

Capron Trail
Community Development District

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

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

	FISCAL YEAR 2026/2027 BUDGET
REVENUES	
ADMINISTRATIVE ASSESSMENTS	67,660
MAINTENANCE ASSESSMENTS	621,913
FACILITIES & SERVICE AGREEMENT (ADMIN)	2,786
FACILITIES & SERVICE AGREEMENT (MAINT)	27,723
DIRECT BILL - 2024 EXPANSION AREA (ADMIN)	0
INTEREST INCOME	1,800
TOTAL REVENUES	\$ 721,882
ADMINISTRATIVE EXPENDITURES	
SUPERVISOR FEES	0
FICA TAXES	0
ENGINEERING	22,000
MANAGEMENT FEES	24,000
LEGAL FEES	4,000
AUDIT FEES	3,600
INSURANCE - LIABILITY	8,000
LEGAL ADVERTISING	1,150
POSTAGE AND DELIVERY	275
OFFICE SUPPLIES/MISCELLANEOUS	1,850
DUES & SUBSCRIPTIONS	175
WEBSITE MANAGEMENT	1,750
ADMINISTRATIVE CONTINGENCY	515
TOTAL ADMINISTRATIVE EXPENDITURES	67,315
MAINTENANCE EXPENDITURES	
MOWING	27,000
FUEL & OIL	125,500
AQUATIC MAINTENANCE	17,565
OPERATIONS MANAGEMENT	40,000
ROADWAYS & CULVERTS	16,600
CANAL REPAIR & MAINTENANCE	8,400
RESERVOIR REPAIR & MAINTENANCE	10,000
DRAINAGE ENGINE/PUMP REPAIR & MAINTENANCE	56,000
MISCELLANEOUS MAINTENANCE	56,600
PUMP REPAIRS/LOAN PAY BACK	200,000
CAPITAL PROJECTS RESERVE	40,000
TOTAL MAINTENANCE EXPENDITURES	597,665
TOTAL EXPENDITURES	\$ 664,980
REVENUES LESS EXPENDITURES	\$ 56,902
COUNTY APPRAISER & TAX COLLECTOR FEE	(28,451)
DISCOUNTS FOR EARLY PAYMENTS	(28,451)
EXCESS/ (SHORTFALL)	\$ -
CARRYOVER FROM PRIOR YEAR	0
NET EXCESS/ (SHORTFALL)	\$ -

