SHADOWLAWN
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027

	Fiscal Year 2026				
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	Adopted FY 2027
REVENUES					
Assessment levy: on-roll - gross	$ 53,859				$ 139,857
Allowable discounts (4%)	(2,154)				(5,594)
Assessment levy: on-roll - net	51,705	$ 50,419	$ 1,286	$ 51,705	134,263
Assessment levy: off-roll	167,189	83,595	83,594	167,189	112,969
Landowner contribution*	51,536	20,165	-	20,165	70,877
Lot closing	-	13,540	-	13,540	-
Total revenues	270,430	167,719	84,880	252,599	318,109
EXPENDITURES					
Professional & administrative					
Supervisors	6,459	-	3,500	3,500	6,459
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	25,000	724	10,000	10,724	25,000
Engineering	2,000	-	2,000	2,000	2,000
Engineering - additional reporting	-	-	-	-	5,000
Audit	5,800	-	7,800	7,800	5,800
Arbitrage rebate calculation	500	-	500	500	500
Dissemination agent	1,000	500	500	1,000	1,000
Trustee	5,500	-	5,500	5,500	5,500
Telephone	200	100	100	200	200
Postage	500	63	437	500	500
Printing & binding	500	250	250	500	500
Legal advertising	1,700	151	1,549	1,700	1,700
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,732	-	5,732	5,500
Contingencies/bank charges	1,500	566	632	1,198	1,500
Tax collector	1,077	1,038	39	1,077	2,797
Website hosting & maintenance	705	850	-	850	705
Website ADA compliance	210	-	210	210	210
Total professional & administrative	106,326	34,149	57,017	91,166	115,046
Field operations					
Management	5,000	-	-	-	5,000
Accounting	4,000	2,000	2,000	4,000	4,000
Cathedral Oak Parkway					
Mowing	122,000	60,696	60,696	121,392	125,660
Arbor care	15,904	-	7,500	7,500	15,904
Tree replacement	5,000	-	2,500	2,500	5,000
Main entry					
Electricity	-	1,294	-	1,294	3,000
Irrigation water supply - CDD phase 1	-	3,151	3,500	6,651	7,000
Contingency	5,000	305	2,500	2,805	5,000
Total field operations	164,104	67,446	78,696	146,142	170,564
Total expenditures	270,430	101,595	135,713	237,308	285,610
Excess/(deficiency) of revenues over/(under) expenditures	-	66,124	(50,833)	15,291	32,499
Fund balance - beginning (unaudited)	-	(1,437)	-	(1,437)	13,854
Fund balance - ending (projected)					
Assigned					
Working capital	-	-	-	-	13,854
Unassigned	-	-	(50,833)	13,854	32,499
Fund balance - ending	$ -	$ -	$ (50,833)	$ 13,854	$ 46,353

SHADOWLAWN
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2027 ASSESSMENTS

On-Roll Assessments

Series 2024

Product/Parcel	Units	FY 2027 O&M Assessment per Unit	FY 2027 DS Assessment per Unit	FY 2027 Total Assessment per Unit	FY 2026 Total Assessment per Unit
Single-Family 40'	47	$ 702.81	$ 3,303.72	$ 4,006.52	$ 3,929.99
Reduced Single-Family 40'	51	702.81	1,513.51	2,216.32	2,139.79
Single-Family 50'	31	702.81	4,129.64	4,832.45	4,755.91
Reduced Single-Family 50'	48	702.81	1,891.89	2,594.70	2,518.16
Single-Family 60'	2	702.81	4,955.58	5,658.38	5,581.85
Reduced Single-Family 60'	20	702.81	2,270.27	2,973.08	2,726.27
Total	**199**				

Off-Roll Assessments

Series 2024

Product/Parcel	Units	FY 2027 O&M Assessment per Unit	FY 2027 DS Assessment per Unit	FY 2027 Total Assessment per Unit	FY 2026 Total Assessment per Unit
Single-Family 40'	32	$ 660.64	$ 3,055.94	$ 3,716.58	$ 3,644.64
Single-Family 50'	96	660.64	3,819.92	4,480.56	4,408.62
Single-Family 60'	43	660.64	4,583.91	5,244.55	5,172.61
Total	**171**				

Landowner Contribution (GF)

Future Phase(s)

Product/Parcel	Units	FY 2027 Admin Cost per Unit	FY 2027 DS Assessment per Unit	FY 2027 Total Assessment per Unit	FY 2026 Total Assessment per Unit
Single-Family 40'	-	199.65	$ -	$ -	n/a
Single-Family 50'	212	199.65	-	-	n/a
Single-Family 60'	143	199.65	-	-	n/a
Total	**355**				