

**VISIONS AT ORLANDO WEST
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2027**

**VISIONS AT ORLANDO WEST
COMMUNITY DEVELOPMENT DISTRICT
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**VISIONS AT ORLANDO WEST
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed
	Adopted Budget FY 2026	Actual through 03/31/2026	Projected through 9/30/2026	Total Actual & Projected	Budget FY 2027
REVENUES					
Landowner contribution	\$ 114,173	\$ 16,553	\$ 96,016	\$ 112,569	\$ 119,308
Total revenues	114,173	16,553	96,016	112,569	119,308
EXPENDITURES					
Professional & administrative					
Supervisors	5,383	646	1,938	2,584	5,383
Management/accounting/recording**	48,000	12,000	36,000	48,000	48,000
Legal	25,000	4,505	20,495	25,000	25,000
Engineering	5,000	-	5,000	5,000	5,000
Engineering - other reporting	-	-	-	-	5,000
Audit	5,000	-	5,000	5,000	5,000
Arbitrage rebate calculation*	500	-	500	500	500
Dissemination agent*	1,000	-	1,000	1,000	1,000
Trustee*	6,500	-	6,500	6,500	6,500
EMMA software service*	1,500	-	1,500	1,500	1,500
Telephone	200	100	100	200	200
Postage	500	-	500	500	500
Printing & binding	500	250	250	500	500
Legal advertising	6,500	598	5,902	6,500	6,500
Annual special district fee	175	175	-	175	175
Insurance	6,000	5,565	435	6,000	6,200
Contingencies/bank charges	1,500	492	1,008	1,500	1,500
Website hosting & maintenance	705	-	705	705	705
Website ADA compliance	210	-	210	210	145
Total expenditures	114,173	24,331	87,043	111,374	119,308
Excess/(deficiency) of revenues over/(under) expenditures	-	(7,778)	8,973	1,195	-
Fund balance - beginning (unaudited)	-	(1,195)	(8,973)	(1,195)	-
Fund balance - ending	\$ -	\$ (8,973)	\$ -	\$ -	\$ -

*These items will be realized when bonds are issued.

**WHA will charge a reduced management fee of \$2,000 per month until bonds are issued.

**VISIONS AT ORLANDO WEST
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Supervisors	\$ 5,383
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	5,000
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.	
Engineering - other reporting	5,000
Audit	5,000
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.	
EMMA software service*	1,500
Trustee*	6,500
Telephone	200
Postage	500
Telephone and fax machine.	
Printing & binding	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Legal advertising	6,500
Letterhead, envelopes, copies, agenda packages	
Annual special district fee	175
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Insurance	6,200
Annual fee paid to the Florida Department of Economic Opportunity.	
Contingencies/bank charges	1,500
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Website hosting & maintenance	705
Website ADA compliance	145
Total expenditures	<u><u>\$119,308</u></u>

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