Crestview West
Community Development District

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

CONTENTS

I PROPOSED BUDGET

II DETAILED PROPOSED BUDGET

III DETAILED PROPOSED DEBT SERVICE FUND BUDGET

IV ASSESSMENT COMPARISON

PROPOSED BUDGET
CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

REVENUES	FISCAL YEAR 2026/2027 BUDGET
Administrative Assessments	59,127
Maintenance Assessments	2,234
Debt Assessments	168,769
Other Revenues	0
Interest	960
TOTAL REVENUES	**$ 231,090**
EXPENDITURES	
MAINTENANCE EXPENDITURES	
Engineering - Annual Report/Inspections	1,100
Special Projects	500
Miscellaneous Maintenance	500
TOTAL MAINTENANCE EXPENDITURES	**$ 2,100**
ADMINISTRATIVE EXPENDITURES	
Supervisor Fees	4,000
Payroll Taxes	306
Management	21,924
Legal	7,500
Assessment Roll	6,500
Audit Fees	3,800
Insurance	7,800
Legal Advertisements	2,550
Miscellaneous	550
Postage	200
Office Supplies	350
Dues & Subscriptions	175
Trustee Fee	3,000
Continuing Disclosure Fee	350
Website Management	1,450
Administrative Contingency	150
TOTAL ADMINISTRATIVE EXPENDITURES	**$ 60,605**
TOTAL EXPENDITURES	**$ 62,705**
REVENUES LESS EXPENDITURES	**$ 168,385**
Bond Payments	(158,643)
BALANCE	**$ 9,742**
County Appraiser & Tax Collector Fee	(4,602)
Discounts For Early Payments	(9,205)
EXCESS/ (SHORTFALL)	**$ (4,065)**
Carryover From Prior Year	4,065
NET EXCESS/ (SHORTFALL)	**$ 0**

DETAILED PROPOSED BUDGET
CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

REVENUES	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
Administrative Assessments	59,766	59,137	59,127	Expenditures Less Interest & Carryover/.94
Maintenance Assessments	2,234	2,234	2,234	Expenditures/.94
Debt Assessments	168,769	168,769	168,769	Bond Payments/.94
Other Revenues	0	0	0	
Interest	2,500	840	960	Estimated At $80 Per Month
TOTAL REVENUES	**$ 233,269**	**$ 230,980**	**$ 231,090**	
EXPENDITURES				
MAINTENANCE EXPENDITURES				
Engineering - Annual Report/Inspections	0	1,100	1,100	$100 Increase From 2024/2025 Budget
Special Projects	0	500	500	$100 Decrease From 2024/2025 Budget
Miscellaneous Maintenance	0	500	500	No Change From 2025/2026 Budget
TOTAL MAINTENANCE EXPENDITURES	**$ -**	**$ 2,100**	**$ 2,100**	
ADMINISTRATIVE EXPENDITURES				
Supervisor Fees	3,200	4,000	4,000	Supervisor Fees
Payroll Taxes	338	306	306	Supervisor Fees * 7.65%
Management	20,748	21,348	21,924	CPI Adjustment
Legal	7,563	7,000	7,500	$500 Increase From 2025/2026 Budget
Assessment Roll	6,500	6,500	6,500	As Per Contract
Audit Fees	3,600	3,700	3,800	Accepted Amount For 2025/2026 Audit
Insurance	6,858	7,300	7,800	Fiscal Year 2024/2025 Expenditure Was $7,269
Legal Advertisements	2,275	2,750	2,550	$200 Decrease From 2025/2026 Budget
Miscellaneous	394	575	550	$25 Decrease From 2025/2026 Budget
Postage	94	200	200	No Change From 2025/2026 Budget
Office Supplies	250	350	350	No Change From 2025/2026 Budget
Dues & Subscriptions	175	175	175	No Change From 2025/2026 Budget
Trustee Fee	3,000	3,000	3,000	No Change From 2025/2026 Budget
Continuing Disclosure Fee	350	350	350	No Change From 2025/2026 Budget
Website Management	1,450	1,450	1,450	No Change From 2025/2026 Budget
Administrative Contingency	0	150	150	Administrative Contingency
TOTAL ADMINISTRATIVE EXPENDITURES	**$ 56,795**	**$ 59,154**	**$ 60,605**	
TOTAL EXPENDITURES	**$ 56,795**	**$ 61,254**	**$ 62,705**	
REVENUES LESS EXPENDITURES	**$ 176,474**	**$ 169,726**	**$ 168,385**	
Bond Payments	(161,045)	(158,643)	(158,643)	2027 P & I Payments
BALANCE	**$ 15,429**	**$ 11,083**	**$ 9,742**	
County Appraiser & Tax Collector Fee	(2,221)	(4,602)	(4,602)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(8,315)	(9,206)	(9,205)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	**$ 4,893**	**$ (2,725)**	**$ (4,065)**	
Carryover From Prior Year	0	2,725	4,065	Carryover From Prior Year
NET EXCESS/ (SHORTFALL)	**$ 4,893**	**$ 0**	**$ 0**	

DETAILED PROPOSED DEBT SERVICE FUND BUDGET

CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

REVENUES	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
Interest Income	7,648	1,200	1,400	Projected Interest For 2026/2027
NAV Tax Collection	161,045	158,643	158,643	Maximum Debt Service Collection
Total Revenues	**$ 168,693**	**$ 159,843**	**$ 160,043**	
EXPENDITURES				
Principal Payments	55,000	63,000	66,000	Principal Payments Due In 2027
Interest Payments	99,050	95,500	92,400	Interest Payments Due In 2027
Bond Redemption	0	1,343	1,643	Estimated Excess Debt Collections
Total Expenditures	**$ 154,050**	**$ 159,843**	**$ 160,043**	
Excess/ (Shortfall)	**$ 14,643**	**$ -**	**$ -**	

Series 2014 Bond Information

Original Par Amount =	$2,462,000	Annual Principal Payments Due =	November 1st
Interest Rate =	4% - 5.00%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	November 2014		
Maturity Date =	November 2044		
Par Amount As Of 1/1/26 =	$1,911,000		

Crestview West Community Development District
Assessment Comparison

	Fiscal Year 2022/2023 Assessment*	Fiscal Year 2023/2024 Assessment*	Fiscal Year 2024/2025 Assessment*	Fiscal Year 2025/2026 Assessment*	**Fiscal Year 2026/2027 Projected Assessment***
Administrative	$ 519.27	$ 518.99	$ 518.85	$ 518.76	**$ 518.67**
Maintenance	$ 19.60	$ 19.60	$ 19.60	$ 19.60	**$ 19.60**
Debt	$ 1,480.43	$ 1,480.43	$ 1,480.43	$ 1,480.43	**$ 1,480.43**
Total	**$ 2,019.30**	**$ 2,019.02**	**$ 2,018.88**	**$ 2,018.79**	**$ 2,018.70**

* Assessments Include the Following :

4% Discount for Early Payments

1% County Tax Collector Fee

1% County Property Appraiser Fee

Community Information:

Total Units	114