

RESOLUTION 2026-02

**WHEREAS**, the Board of Supervisors, hereinafter referred to as the “Board”, of the Villages of Westport Community Development District, hereinafter referred to as “District”, adopted a General Fund Budget and a Debt Service Fund Budgets for fiscal year 2025, and

**WHEREAS**, the Board desires to reallocate funds budgeted to re-appropriate Revenues and Expenses approved during the Fiscal Year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE VILLAGES OF WESTPORT COMMUNITY DEVELOPMENT DISTRICT TO THE FOLLOWING:

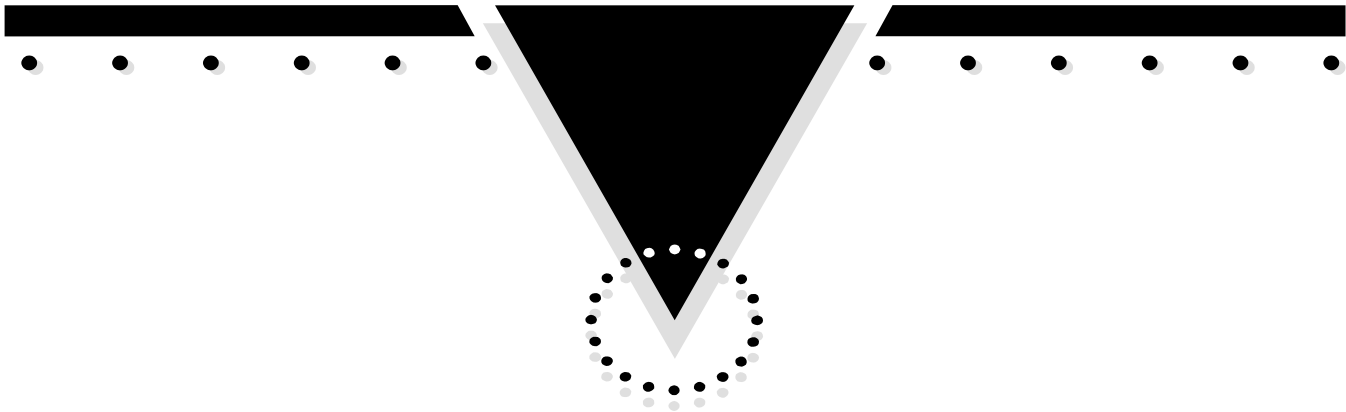
1. The General Fund Budget are hereby amended in accordance with Exhibit “A” attached.
2. This resolution shall become effective this 20<sup>th</sup> day of October, 2025 and be reflected in the monthly and fiscal Year End 9/30/25 Financial Statements and Audit Report of the District

*Villages of Westport  
Community Development District*

by: Signed by:  
  
210894AB1C054EA...  
Chairman

Attest:

by: Signed by:  
  
9A989FE97A6A46D...  
Secretary



**Villages of Westport  
Community Development District**

**Proposed Budget Amendment #2  
FY 2025**



**Villages of Westport Community Development District  
General Fund Budget Amendment #2 - Fiscal Year 2025**

| Description                        | Adopted<br>Budget FY 2025 | Increase/<br>(Decrease) | Amended<br>Budget FY 2025 | Actuals As of<br>9/30/25 |
|------------------------------------|---------------------------|-------------------------|---------------------------|--------------------------|
| <b>Revenues</b>                    |                           |                         |                           |                          |
| Maintenance Assessments - Tax Roll | \$ 430,996                | \$ -                    | \$ 430,996                | \$ 432,087               |
| Maintenance Assessments - Direct   | \$ 59,696                 | \$ -                    | \$ 59,696                 | \$ 59,697                |
| Interest Income                    | \$ -                      | \$ 8,000                | \$ 8,000                  | \$ 8,458                 |
| Miscellaneous Income               | \$ -                      | \$ 990                  | \$ 990                    | \$ 990                   |
| Transfer In                        | \$ -                      | \$ 254,599              | \$ 254,599                | \$ 254,599               |
| <b>Total Revenues</b>              | <b>\$ 490,692</b>         | <b>\$ 263,589</b>       | <b>\$ 754,281</b>         | <b>\$ 755,831</b>        |

