

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
ADOPTED BUDGET
FISCAL YEAR 2026**

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
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**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ -				\$ 424,076
Allowable discounts (4%)	-				(16,963)
Assessment levy: on-roll - net	-	\$ 88,467	\$ 11,381	\$ 99,848	407,113
Assessment levy: off-roll	609,356	292,256	131,920	424,176	860,174
Lot closings	-	90,210	-	90,210	-
Landowner contribution	159,998	10,152	(10,152)	-	-
Total revenues	769,354	481,085	133,149	614,234	1,267,287
EXPENDITURES					
Professional & administrative					
Supervisors	3,014	431	2,583	3,014	3,014
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	25,000	11,049	13,951	25,000	25,000
Engineering	2,000	10,221	10,000	20,221	10,000
Audit	7,400	4,350	-	4,350	7,400
Arbitrage rebate calculation	1,500	-	1,500	1,500	1,500
Dissemination agent - 2023 AA1	1,000	500	500	1,000	1,000
Dissemination agent - 2023 AA2	1,000	500	500	1,000	1,000
Dissemination agent - 2025	1,000	-	1,000	1,000	1,000
EMMA software service	5,000	3,000	-	3,000	5,000
Trustee	16,500	-	11,500	11,500	16,500
DSF accounting - 2023 AA2	5,500	5,500	-	5,500	5,500
DSF accounting - 2025	5,500	-	1,500	1,500	5,500
Telephone	200	100	100	200	200
Postage	500	341	159	500	500
Printing & binding	500	250	250	500	500
Legal advertising	6,500	1,082	5,418	6,500	6,500
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,200	-	5,200	6,350
Meeting room	1,400	-	1,400	1,400	1,400
Contingencies/bank charges	500	-	1,000	1,000	1,500
Website hosting & maintenance	705	705	-	705	705
Website ADA compliance	210	210	-	210	210
Property appraiser & Tax Collector	-	2,160	-	2,160	15,083
Total professional & administrative	138,604	69,774	75,361	145,135	163,537

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Adopted Budget FY 2026
Field operations					
Field operations management	15,000	7,500	7,500	15,000	15,000
Field operations accounting	6,000	3,000	3,000	6,000	10,000
Environmental services	30,000	20,725	10,000	30,725	75,000
Irrigation maintenance/repair	10,000	-	5,000	5,000	15,000
Plants, shrubs & mulch	10,000	-	5,000	5,000	35,000
Annuals	15,000	-	7,500	7,500	35,000
Tree trimming	6,000	-	3,000	3,000	15,000
Property insurance	10,000	-	10,000	10,000	50,000
Pond maintenance	35,000	3,750	25,000	28,750	60,000
Landscape maintenance	280,000	7,200	100,000	107,200	550,000
Irrigation pump maintenance	10,000	-	5,000	5,000	10,000
Dog waste stations	6,000	-	3,000	3,000	6,000
Backflow prevention test	750	-	750	750	750
Signage maintenance	5,000	-	2,500	2,500	5,000
Pressure washing	3,000	-	3,000	3,000	3,000
Holiday decorations	6,000	-	6,000	6,000	6,000
Street lighting agreement	150,000	-	35,000	35,000	100,000
Contingencies	25,000	750	15,000	15,750	50,000
Reclaim water	-	-	-	-	55,000
Electric:					
Irrigation	6,000	-	6,000	6,000	6,000
Entrance signs	2,000	-	2,000	2,000	2,000
Total field operations	<u>630,750</u>	<u>42,925</u>	<u>254,250</u>	<u>297,175</u>	<u>1,103,750</u>
Total expenditures	<u>769,354</u>	<u>112,699</u>	<u>329,611</u>	<u>442,310</u>	<u>1,267,287</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	368,386	(196,462)	171,924	-
Fund balance - beginning (unaudited)	<u>-</u>	<u>6,671</u>	<u>375,057</u>	<u>6,671</u>	<u>178,595</u>
Fund balance - ending (projected)					
Assigned					
Working capital	-	-	-	-	157,261
Unassigned	-	375,057	178,595	178,595	21,334
Fund balance - ending	<u>\$ -</u>	<u>\$ 375,057</u>	<u>\$ 178,595</u>	<u>\$ 178,595</u>	<u>\$ 178,595</u>

