

Journey's End
Community Development District

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

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PROPOSED BUDGET
JOURNEY'S END COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2026/2027 BUDGET
REVENUES	
O&M Assessments	110,686
Other Revenues	0
County Appraiser & Tax Collector Fee	(2,214)
Discounts For Early Payments	(4,427)
Interest Income	1,680
TOTAL REVENUES	\$ 105,725
EXPENDITURES	
Supervisor Fees	5,000
Payroll Taxes (Employer)	383
Infrastructure Maintenance	2,500
Stormwater Maintenance	2,500
Lake Maintenance	23,000
Engineering	10,000
Management	18,000
Secretarial	3,000
Legal	9,500
Assessment Roll	5,000
Audit Fees	3,900
Insurance	8,000
Legal Advertisements	1,400
Miscellaneous	1,150
Postage	125
Office Supplies	450
Dues & Subscriptions	175
Trustee Fee	5,100
Website Management	1,500
Reserve	5,042
TOTAL EXPENDITURES	\$ 105,725
EXCESS/ (SHORTFALL)	\$ -
Carryover From Prior Year	0
NET EXCESS/ (SHORTFALL)	\$ -
General Fund Balance As Of 9/30/25	\$189,343.00
Reserve Fund Balance As Of 9/30/25	\$54,587.00

DETAILED PROPOSED BUDGET
JOURNEY'S END 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				
O&M Assessments	110,931	110,686	110,686	Expenditures Less Interest & Carryover/.94
Other Revenues	0	0	0	
County Appraiser & Tax Collector Fee	(225)	(2,214)	(2,214)	Two Percent Of O&M Assessment Roll
Discounts For Early Payments	(4,046)	(4,427)	(4,427)	Four Percent Of O&M Assessment Roll
Interest Income	9,300	1,440	1,680	Interest Projected At \$140 Per Month
TOTAL REVENUES	\$ 115,960	\$ 105,485	\$ 105,725	
EXPENDITURES				
Supervisor Fees	3,200	5,000	5,000	Supervisor Fees
Payroll Taxes (Employer)	245	383	383	Supervisor Fees * 7.65%
Infrastructure Maintenance	0	2,500	2,500	Infrastructure Maintenance
Stormwater Maintenance	0	2,500	2,500	Stormwater Maintenance
Lake Maintenance	21,419	20,000	23,000	FY 25/26 Expenditure Through March 26 Was \$11,484
Engineering	15,900	7,000	10,000	\$3,000 Increase From 2025/2026 Budget
Management	18,000	18,000	18,000	As Per Contract
Secretarial	3,000	3,000	3,000	No Change From 2025/2026 Budget
Legal	9,093	9,500	9,500	No Change From 2025/2026 Budget
Assessment Roll	5,000	5,000	5,000	As Per Contract
Audit Fees	3,700	3,800	3,900	Accepted Amount For 2025/2026 Audit
Insurance	6,858	7,500	8,000	Fiscal Year 25/26 Expenditure Was \$7,269
Legal Advertisements	1,015	1,500	1,400	\$100 Decrease From 2025/2026 Budget
Miscellaneous	999	1,150	1,150	No Change From 2025/2026 Budget
Postage	25	150	125	\$25 Decrease From 2025/2026 Budget
Office Supplies	614	450	450	No Change From 2025/2026 Budget
Dues & Subscriptions	175	175	175	No Change From 2025/2026 Budget
Trustee Fee	5,099	5,100	5,100	No Change From 2025/2026 Budget
Website Management	1,500	1,500	1,500	No Change From 2025/2026 Budget
Reserve	0	11,277	5,042	Reserve
TOTAL EXPENDITURES	\$ 95,842	\$ 105,485	\$ 105,725	
EXCESS/ (SHORTFALL)	\$ 20,118	\$ -	\$ -	
Carryover From Prior Year	0	0	0	Carryover From Prior Year
NET EXCESS/ (SHORTFALL)	\$ 20,118	\$ -	\$ -	

General Fund Balance As Of 9/30/25	\$198,113.90
Reserve Fund Balance As Of 9/30/25	\$65,934.00

DETAILED PROPOSED DEBT SERVICE FUND BUDGET
JOURNEY'S END 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				
Interest Income	4,466	1,000	1,500	Projected Interest For 2026/2027
NAV Tax Collection	111,912	110,079	110,079	Updated Yearly Maximum Debt Assessment
Prepaid Bond Collection	0	0	0	
Total Revenues	\$ 116,378	\$ 111,079	\$ 111,579	
EXPENDITURES				
Principal Payments	90,000	90,000	90,000	Principal Payment Due In 2027
Interest Payments	17,837	11,222	6,824	Interest Payments Due In 2027
Bond Redemption	0	9,857	14,755	Estimated Excess Debt Collections
Total Expenditures	\$ 107,837	\$ 111,079	\$ 111,579	
Excess/ (Shortfall)	\$ 8,541	\$ -	\$ -	

Debt Service Fund Balance As Of 9/30/25	\$82,898.00
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Series 2008 Refunding Bonds Information

Original Par Amount =	\$2,300,000	Annual Principal Payments Due =	May 1st
Interest Rate =	4.82%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	August 2008		
Maturity Date =	May 2028	Note: \$350,000 Extraordinary Principal Payment Was	
		Made On November 1, 2022.	
Par Amount As Of 1/1/26 =	\$275,000		

Journey's End Community Development District Assessment Comparison

	Fiscal Year 2023/2024 <u>Assessment*</u>	Fiscal Year 2024/2025 <u>Assessment*</u>	Fiscal Year 2025/2026 <u>Assessment*</u>	Fiscal Year 2026/2027 <u>Projected Assessment*</u>
Administrative For Sixty Five Foot Lots	\$ 235.00	\$ 235.00	\$ 235.00	\$ 235.00
<u>Debt For Sixty Five Foot Lots</u>	<u>\$ 240.00</u>	<u>\$ 240.00</u>	<u>\$ 240.00</u>	<u>\$ 240.00</u>
Total	\$ 475.00	\$ 475.00	\$ 475.00	\$ 475.00
Administrative For Seventy Five Foot Lots	\$ 235.00	\$ 235.00	\$ 235.00	\$ 235.00
<u>Debt For Seventy Five Foot Lots</u>	<u>\$ 275.00</u>	<u>\$ 275.00</u>	<u>\$ 275.00</u>	<u>\$ 275.00</u>
Total	\$ 510.00	\$ 510.00	\$ 510.00	\$ 510.00

* Assessments Include the Following :

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

Community Information:

Sixty Five Foot Lots	300
<u>Seventy Five Foot Homes</u>	<u>171</u>
Total Units	471

Sixty Five Foot Lots Information

Total Units	300
<u>Prepayments</u>	<u>4</u>
Billed For Debt	296

Seventy Five Foot Lots Information

Total Units	171
<u>Prepayments</u>	<u>3</u>
Billed For Debt	168