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RESOLUTION 2027-02

WHEREAS, the Board of Supervisors, hereinafter referred to as the "Board", of the Wilford Preserve Community Development District, hereinafter referred to as "District", adopted General Fund and Capital Reserve Budgets for Fiscal Year 2026 and

WHEREAS, the Board desires to reallocate funds budgeted to re-appropriate Revenues and Expenses approved during the Fiscal Year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WILFORD PRESERVE COMMUNITY DEVELOPMENT DISTRICT TO THE FOLLOWING:

1. The General Fund and Capital Reserve Budgets are hereby amended in accordance with Exhibit "A" attached.

2. This resolution shall become effective this 17th day of November, 2026 and be reflected in the monthly and Fiscal Year End 9/30/26 Financial Statements and Audit Report of the District.

Wilford Preserve
Community Development District

by: DocuSigned by: Louis Cowling 1C2C73D66B98412...
Chairman / Vice Chairman

Attest:

by: Signed by: Marilee Giles A38999D6EDC14F4...
Secretary / Assistant Secretary

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EXHIBIT A

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Wilford Preserve
Community Development District
FY 2026 Budget Amendment
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund

Description	Adopted FY 26 Budget	Increase/ (Decrease)	Amended FY 26 Budget	Actual 9/30/2026
Revenues				
Special Assessments - Tax Roll	$ 673,895	$ 1,256	$ 675,151	$ 675,151
Special Assessments - Direct Bill	110,204	(54,461)	55,743	55,743
Developer Funded Cheswick South	153,376	-	153,376	153,377
Interest Income	6,000	11,475	17,475	17,475
Miscellaneous Income	1,000	4,950	5,950	5,950
Total Revenues	**$ 944,475**	**$ (36,779)**	**$ 907,696**	**$ 907,696**
Expenditures				
General & Administrative:				
Supervisor Fees	$ 4,800	$ (400)	$ 4,400	$ 4,400
FICA Taxes	367	(31)	337	337
Engineering	6,000	13,227	19,227	19,227
Attorney	15,000	-	15,000	14,071
Annual Audit	5,200	(100)	5,100	5,100
Assessment Roll Administration	5,899	-	5,899	5,899
Arbitrage Rebate	600	600	1,200	1,200
Dissemination Agent	8,258	-	8,258	8,258
Trustee Fees	7,000	-	7,000	4,036
Management Fees	57,974	-	57,974	57,974
Information Technology	1,113	-	1,113	1,113
Website Maintenance	1,336	-	1,336	1,336
Telephone	300	9	309	309
Postage	500	722	1,222	1,222
Insurance General Liability	8,208	(474)	7,734	7,734
Printing	1,200	161	1,361	1,361
Legal Advertising	3,000	1,794	4,794	4,794
Other Current Charges	600	(28)	572	572
Office Supplies	100	(87)	13	13
Dues, Licenses & Subscriptions	175	-	175	175
Total General & Administrative	**$ 127,630**	**$ 15,392**	**$ 143,023**	**$ 139,130**
Operations & Maintenance				
Amenity Center				
Insurance	$ 11,850	$ (1,934)	$ 9,916	$ 9,916
General Facility Maintenance	35,000	-	35,000	14,678
Amenity Manager	71,285	1,667	72,952	72,952
Janitorial Services	15,900	-	15,900	15,900
Pool Maintenance	31,800	1,250	33,050	33,050
Pool Chemicals	20,000	-	20,000	8,059
Pool Monitors	25,000	-	25,000	8,473
Security Monitoring	1,235	-	1,235	-
Security	93,325	-	93,325	46,281
Permit Fees	900	(250)	650	650

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Wilford Preserve
Community Development District
FY 2026 Budget Amendment
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund

Description	Adopted FY 26 Budget	Increase/ (Decrease)	Amended FY 26 Budget	Actual 9/30/2026
Telephone/Cable/Internet	1,000	(1,000)	-	-
Electric	25,200	(19,070)	6,130	6,130
Water/Sewer/Irrigation	55,000	(32,046)	22,954	22,954
Repairs & Replacements	25,000	-	25,000	11,746
Refuse Service	5,040	154	5,194	5,194
Special Events	6,000	(1,676)	4,324	4,324
Recreational Passes	2,500	(1,980)	520	520
Office Supplies/Mailings/Printing	600	(600)	-	-
Total Amenity Center	**$ 426,635**	**$ (55,485)**	**$ 371,150**	**$ 260,826**
Ground Maintenance:				
Landscape Maintenance	$ 260,000		$ 260,000	$ 113,506
Landscape Contingency	6,000	-	6,000	4,080
Irrigation Maintenance	5,000	-	5,000	605
Lake Maintenance	26,000	-	26,000	13,730
Total Ground Maintenance	**$ 297,000**	**$ -**	**$ 297,000**	**$ 131,921**
Reserves:				
Capital Reserve Fund	$ 93,210	$ -	$ 93,210	$ 93,210
Total Reserves	**$ 93,210**	**$ -**	**$ 93,210**	**$ 93,210**
Total Expenses	**$ 944,475**	**$ (40,093)**	**$ 904,382**	**$ 625,087**
Excess Revenues (Expenditures)	$ -	$ 3,314	$ 3,314	$ 282,609
Fund Balance - Beginning	$ -	$ (3,314)	$ (3,314)	$ 306,198
Fund Balance - Ending	$ -	$ -	$ -	$ 588,807

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Wilford Preserve
Community Development District
FY 2026 Budget Amendment
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Reserve Fund

Description	Adopted FY 26 Budget	Increase/ (Decrease)	Amended FY 26 Budget	Actual 9/30/2026
Revenues				
Interest Income	$ 2,000	$ 1,514	$ 3,514	$ 3,514
Capital Reserve Funding	93,210	-	93,210	93,210
Total Revenues	**$ 95,210**	**$ 1,514**	**$ 96,724**	**$ 96,724**
Expenditures				
Capital Outlay	$ 10,000	$ 40,000	$ 50,000	$ 35,634
Total Expenditures	**$ 10,000**	**$ 40,000**	**$ 50,000**	**$ 35,634**
Excess Revenues (Expenditures)	$ 85,210	$ (38,486)	$ 46,724	$ 61,090
Fund Balance - Beginning	$ 98,495	$ 1,402	$ 99,897	$ 99,897
Fund Balance - Ending	$ 183,705	$ (37,084)	$ 146,621	$ 160,987