

VALENTIA COURT METROPOLITAN DISTRICT  
ADOPTED BUDGET  
GENERAL FUND  
DECEMBER 31, 2026

	ACTUAL <u>2024</u>	ADOPTED BUDGET <u>2025</u>	ACTUAL <u>8/31/25</u>	ESTIMATED <u>2025</u>	ADOPTED BUDGET <u>2026</u>
Beginning fund balance	\$ 58,034	\$ 74,228	\$ 26,039	\$ 26,039	\$ 2,245
Revenues					
Property Tax	43,200	43,255	43,220	43,255	43,552
Specific Ownership Taxes	2,546	2,595	1,549	2,300	2,613
Other taxes	725	-	39	39	-
Developer advances	-	-	500	500	-
Interest Income	<u>6,041</u>	<u>2,500</u>	<u>5,481</u>	<u>8,200</u>	<u>10,980</u>
	<u>52,512</u>	<u>48,350</u>	<u>50,789</u>	<u>54,294</u>	<u>57,145</u>
Expenditures					
Accounting/Audit	1,785	6,000	425	1,000	10,000
Election	-	7,800	-	-	1,500
Insurance	4,897	3,500	339	339	3,500
Legal	7,151	10,000	7,017	10,500	10,000
Treasurer Fee	659	649	649	649	653
Miscellaneous	22	3,000	368	600	3,042
Transfer to Debt Service	69,993	80,000	-	65,000	20,000
Contingency	-	10,701	-	-	9,834
Emergency Reserve	<u>-</u>	<u>928</u>	<u>-</u>	<u>-</u>	<u>861</u>
	<u>84,507</u>	<u>122,578</u>	<u>8,798</u>	<u>78,088</u>	<u>59,390</u>
Ending fund balance	<u>\$ 26,039</u>	<u>\$ -</u>	<u>\$ 68,030</u>	<u>\$ 2,245</u>	<u>\$ -</u>
ASSESSED VALUATION	<u>\$ 7,278,691</u>	<u>\$ 7,282,056</u>			<u>\$ 6,839,247</u>
MILL LEVY	<u>5.940</u>	<u>5.940</u>			<u>6.368</u>

VALENTIA COURT METROPOLITAN DISTRICT  
ADOPTED BUDGET  
DEBT SERVICE FUND  
DECEMBER 31, 2026

	ACTUAL <u>2024</u>	ADOPTED BUDGET <u>2025</u>	ACTUAL <u>8/31/25</u>	ESTIMATED <u>2025</u>	ADOPTED BUDGET <u>2026</u>
Beginning fund balance	\$ 3,622	\$ -	\$ -	\$ -	\$ -
Revenues					
Property Tax	432,017	389,314	388,995	389,314	391,971
Specific Ownership Taxes	25,456	23,359	13,937	20,900	23,518
Other taxes	398	-	359	359	-
Transfer from the General Fund	69,993	80,000	-	65,000	20,000
Bond proceeds	-	-	2,174,000	2,174,000	-
Developer advances	-	-	-	97,946	-
Interest Income	-	-	-	-	26,816
	<u>527,864</u>	<u>492,673</u>	<u>2,577,291</u>	<u>2,747,519</u>	<u>462,305</u>
Expenditures					
Note Interest	152,400	150,000	32,610	32,610	-
Note Principal	372,600	336,832	336,890	336,890	-
Repayment of developer note	-	-	2,174,000	2,174,000	-
Interest expense	-	-	-	100,232	455,046
Bond issuance costs	-	-	-	97,946	-
Paying agent fees	-	-	-	-	1,379
Treasurer Fee	6,486	5,840	5,841	5,841	5,880
	<u>531,486</u>	<u>492,672</u>	<u>2,549,341</u>	<u>2,747,519</u>	<u>462,305</u>
Ending fund balance	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 27,950</u>	<u>\$ -</u>	<u>\$ -</u>
ASSESSED VALUATION	<u>\$ 7,278,691</u>	<u>\$ 7,282,056</u>			<u>\$ 6,839,247</u>
MILL LEVY	<u>59.402</u>	<u>53.462</u>			<u>57.312</u>
TOTAL MILL LEVY	<u>65.342</u>	<u>59.402</u>			<u>63.680</u>