

**BENTON HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
ADOPTED BUDGET  
FISCAL YEAR 2026**

**BENTON HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
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**BENTON HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2026**

	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Adopted Budget FY 2026
<b>REVENUES</b>					
	\$ 221,384				\$ 220,455
Allowable discounts (4%)	(8,855)				(8,818)
Assessment levy: on-roll - net	212,529	\$ 212,505	\$ 24	\$ 212,529	211,637
Assessment levy: off-roll	61,008	45,756	15,252	61,008	60,774
Landowner contribution	459,913	40,722	357,542	398,264	461,039
Total revenues	733,450	298,983	372,818	671,801	733,450
<b>EXPENDITURES</b>					
<b>Professional &amp; administrative</b>					
Supervisors	-	430	-	430	3,000
Management/accounting/recording	48,000	12,049	35,951	48,000	48,000
Legal	25,000	2,013	22,987	25,000	25,000
Engineering	2,000	1,700	300	2,000	2,000
Audit	5,500	-	5,500	5,500	5,500
Arbitrage rebate calculation*	500	-	500	500	500
Dissemination agent*	1,000	-	1,000	1,000	1,000
Trustee*	5,500	-	5,500	5,500	5,500
Telephone	200	100	100	200	200
Postage	250	53	197	250	250
Printing & binding	500	250	250	500	500
Legal advertising	6,500	365	6,135	6,500	1,500
Annual special district fee	175	175	-	175	175
Insurance	5,800	5,408	392	5,800	6,100
Contingencies/bank charges	750	548	202	750	752
Meeting room rental	500	-	500	500	1,800
Website hosting & maintenance	705	-	705	705	705
Website ADA compliance	210	-	210	210	210
Property appraiser	-	6,145	-	6,145	6,614
Tax collector	-	4,251	-	4,251	4,409
Total professional & administrative	103,090	33,487	80,429	113,916	113,715

**BENTON HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2026**

	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Adopted Budget FY 2026
<b>Field operations</b>					
Management fee	54,000	9,000	45,000	54,000	54,000
Landscape maintenance	225,000	62,500	162,500	225,000	215,000
Replacement/extra	20,000	-	20,000	20,000	20,000
Irrigation repairs	5,000	420	4,580	5,000	5,000
Lights, signs & fences	5,000	-	5,000	5,000	5,000
Pressure washing	25,000	-	25,000	25,000	25,000
Street & sidewalks	2,500	-	2,500	2,500	2,500
Miscellaneous repairs & replacement	15,000	-	15,000	15,000	15,000
Access control/monitoring	40,000	-	40,000	40,000	40,000
Access control/internet	2,000	-	2,000	2,000	2,000
Access control/maintenance	5,000	-	5,000	5,000	5,000
Holiday lights	5,000	-	5,000	5,000	5,000
Utilities					
Electric common	25,000	901	24,099	25,000	25,000
Electric well	5,000	186	4,814	5,000	5,000
Streetlights	50,000	7,058	42,942	50,000	50,000
Electric- amenity	50,000	-	50,000	50,000	50,000
Amenity					
Pool maintenance	8,000	-	8,000	8,000	8,000
Amenity center R&M	3,500	-	3,500	3,500	3,500
Janitorial	20,000	-	20,000	20,000	20,000
Gym equipment	35,000	-	35,000	35,000	35,000
Gym equipment repair	2,500	-	2,500	2,500	2,500
Potable water	1,500	-	1,500	1,500	1,500
Telephone- pool/clubhouse	1,200	-	1,200	1,200	1,200
Alarm monitoring	5,160	-	5,160	5,160	5,160
Property insurance	20,000	3,868	16,132	20,000	19,375
Total field operations	<u>630,360</u>	<u>83,933</u>	<u>546,427</u>	<u>630,360</u>	<u>619,735</u>
Total expenditures	<u>733,450</u>	<u>117,420</u>	<u>626,856</u>	<u>744,276</u>	<u>733,450</u>
 Excess/(deficiency) of revenues over/(under) expenditures	-	181,563	(254,038)	(72,475)	-
 Fund balance - beginning (unaudited)	-	72,475	254,038	72,475	-
Fund balance - ending	<u>\$ -</u>	<u>\$ 254,038</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**BENTON HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

**Professional & administrative**

Supervisors	\$ 3,000
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.	
Management/accounting/recording	48,000
<b>Wrathell, Hunt and Associates, LLC</b> (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Legal	25,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	2,000
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	5,500
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation*	500
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent*	1,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.	
Trustee	5,500
Annual fee for the service provided by trustee, paying agent and registrar.	
Telephone	200
Telephone and fax machine.	
Postage	250
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages	
Legal advertising	1,500
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	6,100
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	752
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Meeting room rental	1,800
Website hosting & maintenance	705
Website ADA compliance	210
Property appraiser	6,614
Tax collector	4,409
Total professional & administrative	<u>113,715</u>

**BENTON HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES (continued)**

**Field operations**

Management fee	54,000
Landscape maintenance	215,000
Replacement/extra	20,000
Irrigation repairs	5,000
Lights, signs & fences	5,000
Pressure washing	25,000
Street & sidewalks	2,500
Miscellaneous repairs & replacement	15,000
Access control/monitoring	40,000
Access control/internet	2,000
Access control/maintenance	5,000
Holiday lights	5,000
Utilities	
Electric common	25,000
Electric well	5,000
Streetlights	50,000
Electric- amenity	50,000
Amenity	
Pool maintenance	8,000
Amenity center R&M	3,500
Janitorial	20,000
Gym equipment	35,000
Gym equipment repair	2,500
Potable water	1,500
Telephone- pool/clubhouse	1,200
Alarm monitoring	5,160
Property insurance	19,375
Total field operations	<u>619,735</u>
Total expenditures	<u><u>\$733,450</u></u>

**BENTON HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

**On-Roll Assessments**

<b>Product/Parcel</b>	<b>Units</b>	<b>FY 2026 O&amp;M Assessment per Unit</b>	<b>FY 2026 DS Assessment per Unit</b>	<b>FY 2026 Total Assessment per Unit</b>	<b>FY 2025 Total Assessment per Unit</b>
SF 40'	77	\$ 1,204.67	\$ -	\$ 1,204.67	\$ 1,209.75
SF 50'	102	1,204.67	-	1,204.67	1,209.75
SF 60'	4	1,204.67	-	1,204.67	1,209.75
<b>Total</b>	<b>183</b>				

**Off-Roll Assessments**

<b>Product/Parcel</b>	<b>Units</b>	<b>FY 2026 O&amp;M Assessment per Unit</b>	<b>FY 2026 DS Assessment per Unit</b>	<b>FY 2026 Total Assessment per Unit</b>	<b>FY 2025 Total Assessment per Unit</b>
SF 40'	278	\$ 155.83	\$ -	\$ 155.83	\$ 156.43
SF 50'	96	155.83	-	155.83	156.43
SF 60'	16	155.83	-	155.83	156.43
<b>Total</b>	<b>476</b>				