

Winston Trails (East)
Community Development District

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

CONTENTS

- I FINAL BUDGET**
- II DETAILED FINAL BUDGET**
- III DETAILED FINAL DEBT SERVICE FUND BUDGET**
- IV ASSESSMENT COMPARISON**

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

	FISCAL YEAR 2026/2027 BUDGET
REVENUES	
O & M Assessments	60,212
Debt Assessments	236,212
Other Revenues	0
Interest Income	1,320
TOTAL REVENUES	\$ 297,744
EXPENDITURES	
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
TOTAL EXPENDITURES	\$ 57,920
REVENUES LESS EXPENDITURES	\$ 239,824
Payment To Trustee	(222,039)
BALANCE	\$ 17,785
County Appraiser & Tax Collector Fee	(5,928)
Discounts For Early Payments	(11,857)
EXCESS/ (SHORTFALL)	\$ -
Carryover From Prior Year	0
NET EXCESS/ (SHORTFALL)	\$ -

DETAILED FINAL BUDGET
WINSTON TRAILS (EAST) 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	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
TOTAL REVENUES	\$ 306,622	\$ 297,673	\$ 297,744	
EXPENDITURES				
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
TOTAL EXPENDITURES	\$ 48,063	\$ 57,845	\$ 57,920	
REVENUES LESS EXPENDITURES	\$ 258,559	\$ 239,828	\$ 239,824	
Payment To Trustee	(227,245)	(222,039)	(222,039)	2027 Principal & Interest Payments Less Interest
BALANCE	\$ 31,314	\$ 17,789	\$ 17,785	
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
EXCESS/ (SHORTFALL)	\$ 18,547	\$ -	\$ -	
Carryover From Prior Year	0	0	0	Carryover Balance From Prior Years
NET EXCESS/ (SHORTFALL)	\$ 18,547	\$ -	\$ -	

DETAILED FINAL 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
Total Revenues	\$ 232,878	\$ 224,039	\$ 225,643	
EXPENDITURES				
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
Total Expenditures	\$ 229,574	\$ 224,039	\$ 225,643	
Excess/ (Shortfall)	\$ 3,304	\$ -	\$ -	

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>
Total	\$ 477.95	\$ 477.61	\$ 473.79	\$ 473.70
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>
Total	\$ 578.53	\$ 578.41	\$ 573.09	\$ 573.00
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>
Total	\$ 585.72	\$ 585.61	\$ 580.18	\$ 580.09
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>
Total	\$ 621.64	\$ 621.61	\$ 615.65	\$ 615.56

* Assessments Include the Following :

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

64 Foot Lots Information

Total Units 112
Prepayments 1
Billed For Debt 111

Community Information:

Fifty Foot Lots 98
Sixty Four Foot Lots 112
Sixty Five Foot Lots 80
Seventy Foot Homes 228
Total Units 518

65 Foot Lots Information

Total Units 80
Prepayments 1
Billed For Debt 79

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