

West Villages
Improvement District
Unit 6 - Master Irrigation Utility

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

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**WEST VILLAGES IMPROVEMENT DISTRICT - UNIT 6
MASTER IRRIGATION UTILITY REGULAR OPERATIONS BUDGET
FISCAL YEAR 2026/2027**

OPERATING

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
REVENUES				
Revenues				
Well Availability Charge	\$ 354,575.63	\$ 465,000.00	\$ 543,000.00	5.5% increase per request from co-permittee Ranch Entities
Base Charge	\$ 199,786.05	\$ 265,000.00	\$ 325,000.00	Increase due to additional units and per rate study
Water Usage	\$ 1,184,938.97	\$ 1,260,000.00	\$ 1,360,000.00	Increase due to additional units and per rate study
Interest / Other Income	\$ 25,991.91	\$ 241,500.00	\$ 25,000.00	
Unit 1 Common Area Irrigation	\$ -	\$ -	\$ 185,000.00	
Special Assessment (1)	\$ 385,113.30	\$ 829,787.00	\$ -	
TOTAL REVENUES	\$ 2,150,405.86	\$ 3,061,287.00	\$ 2,438,000.00	
EXPENDITURES				
Operating Expenditures				
Engineering	\$ 207,193.77	\$ 75,000.00	\$ 75,000.00	
Professional Services	\$ 240,312.50	\$ 150,000.00	\$ 150,000.00	FDEP Reporting, WUP Management etc.
Engineering - Extraordinary		\$ 25,000.00	\$ -	
Management	\$ 79,999.92	\$ 120,000.00	\$ 150,000.00	
Operations Administration	\$ 210,000.00	\$ 240,000.00	\$ 280,000.00	
Legal	\$ 2,583.00	\$ 10,000.00	\$ 10,000.00	
Legal - Extraordinary Cost (GP Lawsuit)	\$ 856,866.14	\$ 750,000.00	\$ -	
Audit	\$ 4,095.00	\$ 5,000.00	\$ 5,000.00	
Miscellaneous	\$ 2,839.82	\$ 25,000.00	\$ 10,000.00	
Misc - Extraordinary Cost (GP Lawsuit)	\$ 7,125.00	\$ 30,000.00	\$ -	
Utility System - Repairs & Maintenance	\$ 309,992.87	\$ 415,000.00	\$ 400,000.00	
Electricity	\$ 214,676.69	\$ 230,000.00	\$ 250,000.00	
Water (Purchase Reclaimed Water)	\$ 71,050.69	\$ 125,000.00	\$ 150,000.00	
Fuel & Oil	\$ -	\$ 20,000.00	\$ 20,000.00	
Well Availability Payment	\$ 799,015.35	\$ 465,000.00	\$ 543,000.00	
Base Charge Payment	\$ -	\$ 265,000.00	\$ 325,000.00	Money transferred to capital recovery account
PIL Extraordinary Erosion	\$ -	\$ 35,000.00	\$ 30,000.00	
Insurance	\$ -	\$ 26,500.00	\$ 40,000.00	
Total Operating Expenditures	\$ 3,005,750.75	\$ 3,011,500.00	\$ 2,438,000.00	
Capital Improvements - Not Developer Funded				
Infrastructure Improvements	\$ -	\$ -	\$ -	
Infrastructure Improvements Engineering	\$ -	\$ -	\$ -	
Total Capital Improvements	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 3,005,750.75	\$ 3,011,500.00	\$ 2,438,000.00	
County Appraiser & Tax Collector Fee	\$ -	\$ (16,596.00)	\$ -	2% County Collection Fee
Discounts for Early Payments	\$ -	\$ (33,191.00)	\$ -	4% Early Payment to County Discount
Excess / (Shortfall)	\$ (855,344.89)	\$ -	\$ -	

**WEST VILLAGES IMPROVEMENT DISTRICT - UNIT 6
 MASTER IRRIGATION UTILITY CAPITAL IMPROVEMENTS BUDGET
 FISCAL YEAR 2026/2027**

CAPITAL IMPROVEMENTS

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
REVENUES				
Developer Funding				Total Est. Developer subsidies are \$6.2 Million as of 4/30/2026
Developer Subsidy for Operating	\$ -	\$ 60,000.00	\$ -	
Developer Subsidy for Capital	\$ 694,216.20	\$ 975,000.00	\$ 926,500.00	
TOTAL REVENUES	\$ 694,216.20	\$ 1,035,000.00	\$ 926,500.00	
EXPENDITURES				
Operating Expenditures				
Developer Funded Operating Expenditures	\$ -	\$ 60,000.00	\$ -	
Total Operating Expenditures	\$ -	\$ 60,000.00	\$ -	
Capital Improvements				
Infrastructure Improvements	\$ 662,459.81	\$ 900,000.00	\$ 851,500.00	Well 193 Connection; Preserve, Oasis & Tortuga Connections
Infrastructure Improvements Engineering	\$ 31,756.39	\$ 75,000.00	\$ 75,000.00	
Total Capital Improvements	\$ 694,216.20	\$ 975,000.00	\$ 926,500.00	
TOTAL EXPENDITURES	\$ 694,216.20	\$ 1,035,000.00	\$ 926,500.00	
Excess / (Shortfall)	\$ -	\$ -	\$ -	