

West Villages
Improvement District
Unit 6 - Master Irrigation Utility

**Final Budget For
Fiscal Year 2025/2026
October 1, 2025 - September 30, 2026**

WEST VILLAGES IMPROVEMENT DISTRICT - UNIT 6
MASTER IRRIGATION UTILITY BUDGET
FISCAL YEAR 2025/2026

	FISCAL YEAR 2023/2024	FISCAL YEAR 2024/2025	FISCAL YEAR 2025/2026	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Well Availability Charge	\$ 341,287.01	\$ 349,127.00	\$ 465,000.00	Excludes Gran Paradiso ERUs
Base Charge	\$ 136,698.13	\$ 196,750.00	\$ 265,000.00	Excludes Gran Paradiso ERUs
Water Usage	\$ 728,110.72	\$ 935,704.00	\$ 1,260,000.00	Increases due to additional Units
Interest / Other Income	\$ 266,915.53	\$ -	\$ 241,500.00	Unit 1 & 3 Irrigation Common Area
Special Assessment (1)	\$ 492,026.50	\$ 404,255.00	\$ 829,787.00	Special Assessment for Gran Paradiso HOA Irrigation Lawsuit
Total Revenues	\$ 1,965,037.89	\$ 1,856,708.30	\$ 3,061,287.00	
Developer Subsidy for Capital / Operating	\$ -	\$ 454,296.00	\$ 1,035,000.00	
Total Funds Available	\$ 1,965,037.89	\$ 2,374,584.30	\$ 4,096,287.00	
EXPENDITURES				
Engineering	\$ 242,731.15	\$ 100,000.00	\$ 150,000.00	
Professional Services	\$ -	\$ 100,000.00	\$ 150,000.00	FDEP Reporting, WUP Management etc.
Engineering - Extraordinary	\$ 27,400.00	\$ 25,000.00	\$ 25,000.00	
Management	\$ 40,000.00	\$ 80,000.00	\$ 120,000.00	
Operations Administration	\$ 148,000.00	\$ 210,000.00	\$ 240,000.00	Anticipated additional staff member
Legal	\$ 1,899.00	\$ 10,000.00	\$ 10,000.00	
Legal - Extraordinary Cost (GP Lawsuit)	\$ 291,851.18	\$ 350,000.00	\$ 750,000.00	Gran Paradiso Irrigation Lawsuit 2025/2026- Anticipated Expenses
Audit	\$ 2,908.80	\$ 5,000.00	\$ 5,000.00	
Miscellaneous	\$ 32,584.44	\$ 15,000.00	\$ 25,000.00	
Misc - Extraordinary Cost (GP Lawsuit)	\$ 19,904.88	\$ 30,000.00	\$ 30,000.00	Gran Paradiso Irrigation Lawsuit 2025/2026 Anticipated Expenses
Utility System - Repairs & Maintenance	\$ 373,479.42	\$ 240,000.00	\$ 475,000.00	Annual Hoover Pump Maintenance \$71,482 (2024/2025)
Electricity	\$ 148,754.26	\$ 175,000.00	\$ 230,000.00	Additional pump stations for Village D, Village K/G Pumps
Water (Purchase Reclaimed Water)	\$ 102,880.70	\$ 125,000.00	\$ 125,000.00	
Fuel & Oil	\$ -	\$ 20,000.00	\$ 20,000.00	Generators, if needed at well 83
Well Availability Payment	\$ -	\$ 349,127.00	\$ 465,000.00	
Base Charge Payment	\$ -	\$ 196,750.00	\$ 265,000.00	Money tranfered to capital recovery account
Infrastructure Improvements	\$ 179,482.73	\$ 250,000.00	\$ 900,000.00	New Wells 88, 89, 90
PIL Extraordinary Erosion	\$ -	\$ 35,000.00	\$ 35,000.00	
Insurance	\$ -	\$ -	\$ 26,500.00	New line item 25/26
Total Expenditures	\$ 1,611,876.56	\$ 2,320,329.30	\$ 4,046,500.00	
County Appraiser & Tax Collector Fee	\$ -	\$ (8,085.00)	\$ (16,596.00)	2% County Collection Fee
Discounts for Early Payments	\$ -	\$ (16,170.00)	\$ (33,191.00)	4% Early Payment to County Discount
Excess / (Shortfall)	\$ 353,161.33	\$ -	\$ -	

(1) Estimated 2025/2026 Assessable Entities = 5,099 Per Unit Gross Special Assessment Rate = \$162.74