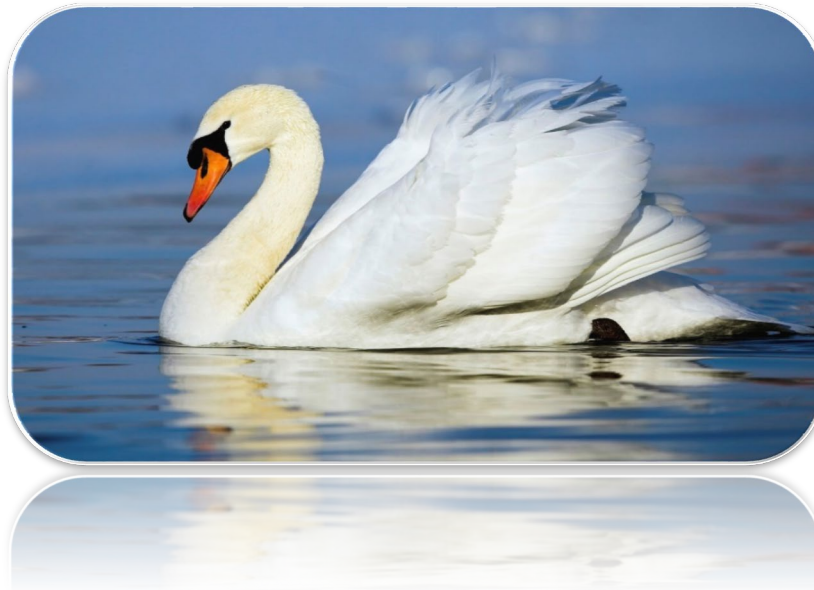


# **IBIS LANDING COMMUNITY DEVELOPMENT DISTRICT**

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## **PROPOSED BUDGET**

FISCAL YEAR 2026

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**PREPARED BY:**

**JPWARD & ASSOCIATES, LLC. 2301 NORTHEAST 37 STREET, FORT LAUDERDALE, FL. 33308**

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**Ibis Landing Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2026**

Description	Fiscal Year 2025	Actual 03/04/2025	Anticipated 9/30/2025	Fiscal Year 2026	Notes
<b>Revenues and Other Sources</b>					
<b>Carryforward</b>	\$ -	\$ -		\$ -	Cash From prior FY to offset budgeted expenses
<b>Interest Income - General Account</b>	\$ -	\$ -		\$ -	Interest from General Fund Bank Account
<b>Assessment Revenue</b>					
Assessments - On-Roll	\$ -	\$ -	\$ -	\$ -	Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	
<b>Contributions - Private Sources</b>					
Developer Contributions	\$ 111,875	\$ 55,938	\$ 108,271	\$ 145,571	Developer Contributions
<b>Total Revenue &amp; Other Sources</b>	<u>\$ 111,875</u>	<u>\$ 55,938</u>	<u>\$ 108,271</u>	<u>\$ 145,571</u>	
<b>Appropriations</b>					
<b>Legislative</b>					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	Statutory Required Fees
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	FICA (if applicable)
<b>Executive</b>					
Professional - Management	\$ 40,000	\$ 20,000	\$ 40,000	\$ 47,000	District Manager
<b>Financial and Administrative</b>					
Audit Services	\$ 4,500	\$ -	\$ -	\$ 4,500	Statutory Required
Accounting Services	\$ 16,000	\$ 4,000	\$ 16,000	\$ 18,000	General Fund/Debt Service Fund
Assessment Roll Preparation	\$ -	\$ -	\$ -	\$ 18,000	General Fund/Debt Service Fund
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 500	\$ 500	IRS Required Calculation to insure interest on bond funds does not excee interest paid on bonds
<b>Other Contractual Services</b>					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	Transcription of Board Meetings
Legal Advertising	\$ 3,500	\$ 7,481	\$ 8,000	\$ 7,500	Statutory Required Legal Advertising
Trustee Services	\$ 6,000	\$ -	\$ 4,246	\$ 4,246	Trust Fees for Bonds
Dissemination Agent Services	\$ 2,000	\$ -	\$ 3,500	\$ 3,500	Required Reporting for Bonds
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	Fees to place assessments on tax bills
Bank Service Fees	\$ 350	\$ -	\$ 250	\$ 250	Bank Fee - Governmental Accounts
<b>Travel and Per Diem</b>	\$ -	\$ -	\$ -	\$ -	Miscellaneous Authorized Travel
<b>Communications and Freight Services</b>					
Telephone	\$ -	\$ -	\$ -	\$ -	Not Applicable
Postage, Freight & Messenger	\$ 750	\$ -	\$ 300	\$ 300	Agenda Mailing and other Misc Mailings
<b>Rentals and Leases</b>					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	
Computer Services (Web Site)	\$ 1,600	\$ 300	\$ 1,800	\$ 2,400	Statutory Maintenance of District Web Site
Meeting Room (Board Meetings)	\$ -	\$ -	\$ -	\$ -	Meeting Room Rental
<b>Insurance</b>	\$ 6,000	\$ 5,000	\$ 5,000	\$ 5,700	General Liability and D&O Liability Insurance
<b>Subscriptions and Memberships</b>	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
<b>Printing and Binding</b>	\$ 500	\$ -	\$ 500	\$ 500	Agenda books and copies
<b>Office Supplies</b>	\$ -	\$ -		\$ -	
<b>Legal Services</b>					
General Counsel	\$ 15,000	\$ 7,199	\$ 15,000	\$ 15,000	District Attorney
Bond Validation	\$ -	\$ -	\$ 3,000	\$ 3,000	District Attorney
<b>Other General Government Services</b>					
Engineering Services	\$ 15,000	\$ -	\$ 10,000	\$ 15,000	District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
<b>Reserves</b>					
Extraordinary Capital/Operations	\$ -	\$ -	\$ -	\$ -	Long Term Capital Planning
<b>Other Fees and Charges</b>					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ -	\$ -	\$ -		Discount is 4% for November payment, plus TC/PA charge of 3% for fees to include assessment on Tax Bills
<b>Total Appropriations</b>	<u>\$ 111,875</u>	<u>\$ 44,155</u>	<u>\$ 108,271</u>	<u>\$ 145,571</u>	

**Ibis Landing Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2026**

Description	Fiscal Year 2025	Actual 03/04/2025	Anticipated 9/30/2025	Fiscal Year 2026	Notes
<b>Fund Balances:</b>					
Change from Current Year Operations	\$ -	\$ 11,782	\$ -	\$ -	Cash Over (Short) at Fiscal Year End
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
Current Year Reserve Allocation	\$ -		\$ -	\$ -	Budgeted Funds for Long Term Capital Planning - N/A
<b>Total Fund Balance</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
<b>Fund Balance - Allocations</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
Extraordinary Capital/Operations	\$ -		\$ -	\$ -	Long Term Capital Planning - Balance of Funds - N/A
Operations Reserve	\$ -		\$ -	\$ 36,393	Required to meet Cash Needs until Assessment Rec'd.
<b>Total Fund Balance</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
<b>Description</b>	<b>FY 2025</b>			<b>FY 2026</b>	
Assessment Rate	N/A			\$ 151.80	
Units Subject to Assessment				959	
Cap Rate	N/A			\$ 182.15	