**Expenditure**Administrative

|                                |                   |                  |                   |                   |
|--------------------------------|-------------------|------------------|-------------------|-------------------|
| Supervisor Fees                | \$ 4,800          | \$ -             | \$ 4,800          | \$ 4,800          |
| Engineering                    | \$ 5,000          | \$ -             | \$ 5,000          | \$ 2,670          |
| Arbitrage                      | \$ 1,000          | \$ -             | \$ 1,000          | \$ -              |
| Assessment Roll                | \$ 5,000          | \$ -             | \$ 5,000          | \$ 5,000          |
| Dissemination                  | \$ 3,000          | \$ -             | \$ 3,000          | \$ 3,250          |
| Amortization Schedule          | \$ -              | \$ 750           | \$ 750            | \$ 500            |
| Attorney                       | \$ 17,500         | \$ 62,500        | \$ 80,000         | \$ 78,908         |
| Annual Audit                   | \$ 5,000          | \$ -             | \$ 5,000          | \$ 4,625          |
| Trustee Fees                   | \$ 3,720          | \$ -             | \$ 3,720          | \$ 3,717          |
| Management Fees                | \$ 40,903         | \$ -             | \$ 40,903         | \$ 40,903         |
| Information Technology         | \$ 1,800          | \$ -             | \$ 1,800          | \$ 1,800          |
| Website                        | \$ 1,200          | \$ -             | \$ 1,200          | \$ 1,200          |
| Telephone                      | \$ 1,250          | \$ -             | \$ 1,250          | \$ 89             |
| Postage                        | \$ 250            | \$ 750           | \$ 1,000          | \$ 665            |
| Printing & Binding             | \$ 150            | \$ -             | \$ 150            | \$ 197            |
| Insurance-Liability            | \$ 9,000          | \$ -             | \$ 9,000          | \$ 9,000          |
| Legal Advertising              | \$ 1,500          | \$ -             | \$ 1,500          | \$ 880            |
| Other Current Charges          | \$ 1,000          | \$ -             | \$ 1,000          | \$ 752            |
| Office Supplies                | \$ 100            | \$ -             | \$ 100            | \$ 4              |
| Dues, Licenses & Subscriptions | \$ 175            | \$ -             | \$ 175            | \$ 175            |
| <b>Total Administrative</b>    | <b>\$ 102,348</b> | <b>\$ 64,000</b> | <b>\$ 166,348</b> | <b>\$ 159,135</b> |

Field OperationsCommon Area:

|                          |                   |                  |                   |                   |
|--------------------------|-------------------|------------------|-------------------|-------------------|
| Field Services           | \$ 19,200         | \$ 2,000         | \$ 21,200         | \$ 20,925         |
| Landscape Maintenance    | \$ 54,517         | \$ 20,483        | \$ 75,000         | \$ 74,549         |
| Landscape Contingency    | \$ -              | \$ 36,000        | \$ 36,000         | \$ 35,413         |
| Mowing Lake Bank         | \$ -              | \$ 1,650         | \$ 1,650          | \$ 1,650          |
| Irrigation Repairs       | \$ 2,500          | \$ 15,000        | \$ 17,500         | \$ 13,801         |
| Lake Maintenance         | \$ 14,516         | \$ 3,000         | \$ 17,516         | \$ 17,325         |
| Repairs and Maintenance  | \$ 7,000          | \$ 25,000        | \$ 32,000         | \$ 30,299         |
| Contingency              | \$ 8,000          | \$ (8,000)       | \$ -              | \$ -              |
| <b>Total Common Area</b> | <b>\$ 105,733</b> | <b>\$ 95,133</b> | <b>\$ 200,866</b> | <b>\$ 193,962</b> |