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Supervisors	\$ 3,014
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.	
Management/accounting/recording	48,000
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Legal	25,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	10,000
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	7,400
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	1,500
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent - 2023 AA1	1,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.	
Dissemination agent - 2023 AA2	1,000
Dissemination agent - 2025	1,000
EMMA software service	5,000
Trustee	16,500
Annual fee for the service provided by trustee, paying agent and registrar.	
DSF accounting - 2023 AA2	5,500
Applicable for second and subsequent series of bonds.	
DSF accounting - 2025	5,500
Telephone	-
Telephone and fax machine.	200
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages	
Legal advertising	6,500
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	6,350
The District will obtain public officials and general liability insurance.	
Meeting room	1,400
Contingencies/bank charges	1,500
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Website hosting & maintenance	705
Website ADA compliance	210
Property appraiser & Tax Collector	15,083
Field operations	
Field operations management	15,000
Field operations accounting	10,000
Environmental services	75,000
Irrigation maintenance/repair	15,000
Plants, shrubs & mulch	35,000
Annuals	35,000
Tree trimming	15,000
Property insurance	50,000
Pond maintenance	60,000
Landscape maintenance	550,000
Irrigation pump maintenance	10,000
Dog waste stations	6,000
Backflow prevention test	750
Signage maintenance	5,000
Pressure washing	3,000
Holiday decorations	6,000
Street lighting agreement	100,000
Contingencies	50,000
Reclaim water	55,000
Electric:	
Irrigation	6,000
Street lights	
Entrance signs	2,000
Total expenditures	<u><u>\$ 1,267,287</u></u>

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2023A-1
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Special assessment - on-roll	\$ -				\$ 989,830
Allowable discounts (4%)	-				(39,593)
Assessment levy: net	-	\$ -	\$ -	\$ -	950,237
Special assessment: off-roll	2,506,525	477,088	2,029,437	2,506,525	1,081,563
Assessment prepayments	-	4,857,909	-	4,857,909	-
Assessment prepayment interest	-	22,641	-	22,641	-
Lot closings	-	321,436	-	321,436	-
Lot closing interest	-	123,364	-	123,364	-
Interest	-	128,519	-	128,519	-
Total revenues	<u>2,506,525</u>	<u>5,930,957</u>	<u>2,029,437</u>	<u>7,960,394</u>	<u>2,031,800</u>
EXPENDITURES					
Debt service					
Principal	545,000	-	515,000	515,000	500,000
Principal prepayment	2,980,000	4,990,000	2,660,000	7,650,000	-
Interest	2,009,761	1,112,718	950,672	2,063,390	1,730,756
Total debt service	<u>5,534,761</u>	<u>6,102,718</u>	<u>4,125,672</u>	<u>10,228,390</u>	<u>2,230,756</u>
Other fees & charges					
Tax collector	-	9,530	-	9,530	35,200
Total other fees & charges	-	9,530	-	9,530	35,200
Total expenditures	<u>5,534,761</u>	<u>6,112,248</u>	<u>4,125,672</u>	<u>10,237,920</u>	<u>2,265,956</u>
Excess/(deficiency) of revenues over/(under) expenditures	(3,028,236)	(181,291)	(2,096,235)	(2,277,526)	(234,156)
Beginning fund balance (unaudited)	<u>7,494,060</u>	<u>7,411,792</u>	<u>7,230,501</u>	<u>7,411,792</u>	<u>5,134,266</u>
Ending fund balance (projected)	<u>\$ 4,465,824</u>	<u>\$ 7,230,501</u>	<u>\$ 5,134,266</u>	<u>\$ 5,134,266</u>	<u>4,900,110</u>
Use of fund balance:					
Debt service reserve account balance (required)					(2,542,240)
Interest expense - November 1, 2026					(853,191)
Projected fund balance surplus/(deficit) as of September 30, 2026					<u>\$ 1,504,679</u>

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023A-1 AMORTIZATION SCHEDULE**

