

Winston Trails (East)  
Community Development District

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

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**PROPOSED BUDGET**  
**WINSTON TRAILS (EAST) COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2026/2027**  
**OCTOBER 1, 2026 - SEPTEMBER 30, 2027**

	<b>FISCAL YEAR 2026/2027 BUDGET</b>
<b>REVENUES</b>	
O & M Assessments	60,212
Debt Assessments	236,212
Other Revenues	0
Interest Income	1,320
<b>TOTAL REVENUES</b>	<b>\$ 297,744</b>
<b>EXPENDITURES</b>	
Supervisor Fees	4,000
Payroll Taxes (Employer)	320
Engineering/Inspections	3,000
Management	18,000
Legal	2,000
Assessment Roll	5,000
Audit Fees	3,500
Insurance	7,900
Legal Advertisements	1,400
Miscellaneous	900
Postage	125
Office Supplies	275
Dues & Subscriptions	175
Trustee Fee	5,100
Website Management	2,000
Contingency	4,225
<b>TOTAL EXPENDITURES</b>	<b>\$ 57,920</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 239,824</b>
Payment To Trustee	(222,039)
<b>BALANCE</b>	<b>\$ 17,785</b>
County Appraiser & Tax Collector Fee	(5,928)
Discounts For Early Payments	(11,857)
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>
Carryover From Prior Year	0
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>

**DETAILED PROPOSED BUDGET**  
**WINSTON TRAILS (EAST) COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2026/2027**  
**OCTOBER 1, 2026 - SEPTEMBER 30, 2027**

	<b>FISCAL YEAR 2024/2025 ACTUAL</b>	<b>FISCAL YEAR 2025/2026 BUDGET</b>	<b>FISCAL YEAR 2026/2027 BUDGET</b>	<b>COMMENTS</b>
<b>REVENUES</b>				
O & M Assessments	61,173	60,261	60,212	Expenditures Less Interest & Carryover/.94
Debt Assessments	238,426	236,212	236,212	Payment To Trustee/.94
Other Revenues	0	0	0	
Interest Income	7,023	1,200	1,320	Projected At \$110 Per Month
<b>TOTAL REVENUES</b>	<b>\$ 306,622</b>	<b>\$ 297,673</b>	<b>\$ 297,744</b>	
<b>EXPENDITURES</b>				
Supervisor Fees	2,200	4,000	4,000	No Change From 2025/2026 Budget
Payroll Taxes (Employer)	168	320	320	Projected At 8% Of Supervisor Fees
Engineering/Inspections	2,925	3,000	3,000	No Change From 2025/2026 Budget
Management	18,000	18,000	18,000	As Per Contract
Legal	576	2,000	2,000	No Change From 2025/2026 Budget
Assessment Roll	5,000	5,000	5,000	As Per Contract
Audit Fees	3,300	3,400	3,500	Accepted Amount For 2025/2026 Audit
Insurance	6,858	7,400	7,900	Fiscal Year 2025/2026 Expenditure Was \$7,269
Legal Advertisements	648	1,500	1,400	\$100 Decrease From 2025/20265 Budget
Miscellaneous	906	800	900	\$100 Increase From 2025/2026 Budget
Postage	32	150	125	\$25 Decrease From 2025/2026 Budget
Office Supplies	175	300	275	\$25 Decrease From 2025/2026 Budget
Dues & Subscriptions	175	175	175	No Change From 2025/2026 Budget
Trustee Fee	5,100	5,100	5,100	No Change From 2025/2026 Budget
Website Management	2,000	2,000	2,000	No Change From 2025/2026 Budget
Contingency	0	4,700	4,225	Contingency
<b>TOTAL EXPENDITURES</b>	<b>\$ 48,063</b>	<b>\$ 57,845</b>	<b>\$ 57,920</b>	
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 258,559</b>	<b>\$ 239,828</b>	<b>\$ 239,824</b>	
Payment To Trustee	(227,245)	(222,039)	(222,039)	2027 Principal & Interest Payments Less Interest
<b>BALANCE</b>	<b>\$ 31,314</b>	<b>\$ 17,789</b>	<b>\$ 17,785</b>	
County Appraiser & Tax Collector Fee	(1,583)	(5,929)	(5,928)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(11,184)	(11,860)	(11,857)	Four Percent Of Total Assessment Roll
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ 18,547</b>	<b>\$ -</b>	<b>\$ -</b>	
Carryover From Prior Year	0	0	0	Carryover Balance From Prior Years
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ 18,547</b>	<b>\$ -</b>	<b>\$ -</b>	