**Villages of Westport Community Development District**  
**General Fund Budget Amendment #2 - Fiscal Year 2025**

| Description                         | Adopted<br>Budget FY 2025 | Increase/<br>(Decrease) | Amended<br>Budget FY 2025 | Actuals As of<br>9/30/25 |
|-------------------------------------|---------------------------|-------------------------|---------------------------|--------------------------|
| <u><i>Amenity Center</i></u>        |                           |                         |                           |                          |
| Facility/Pool Attendants            | \$ 40,000                 | \$ 18,000               | \$ 58,000                 | \$ 57,057                |
| Janitorial                          | \$ 10,920                 | \$ -                    | \$ 10,920                 | \$ 8,038                 |
| Pool Maintenance                    | \$ 18,000                 | \$ 153,000              | \$ 171,000                | \$ 171,018               |
| Pool Permits                        | \$ 400                    | \$ -                    | \$ 400                    | \$ 325                   |
| Utilities - Water/Electric          | \$ 45,000                 | \$ -                    | \$ 45,000                 | \$ 38,730                |
| Trash                               | \$ 200                    | \$ -                    | \$ 200                    | \$ 179                   |
| Pest Control                        | \$ 550                    | \$ -                    | \$ 550                    | \$ 576                   |
| Irrigation Repair                   | \$ 3,000                  | \$ -                    | \$ 3,000                  | \$ -                     |
| Insurance - Property                | \$ 7,885                  | \$ -                    | \$ 7,885                  | \$ 7,716                 |
| Telephone                           | \$ 1,500                  | \$ 250                  | \$ 1,750                  | \$ 1,589                 |
| Access Control                      | \$ 1,700                  | \$ -                    | \$ 1,700                  | \$ 544                   |
| Community Events                    | \$ -                      | \$ -                    | \$ -                      | \$ -                     |
| Security Patrolling                 | \$ -                      | \$ 3,888                | \$ 3,888                  | \$ 3,888                 |
| Security Camera System/Monitoring   | \$ 7,056                  | \$ 4,944                | \$ 12,000                 | \$ 11,364                |
| Facilities Maintenance - Contracted | \$ 12,000                 | \$ -                    | \$ 12,000                 | \$ 6,908                 |
| Holiday Décor                       | \$ -                      | \$ 2,331                | \$ 2,331                  | \$ 2,331                 |
| Repairs and Maintenance - Amenity   | \$ 9,400                  | \$ -                    | \$ 9,400                  | \$ -                     |
| Dues & Licenses                     | \$ -                      | \$ -                    | \$ -                      | \$ -                     |
| Total Amenity                       | \$ 157,611                | \$ 182,413              | \$ 340,024                | \$ 310,263               |
| <u><i>Other</i></u>                 |                           |                         |                           |                          |
| Capital Reserve                     | \$ 25,000                 | \$ -                    | \$ 25,000                 | \$ 25,000                |
| First Quarter Operating Capital     | \$ 100,000                | \$ (77,957)             | \$ 22,043                 | \$ -                     |
| Total Other                         | \$ 125,000                | \$ (77,957)             | \$ 47,043                 | \$ 25,000                |
| Total Maintenance                   | \$ 388,344                | \$ 199,589              | \$ 587,933                | \$ 529,225               |
| Total Expenditures                  | \$ 490,692                | \$ 263,589              | \$ 754,281                | \$ 688,360               |
| Excess Revenues (Expenditures)      | \$ -                      | \$ -                    | \$ -                      | \$ 67,471                |

**Villages of Westport Community Development District  
General Fund Budget Amendment #2 - Fiscal Year 2025**

| <b>Description</b>                 | <b>Adopted<br/>Budget FY 2025</b> | <b>Increase/<br/>(Decrease)</b> | <b>Amended<br/>Budget FY 2025</b> | <b>Actuals As of<br/>9/30/25</b> |
|------------------------------------|-----------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| <b>Revenues</b>                    |                                   |                                 |                                   |                                  |
| Maintenance Assessments - Tax Roll | \$ 430,996                        | \$ -                            | \$ 430,996                        | \$ 432,087                       |
| Maintenance Assessments - Direct   | \$ 59,696                         | \$ -                            | \$ 59,696                         | \$ 59,697                        |
| Interest Income                    | \$ -                              | \$ 8,000                        | \$ 8,000                          | \$ 8,458                         |
| Miscellaneous Income               | \$ -                              | \$ 990                          | \$ 990                            | \$ 990                           |
| Transfer In                        | \$ -                              | \$ 254,599                      | \$ 254,599                        | \$ 254,599                       |
| <b>Total Revenues</b>              | <b>\$ 490,692</b>                 | <b>\$ 263,589</b>               | <b>\$ 754,281</b>                 | <b>\$ 755,831</b>                |

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| Engineering                    | \$ 5,000          | \$ -             | \$ 5,000          | \$ 2,670          |
| Arbitrage                      | \$ 1,000          | \$ -             | \$ 1,000          | \$ -              |
| Assessment Roll                | \$ 5,000          | \$ -             | \$ 5,000          | \$ 5,000          |
| Dissemination                  | \$ 3,000          | \$ -             | \$ 3,000          | \$ 3,250          |
| Amortization Schedule          | \$ -              | \$ 750           | \$ 750            | \$ 500            |
| Attorney                       | \$ 17,500         | \$ 62,500        | \$ 80,000         | \$ 78,908         |
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| Irrigation Repair                   | \$ 3,000                  | \$ -                    | \$ 3,000                  | \$ -                     |
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