Date	Principal	Prepayment	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25	-			865,378.13	865,378.13	31,690,000.00
05/01/26	500,000.00		4.875%	865,378.13	1,365,378.13	31,190,000.00
11/01/26	-			853,190.63	853,190.63	31,190,000.00
05/01/27	525,000.00		4.875%	853,190.63	1,378,190.63	30,665,000.00
11/01/27	-			840,393.75	840,393.75	30,665,000.00
05/01/28	550,000.00		4.875%	840,393.75	1,390,393.75	30,115,000.00
11/01/28	-			826,987.50	826,987.50	30,115,000.00
05/01/29	580,000.00		5.375%	826,987.50	1,406,987.50	29,535,000.00
11/01/29	-			811,400.00	811,400.00	29,535,000.00
05/01/30	615,000.00		5.375%	811,400.00	1,426,400.00	28,920,000.00
11/01/30	-			794,871.88	794,871.88	28,920,000.00
05/01/31	650,000.00		5.375%	794,871.88	1,444,871.88	28,270,000.00
11/01/31	-			777,403.13	777,403.13	28,270,000.00
05/01/32	685,000.00		5.375%	777,403.13	1,462,403.13	27,585,000.00
11/01/32	-			758,993.75	758,993.75	27,585,000.00
05/01/33	720,000.00		5.375%	758,993.75	1,478,993.75	26,865,000.00
11/01/33	-			739,643.75	739,643.75	26,865,000.00
05/01/34	760,000.00		5.375%	739,643.75	1,499,643.75	26,105,000.00
11/01/34	-			719,218.75	719,218.75	26,105,000.00
05/01/35	805,000.00		5.375%	719,218.75	1,524,218.75	25,300,000.00
11/01/35	-			697,584.38	697,584.38	25,300,000.00
05/01/36	845,000.00		5.375%	697,584.38	1,542,584.38	24,455,000.00
11/01/36	-			674,875.00	674,875.00	24,455,000.00
05/01/37	895,000.00		5.375%	674,875.00	1,569,875.00	23,560,000.00
11/01/37	-			650,821.88	650,821.88	23,560,000.00
05/01/38	945,000.00		5.375%	650,821.88	1,595,821.88	22,615,000.00
11/01/38	-			625,425.00	625,425.00	22,615,000.00
05/01/39	995,000.00		5.375%	625,425.00	1,620,425.00	21,620,000.00
11/01/39	-			598,684.38	598,684.38	21,620,000.00
05/01/40	1,050,000.00		5.375%	598,684.38	1,648,684.38	20,570,000.00
11/01/40	-			570,465.63	570,465.63	20,570,000.00
05/01/41	1,110,000.00		5.375%	570,465.63	1,680,465.63	19,460,000.00
11/01/41	-			540,634.38	540,634.38	19,460,000.00
05/01/42	1,170,000.00		5.375%	540,634.38	1,710,634.38	18,290,000.00
11/01/42	-			509,190.63	509,190.63	18,290,000.00
05/01/43	1,235,000.00		5.375%	509,190.63	1,744,190.63	17,055,000.00
11/01/43	-			476,000.00	476,000.00	17,055,000.00
05/01/44	1,305,000.00		5.600%	476,000.00	1,781,000.00	15,750,000.00
11/01/44	-			439,460.00	439,460.00	15,750,000.00
05/01/45	1,380,000.00		5.600%	439,460.00	1,819,460.00	14,370,000.00
11/01/45	-			400,820.00	400,820.00	14,370,000.00
05/01/46	1,460,000.00		5.600%	400,820.00	1,860,820.00	12,910,000.00
11/01/46	-			359,940.00	359,940.00	12,910,000.00
05/01/47	1,545,000.00		5.600%	359,940.00	1,904,940.00	11,365,000.00
11/01/47	-			316,680.00	316,680.00	11,365,000.00

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023A-1 AMORTIZATION SCHEDULE**

Date	Principal	Prepayment	Coupon Rate	Interest	Debt Service	Bond Balance
05/01/48	1,630,000.00		5.600%	316,680.00	1,946,680.00	9,735,000.00
11/01/48	-			271,040.00	271,040.00	9,735,000.00
05/01/49	1,725,000.00		5.600%	271,040.00	1,996,040.00	8,010,000.00
11/01/49	-			222,740.00	222,740.00	8,010,000.00
05/01/50	1,825,000.00		5.600%	222,740.00	2,047,740.00	6,185,000.00
11/01/50	-			171,640.00	171,640.00	6,185,000.00
05/01/51	1,930,000.00		5.600%	171,640.00	2,101,640.00	4,255,000.00
11/01/51	-			117,600.00	117,600.00	4,255,000.00
05/01/52	2,040,000.00		5.600%	117,600.00	2,157,600.00	2,215,000.00
11/01/52	-			60,480.00	60,480.00	2,215,000.00
05/01/53	2,160,000.00		5.600%	60,480.00	2,220,480.00	55,000.00
Total	31,635,000.00			31,383,125.00	63,018,125.00	

