
11/1/2034			157,403	157,403	463,648	5,805,000
5/1/2035	155,000	5.30%	157,403	312,403		5,650,000
11/1/2035			153,295	153,295	465,698	5,650,000
5/1/2036	160,000	5.30%	153,295	313,295		5,490,000
11/1/2036			149,055	149,055	462,350	5,490,000
5/1/2037	170,000	5.30%	149,055	319,055		5,320,000
11/1/2037			144,550	144,550	463,605	5,320,000
5/1/2038	180,000	5.30%	144,550	324,550		5,140,000
11/1/2038			139,780	139,780	464,330	5,140,000
5/1/2039	190,000	5.30%	139,780	329,780		4,950,000
11/1/2039			134,745	134,745	464,525	4,950,000
5/1/2040	200,000	5.30%	134,745	334,745		4,750,000
11/1/2040			129,445	129,445	464,190	4,750,000
5/1/2041	210,000	5.30%	129,445	339,445		4,540,000
11/1/2041			123,880	123,880	463,325	4,540,000
5/1/2042	225,000	5.30%	123,880	348,880		4,315,000
11/1/2042			117,918	117,918	466,798	4,315,000
5/1/2043	235,000	5.30%	117,918	352,918		4,080,000
11/1/2043			111,690	111,690	464,608	4,080,000
5/1/2044	250,000	5.30%	111,690	361,690		3,830,000

STATEMENT 5
WOODLAND PRESERVE CDD
SPECIAL ASSESSMENT BONDS, SERIES 2025 (ASSESSMENT AREA ONE)

Period Ending	Principal	Coupon	Interest	Debt Service /(a)	Annual Debt Service /(a)	Bonds Outstanding
						6,895,000
11/1/2044			105,065	105,065	466,755	3,830,000
5/1/2045	260,000	5.30%	105,065	365,065		3,570,000
11/1/2045			98,175	98,175	463,240	3,570,000
5/1/2046	275,000	5.50%	98,175	373,175		3,295,000
11/1/2046			90,613	90,613	463,788	3,295,000
5/1/2047	290,000	5.50%	90,613	380,613		3,005,000
11/1/2047			82,638	82,638	463,250	3,005,000
5/1/2048	305,000	5.50%	82,638	387,638		2,700,000
11/1/2048			74,250	74,250	461,888	2,700,000
5/1/2049	325,000	5.50%	74,250	399,250		2,375,000
11/1/2049			65,313	65,313	464,563	2,375,000
5/1/2050	345,000	5.50%	65,313	410,313		2,030,000
11/1/2050			55,825	55,825	466,138	2,030,000
5/1/2051	360,000	5.50%	55,825	415,825		1,670,000
11/1/2051			45,925	45,925	461,750	1,670,000
5/1/2052	385,000	5.50%	45,925	430,925		1,285,000
11/1/2052			35,338	35,338	466,263	1,285,000
5/1/2053	405,000	5.50%	35,338	440,338		880,000
11/1/2053			24,200	24,200	464,538	880,000
5/1/2054	430,000	5.50%	24,200	454,200		450,000
11/1/2054			12,375	12,375	466,575	450,000
5/1/2055	450,000	5.50%	12,375	462,375		-
11/1/2055					462,375	
Total	\$ 6,895,000				14,146,728	

Footnote:

Max annual ds:

466,798

(a) Data herein for the CDD's budgetary process purposes only.

STATEMENT 6
WOODLAND PRESERVE CDD
FY 2026 TOTAL ASSESSMENT ALLOCATION

Table 1 - Proposed FY 2026 Allocation of Assessments (as if all On-Roll)

ASSESSMENT AREA 1 - PHASES Phases 1B & 2A

Approx Lot Width	Lot Count	Assigned ERU	O&M, Gross	2025 DS	Total FY 2026	Total FY 2025	Difference**
50'	214	1.00	\$285.37	\$1,604.28	\$1,889.65	\$285.37	\$1,604.28
60'	81	1.20	\$342.44	\$1,925.13	\$2,267.58	\$342.44	\$1,925.13
Total	295						

** Difference represents a change in the O&M portion only. Debt Service remains the same throughout the bonds maturity period