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

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
REVENUES				
ADMINISTRATIVE ASSESSMENTS	59,905	57,409	67,660	Expenditures Less Interest & Carryover/.92 Less Direct Bills
MAINTENANCE ASSESSMENTS	288,194	288,194	621,913	Expenditures/.92 Less Direct Bills
FACILITIES & SERVICE AGREEMENT (ADMIN)	2,361	2,361	2,786	Baer LLC: 241.41 Acres X \$11.54 = \$2,785.77
FACILITIES & SERVICE AGREEMENT (MAINT)	12,845	12,845	27,723	Baer LLC: 241.41 Acres X \$114.84= \$27,723.52
DIRECT BILL - 2024 EXPANSION AREA (ADMIN)	0	0	0	
INTEREST INCOME	4,490	1,800	1,800	Interest Projected At \$150.00 Per Month
TOTAL REVENUES	\$ 367,795	\$ 362,609	\$ 721,882	
ADMINISTRATIVE EXPENDITURES				
SUPERVISOR FEES	0	0	0	No Change From 2025/2026 Budget
FICA TAXES	0	0	0	No Change From 2025/2026 Budget
ENGINEERING	43,890	12,000	22,000	\$10,000 Increase From 2025/2026 Budget
MANAGEMENT FEES	24,000	24,000	24,000	\$2,000 Per Month
LEGAL FEES	2,042	4,000	4,000	No Change From 2025/2026 Budget
AUDIT FEES	3,400	3,500	3,600	Accepted Amount For 2025/2026 Audit
INSURANCE - LIABILITY	7,531	8,000	8,000	FY 2025/2026 Expenditure Was \$7,269
LEGAL ADVERTISING	689	1,150	1,150	No Change From 2025/2026 Budget
POSTAGE AND DELIVERY	139	300	275	\$25 Decrease From 2025/2026 Budget
OFFICE SUPPLIES/MISCELLANEOUS	1,926	1,750	1,850	\$100 Increase From 2025/2026 Budget
DUES & SUBSCRIPTIONS	175	175	175	No Change From 2025/2026 Budget
WEBSITE MANAGEMENT	1,750	1,750	1,750	No Change From 2025/2026 Budget
ADMINISTRATIVE CONTINGENCY	0	690	515	Administrative Contingency
TOTAL ADMINISTRATIVE EXPENDITURES	85,542	57,315	67,315	
MAINTENANCE EXPENDITURES				
MOWING	22,608	27,000	27,000	No Change From 2025/2026 Budget
FUEL & OIL	125,065	115,500	125,500	\$10,000 Increase From 2025/2026 Budget
AQUATIC MAINTENANCE	14,350	17,565	17,565	No Change From 2025/2026 Budget
OPERATIONS MANAGEMENT	41,196	40,000	40,000	No Change From 2025/2026 Budget
ROADWAYS & CULVERTS	23,290	11,600	16,600	\$5,000 Increase From 2025/2026 Budget
CANAL REPAIR & MAINTENANCE	7,474	8,400	8,400	No Change From 2025/2026 Budget
RESERVOIR REPAIR & MAINTENANCE	10,151	10,000	10,000	No Change From 2025/2026 Budget
DRAINAGE ENGINE/PUMP REPAIR & MAINTENANCE	95,447	46,000	56,000	\$10,000 Increase From 2025/2026 Budget
MISCELLANEOUS MAINTENANCE	5,626	855	56,600	\$55,745 Increase From 2025/2026 Budget
PUMP REPAIRS/LOAN PAY BACK	0	0	200,000	Pump Repairs/Loan Pay Back
SAFETY AND ENVIRONMENTAL RESERVE	0	0	40,000	Safety And Environmental Reserve
TOTAL MAINTENANCE EXPENDITURES	345,207	276,920	597,665	
TOTAL EXPENDITURES	\$ 430,749	\$ 334,235	\$ 664,980	
REVENUES LESS EXPENDITURES	\$ (62,954)	\$ 28,374	\$ 56,902	
COUNTY APPRAISER & TAX COLLECTOR FEE	(13,107)	(14,187)	(28,451)	Four Percent Of Total Assessment Roll
DISCOUNTS FOR EARLY PAYMENTS	(4,896)	(14,187)	(28,451)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	\$ (80,957)	\$ -	\$ -	
CARRYOVER FROM PRIOR YEAR	0	0	0	Carryover From Prior Year
NET EXCESS/ (SHORTFALL)	\$ (80,957)	\$ -	\$ -	

Capron Trail Community Development District Assessment Comparison

	Fiscal Year 2023/2024 Assessment Per Unit	Fiscal Year 2024/2025 Assessment Per Unit	Fiscal Year 2025/2026 Assessment Per Unit	Fiscal Year 2026/2027 Projected Assessment Per Unit
Administrative (formerly O&M)	\$ 63.00	\$ 9.78	\$ 9.78	\$ 11.54
Maintenance	\$ -	\$ 53.21	\$ 53.21	\$ 114.84
Total	\$ 63.00	\$ 62.99	\$ 62.99	\$ 126.38

* Assessments Include the Following :

- 4% Discount for Early Payments
- 2% County Tax Collector Fee
- 1% County Property Appraiser Fee

Community Information (Administrative):

Units (One Unit = 1 Acre) 6,111.57
 Includes Baer LLC Acres (241.41)
 and 2024 Expansion Area (453.99)
 On Roll: 5,870.16 Acres - Direct Bill: Baer 241.41

Community Information (Maintenance):

Units (One Unit = 1 Acre) 5,657.58
 Includes Baer LLC Acres (241.41)
 On Roll: 5,416.17 Acres - Direct Bill: 241.41