

**BENTON HILLS
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2027**

**BENTON HILLS
COMMUNITY DEVELOPMENT DISTRICT
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**BENTON HILLS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	Proposed Budget FY 2027
REVENUES					
	\$ 220,455				\$ 217,715
Allowable discounts (4%)	(8,818)				(8,709)
Assessment levy: on-roll - net	211,637	\$ 210,489	\$ 1,148	\$ 211,637	209,006
Assessment levy: off-roll	60,774	19,091	41,683	60,774	61,484
Landowner contribution	461,039	21	329,271	329,292	462,960
Total revenues	<u>733,450</u>	<u>229,601</u>	<u>372,102</u>	<u>601,703</u>	<u>733,450</u>
EXPENDITURES					
Professional & administrative					
Supervisors	3,000	-	3,000	3,000	1,000
Management/accounting/recording	48,000	12,000	36,000	48,000	48,000
Legal	25,000	837	24,163	25,000	25,000
Engineering	2,000	215	1,785	2,000	2,000
Audit	5,500	3,100	2,400	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	83	117	200	200
Postage	250	17	233	250	250
Printing & binding	500	250	250	500	500
Legal advertising	1,500	118	1,382	1,500	850
Annual special district fee	175	175	-	175	175
Insurance	6,100	5,732	368	6,100	8,500
Contingencies/bank charges	752	563	189	752	3,000
Meeting room rental	1,800	520	1,280	1,800	1,000
Website hosting & maintenance	705	-	705	705	705
Website ADA compliance	210	-	210	210	210
Property appraiser	6,614	7,090	(476)	6,614	10,000
Tax collector	4,409	4,211	198	4,409	10,000
Total professional & administrative	<u>113,715</u>	<u>34,911</u>	<u>78,804</u>	<u>113,715</u>	<u>123,890</u>

**BENTON HILLS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	Proposed Budget FY 2027
Field operations					
Management fee	54,000	9,000	45,000	54,000	54,000
Landscape maintenance	215,000	62,500	152,500	215,000	215,000
Replacement/extra	20,000	445	19,555	20,000	20,000
Pest Control					1,400
Irrigation repairs	5,000	-	5,000	5,000	5,000
Lights, signs & fences	5,000	-	5,000	5,000	5,000
Pressure washing	25,000	-	25,000	25,000	20,025
Street & sidewalks	2,500	-	2,500	2,500	2,500
Miscellaneous repairs & replacement	15,000	75	14,925	15,000	15,000
Access control/monitoring	40,000	83	39,917	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	2,150	2,850	5,000	5,000
Utilities			-	-	
Electric common	25,000	1,774	23,226	25,000	25,000
Electric well	5,000	197	4,803	5,000	5,000
Streetlights	50,000	9,051	40,949	50,000	50,000
Electric- amenity	50,000	-	50,000	50,000	50,000
Amenity			-	-	
Pool maintenance	8,000	-	8,000	8,000	19,800
Amenity center R&M	3,500	-	3,500	3,500	3,500
Janitorial	20,000	-	20,000	20,000	23,400
Gym equipment	35,000	-	35,000	35,000	12,000
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
HVAC					1,200
Alarm monitoring	5,160	-	5,160	5,160	5,160
Property insurance	19,375	5,587	13,788	19,375	19,375
Total field operations	<u>619,735</u>	<u>90,862</u>	<u>528,873</u>	<u>619,735</u>	<u>609,560</u>
Total expenditures	<u>733,450</u>	<u>125,773</u>	<u>607,677</u>	<u>733,450</u>	<u>733,450</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	103,828	(235,575)	(131,747)	-
Fund balance - beginning (unaudited)	-	131,747	235,575	131,747	-
Fund balance - ending	<u>\$ -</u>	<u>\$ 235,575</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

EXPENDITURES

Professional & administrative

Supervisors	\$ 1,000
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
Wrathell, Hunt and Associates, LLC (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	850
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	8,500
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	3,000
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Meeting room rental	1,000
Website hosting & maintenance	705
Website ADA compliance	210
Property appraiser	10,000
Tax collector	10,000
Total professional & administrative	<u>123,890</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
Pest Control	1,400
Irrigation repairs	5,000
Lights, signs & fences	5,000
Pressure washing	20,025
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	19,800
Amenity center R&M	3,500
Janitorial	23,400
Gym equipment	12,000
Gym equipment repair	2,500
Potable water	1,500
Telephone- pool/clubhouse	1,200
HVAC	1,200
Alarm monitoring	5,160
Property insurance	19,375
Total field operations	<u>609,560</u>
Total expenditures	<u><u>\$733,450</u></u>

**BENTON HILLS
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2027 ASSESSMENTS**

On-Roll Assessments

<u>Product/Parcel</u>	<u>Units</u>	<u>FY 2027 O&M Assessment per Unit</u>	<u>FY 2027 DS Assessment per Unit</u>	<u>FY 2027 Total Assessment per Unit</u>	<u>FY 2026 Total Assessment per Unit</u>
SF 40'	77	\$ 1,189.70	\$ -	\$ 1,189.70	\$ 1,204.67
SF 50'	102	1,189.70	-	1,189.70	1,204.67
SF 60'	4	1,189.70	-	1,189.70	1,204.67
Total	183				

Off-Roll Assessments

<u>Product/Parcel</u>	<u>Units</u>	<u>FY 2027 O&M Assessment per Unit</u>	<u>FY 2027 DS Assessment per Unit</u>	<u>FY 2027 Total Assessment per Unit</u>	<u>FY 2026 Total Assessment per Unit</u>
SF 40'	278	\$ 157.65	\$ -	\$ 157.65	\$ 155.83
SF 50'	96	157.65	-	157.65	155.83
SF 60'	16	157.65	-	157.65	155.83
Total	476				