**DETAILED PROPOSED DEBT SERVICE FUND BUDGET**

WINSTON TRAILS (EAST) COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027

OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025	FISCAL YEAR 2025/2026	FISCAL YEAR 2026/2027	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	5,633	2,000	3,604	Projected Interest For FY 2026/2027
NAV Tax Collection	227,245	222,039	222,039	2027 Principal & Interest Payments Less Interest
<b>Total Revenues</b>	<b>\$ 232,878</b>	<b>\$ 224,039</b>	<b>\$ 225,643</b>	
<b>EXPENDITURES</b>				
Principal Payments	190,000	200,000	210,000	Principal Payment Due In 2027
Interest Payments	39,574	24,039	15,643	Interest Payments Due In 2027
<b>Total Expenditures</b>	<b>\$ 229,574</b>	<b>\$ 224,039</b>	<b>\$ 225,643</b>	
<b>Excess/ (Shortfall)</b>	<b>\$ 3,304</b>	<b>\$ -</b>	<b>\$ -</b>	

**Series 2008 Refunding Bonds Information**

Original Par Amount =	\$2,890,000	Annual Principal Payments Due =	May 1st
Interest Rate =	4.76%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	September 2008		
Maturity Date =	May 2028		
Par Amount As Of 1/1/26 =	\$630,000		

**WINSTON TRAILS (EAST) COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT COMPARISON**

	Fiscal Year 2023/2024 Assessment*	Fiscal Year 2024/2025 Assessment*	Fiscal Year 2025/2026 Assessment*	Fiscal Year 2026/2027 Projected Assessment*
Administrative For Fifty Foot Lots	\$ 118.74	\$ 117.61	\$ 116.34	\$ 116.25
<u>Debt For Fifty Foot Lots</u>	<u>\$ 359.21</u>	<u>\$ 360.00</u>	<u>\$ 357.45</u>	<u>\$ 357.45</u>
<b>Total</b>	<b>\$ 477.95</b>	<b>\$ 477.61</b>	<b>\$ 473.79</b>	<b>\$ 473.70</b>
Administrative For Sixty Four Foot Lots	\$ 118.74	\$ 117.61	\$ 116.34	\$ 116.25
<u>Debt For Sixty Four Foot Lots</u>	<u>\$ 459.79</u>	<u>\$ 460.80</u>	<u>\$ 456.75</u>	<u>\$ 456.75</u>
<b>Total</b>	<b>\$ 578.53</b>	<b>\$ 578.41</b>	<b>\$ 573.09</b>	<b>\$ 573.00</b>
Administrative For Sixty Five Foot Lots	\$ 118.74	\$ 117.61	\$ 116.34	\$ 116.25
<u>Debt For Sixty Five Foot Lots</u>	<u>\$ 466.98</u>	<u>\$ 468.00</u>	<u>\$ 463.84</u>	<u>\$ 463.84</u>
<b>Total</b>	<b>\$ 585.72</b>	<b>\$ 585.61</b>	<b>\$ 580.18</b>	<b>\$ 580.09</b>
Administrative For Seventy Foot Lots	\$ 118.74	\$ 117.61	\$ 116.34	\$ 116.25
<u>Debt For Seventy Foot Lots</u>	<u>\$ 502.90</u>	<u>\$ 504.00</u>	<u>\$ 499.31</u>	<u>\$ 499.31</u>
<b>Total</b>	<b>\$ 621.64</b>	<b>\$ 621.61</b>	<b>\$ 615.65</b>	<b>\$ 615.56</b>

\* Assessments Include the Following :

4% Discount for Early Payments

1% County Tax Collector Fee

1% County Property Appraiser Fee

Community Information:

Fifty Foot Lots	98
Sixty Four Foot Lots	112
Sixty Five Foot Lots	80
<u>Seventy Foot Homes</u>	<u>228</u>
Total Units	518

Includes 1% County Tax Collector Fee, a 1% County Property Appraiser Fee and a 4% Discount for early payment of taxes.

64 Foot Lots Information

Total Units	112
<u>Prepayments</u>	<u>1</u>
Billed For Debt	111

65 Foot Lots Information

Total Units	80
<u>Prepayments</u>	<u>1</u>
Billed For Debt	79