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2023A-2
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Special assessment: off-roll	\$ 598,469	\$ 165,743	\$ 432,726	\$ 598,469	\$ 598,469
Lot closings	-	80,748	-	80,748	-
Interest	-	33,610	-	33,610	-
Total revenues	<u>598,469</u>	<u>280,101</u>	<u>432,726</u>	<u>712,827</u>	<u>598,469</u>
EXPENDITURES					
Debt service					
Principal	130,000	-	130,000	130,000	135,000
Principal prepayment	-	30,000	15,000	45,000	-
Interest	471,269	235,634	235,635	471,269	462,656
Total expenditures	<u>601,269</u>	<u>265,634</u>	<u>380,635</u>	<u>646,269</u>	<u>597,656</u>
Excess/(deficiency) of revenues over/(under) expenditures	(2,800)	14,467	52,091	66,558	813
Beginning fund balance (unaudited)	841,458	873,671	888,138	873,671	940,229
Ending fund balance (projected)	<u>\$ 838,658</u>	<u>\$ 888,138</u>	<u>\$ 940,229</u>	<u>\$ 940,229</u>	<u>941,042</u>
Use of fund balance:					
Debt service reserve account balance (required)					(598,469)
Interest expense - November 1, 2026					(228,122)
Projected fund balance surplus/(deficit) as of September 30, 2026					<u>\$ 114,451</u>

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023A-2 AMORTIZATION SCHEDULE**

Date	Principal	Prepayment	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25				231,328.13	231,328.13	8,445,000.00
05/01/26	135,000.00		4.750%	231,328.13	366,328.13	8,310,000.00
11/01/26				228,121.88	228,121.88	8,310,000.00
05/01/27	140,000.00		4.750%	228,121.88	368,121.88	8,170,000.00
11/01/27				224,796.88	224,796.88	8,170,000.00
05/01/28	145,000.00		4.750%	224,796.88	369,796.88	8,025,000.00
11/01/28				221,353.13	221,353.13	8,025,000.00
05/01/29	155,000.00		5.375%	221,353.13	376,353.13	7,870,000.00
11/01/29				217,187.50	217,187.50	7,870,000.00
05/01/30	165,000.00		5.375%	217,187.50	382,187.50	7,705,000.00
11/01/30				212,753.13	212,753.13	7,705,000.00
05/01/31	175,000.00		5.375%	212,753.13	387,753.13	7,530,000.00
11/01/31				208,050.00	208,050.00	7,530,000.00
05/01/32	180,000.00		5.375%	208,050.00	388,050.00	7,350,000.00
11/01/32				203,212.50	203,212.50	7,350,000.00
05/01/33	190,000.00		5.375%	203,212.50	393,212.50	7,160,000.00
11/01/33				198,106.25	198,106.25	7,160,000.00
05/01/34	205,000.00		5.375%	198,106.25	403,106.25	6,955,000.00
11/01/34				192,596.88	192,596.88	6,955,000.00
05/01/35	215,000.00		5.375%	192,596.88	407,596.88	6,740,000.00
11/01/35				186,818.75	186,818.75	6,740,000.00
05/01/36	225,000.00		5.375%	186,818.75	411,818.75	6,515,000.00
11/01/36				180,771.88	180,771.88	6,515,000.00
05/01/37	240,000.00		5.375%	180,771.88	420,771.88	6,275,000.00
11/01/37				174,321.88	174,321.88	6,275,000.00
05/01/38	250,000.00		5.375%	174,321.88	424,321.88	6,025,000.00
11/01/38				167,603.13	167,603.13	6,025,000.00
05/01/39	265,000.00		5.375%	167,603.13	432,603.13	5,760,000.00
11/01/39				160,481.25	160,481.25	5,760,000.00
05/01/40	280,000.00		5.375%	160,481.25	440,481.25	5,480,000.00
11/01/40				152,956.25	152,956.25	5,480,000.00
05/01/41	295,000.00		5.375%	152,956.25	447,956.25	5,185,000.00
11/01/41				145,028.13	145,028.13	5,185,000.00
05/01/42	310,000.00		5.375%	145,028.13	455,028.13	4,875,000.00
11/01/42				136,696.88	136,696.88	4,875,000.00
05/01/43	330,000.00		5.375%	136,696.88	466,696.88	4,545,000.00
11/01/43				127,828.13	127,828.13	4,545,000.00
05/01/44	350,000.00		5.625%	127,828.13	477,828.13	4,195,000.00
11/01/44				117,984.38	117,984.38	4,195,000.00
05/01/45	370,000.00		5.625%	117,984.38	487,984.38	3,825,000.00
11/01/45				107,578.13	107,578.13	3,825,000.00
05/01/46	390,000.00		5.625%	107,578.13	497,578.13	3,435,000.00
11/01/46				96,609.38	96,609.38	3,435,000.00
05/01/47	410,000.00		5.625%	96,609.38	506,609.38	3,025,000.00
11/01/47				85,078.13	85,078.13	3,025,000.00

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023A-2 AMORTIZATION SCHEDULE**

Date	Principal	Prepayment	Coupon Rate	Interest	Debt Service	Bond Balance
05/01/48	435,000.00		5.625%	85,078.13	520,078.13	2,590,000.00
11/01/48				72,843.75	72,843.75	2,590,000.00
05/01/49	460,000.00		5.625%	72,843.75	532,843.75	2,130,000.00
11/01/49				59,906.25	59,906.25	2,130,000.00
05/01/50	490,000.00		5.625%	59,906.25	549,906.25	1,640,000.00
11/01/50				46,125.00	46,125.00	1,640,000.00
05/01/51	515,000.00		5.625%	46,125.00	561,125.00	1,125,000.00
11/01/51				31,640.63	31,640.63	1,125,000.00
05/01/52	545,000.00		5.625%	31,640.63	576,640.63	580,000.00
11/01/52				16,312.50	16,312.50	580,000.00
05/01/53	580,000.00		5.625%	16,312.50	596,312.50	-
Total	8,445,000.00			8,408,181.25	16,853,181.25	

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

Assessment Area One 2023 Project - On-Roll Assessments					
Product/Parcel	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
TH - 16' Prepaid	176	\$ 211.21	\$ 493.62	\$ 704.83	\$ 704.83
TH - 20' Prepaid	136	264.01	617.02	881.04	881.04
TH - 22' Prepaid	72	290.42	678.72	969.14	969.14
Villa - 32' AA Prepaid	38	431.61	1,008.70	1,440.30	1,440.30
SF 40' - Entry Prepaid	23	539.51	1,260.87	1,800.38	1,800.38
SF 45' - Entry Prepaid	87	609.64	1,418.48	2,028.12	2,028.12
SF 50' - Entry Prepaid	151	674.38	1,576.09	2,250.47	2,250.47
SF 40' - FMU Prepaid	7	539.51	1,260.87	1,800.38	1,800.38
SF 45' - FMU Prepaid	76	609.64	1,418.48	2,028.12	2,028.12
SF 50' - FMU Prepaid	34	674.38	1,576.09	2,250.47	2,250.47
SF 45' - AA Prepaid	38	609.64	1,418.48	2,028.12	2,028.12
SF 52' - AA Prepaid	37	701.36	1,639.13	2,340.49	2,340.49
SF 62' - AA Prepaid	29	836.24	1,954.35	2,790.58	2,790.58
Total	904				

Assessment Area One 2023 Project - Off-Roll Assessments					
Product/Parcel	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
Townhome - 16'	-	\$ 198.54	\$ 1,655.85	\$ 1,854.39	\$ 1,752.51
Townhome - 20'	-	248.17	2,082.45	2,330.62	2,203.27
Townhome - 22'	8	272.99	2,290.69	2,563.68	2,423.60
Villa - 32' AA	34	397.08	1,903.95	2,301.03	2,097.27
SF 40' - Entry	-	496.35	2,379.94	2,876.29	2,621.59
SF 45' - Entry	-	560.87	2,677.43	3,238.30	2,950.49
SF 50' - Entry	-	620.43	2,976.79	3,597.23	3,278.85
SF 40' - FMU	12	496.35	2,379.94	2,876.29	2,621.59
SF 45' - FMU	55	560.87	2,677.43	3,238.30	2,950.49
SF 50' - FMU	90	620.43	2,974.92	3,595.36	3,276.98
SF 45' - AA	81	560.87	2,677.43	3,238.30	2,950.49
SF 52' - AA	89	645.25	3,093.92	3,739.17	3,408.06
SF 62' - AA	17	769.34	3,688.90	4,458.24	4,063.46
Total	386				

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

Assessment Area Two - Off-Roll Assessments					
Product/Parcel	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
SF 40' - Entry	41	\$ 496.35	\$ 1,159.82	\$ 1,656.17	\$ 1,159.82
SF 45' - Entry	180	560.87	1,304.80	1,865.67	1,304.80
SF 50' - Entry	218	620.43	1,449.78	2,070.21	1,449.78
Total	439				

**WESTVIEW SOUTH
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

Future Assessment Areas - Off-Roll Assessments					
Product/Parcel	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
Townhome - 16'	82	\$ 198.54	\$ -	\$ 198.54	n/a
Townhome - 20'	-	248.17	-	248.17	n/a
Townhome - 22'	122	272.99	-	272.99	n/a
Villa - 32' AA	40	397.08	-	397.08	n/a
SF 40'	29	496.35	-	496.35	n/a
SF 45'	236	560.87	-	560.87	n/a
SF 50'	119	620.43	-	620.43	n/a
SF 52'	79	645.25	-	645.25	n/a
SF 62'	55	769.34	-	769.34	n/a
Total	762				