PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
ADOPTED BUDGET
FISCAL YEAR 2025

PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
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PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025

	Fiscal Year 2024				
	Adopted Budget FY 2024	Actual through 3/31/2024	Projected through 9/30/2024	Total Actual & Projected	Adopted Budget FY 2025
REVENUES					
Landowner contribution	$ 297,598	$ -	$ 303,553	$ 303,553	$ 322,340
Total revenues	297,598	-	303,553	303,553	322,340
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	44,000	18,333	25,667	44,000	48,000
Legal	25,000	2,022	22,978	25,000	25,000
Engineering	2,000	-	2,000	2,000	2,000
Audit*	-	-	3,500	3,500	4,300
Arbitrage rebate calculation*	-	-	-	-	1,000
Dissemination agent*	583	-	333	333	1,000
Trustee*	-	-	-	-	5,500
Emma software service*	-	-	-	-	2,500
Telephone	200	83	117	200	200
Postage	500	11	489	500	500
Printing & binding	500	208	292	500	500
Legal advertising	6,500	4,633	3,000	7,633	6,500
Annual special district fee	175	-	175	175	175
Insurance	5,500	-	5,500	5,500	5,500
Contingencies/bank charges	750	-	750	750	750
Website hosting & maintenance	1,680	-	1,680	1,680	705
Website ADA compliance	210	210	-	210	210
Total professional & administrative	87,598	25,500	66,481	91,981	104,340
Field operations					
Landscape maintenance	150,000	-	150,000	150,000	58,000
Streetlighting	60,000	-	60,000	60,000	60,000
Misc.amenity	-	-	-	-	100,000
Total field operations	210,000	-	210,000	210,000	218,000
Total expenditures	297,598	25,500	276,481	301,981	322,340
Excess/(deficiency) of revenues over/(under) expenditures	-	(25,500)	27,072	1,572	-
Fund balance - beginning (unaudited)	-	(1,572)	(27,072)	(1,572)	-
Fund balance - ending (projected)					
Unassigned	-	(27,072)	-	-	-
Fund balance - ending	$ -	$ (27,072)	$ -	$ -	$ -

*These items will be realized when bonds are issued.

PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES	
Professional & administrative	
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	2,000
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	4,300
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation*	1,000
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent*	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.	
Trustee*	5,500
Emma software service*	2,500
DTS Agreement for quarterly disclosure requirements	
Telephone	200
Postage	500
Telephone and fax machine.	
Printing & binding	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Legal advertising	6,500
Letterhead, envelopes, copies, agenda packages	
Annual special district fee	175
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Insurance	5,500
Annual fee paid to the Florida Department of Economic Opportunity.	
Contingencies/bank charges	750
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Website hosting & maintenance	705
Website ADA compliance	210
Field operations	
Misc.amenity	100,000
Landscape maintenance	58,000
Streetlighting	60,000
As per FLP agreement plus excess budget for maintenance costs	
Total expenditures	$ 322,340

PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2024
FISCAL YEAR 2025

	Fiscal Year 2024				
	Adopted Budget FY 2024	Actual through 3/31/2024	Projected through 9/30/2024	Total Actual & Projected Revenue & Expenditures	Adopted Budget FY 2025
REVENUES					
Assessment levy: off-roll	$ -	$ -	$ 160,079	$ 160,079	$ 603,803
Total revenues	-	-	160,079	160,079	603,803
EXPENDITURES					
Debt service					
Principal	-	-	-	-	120,000
Interest	-	-	-	-	402,215
Underwriter's discount	-	-	173,900	173,900	
Cost of issuance	-	-	189,400	189,400	-
Total expenditures	-	-	363,300	363,300	522,215
Excess/(deficiency) of revenues over/(under) expenditures	-	-	(203,221)	(203,221)	81,588
OTHER FINANCING SOURCES/(USES)					
Bond proceeds	-	-	685,057	685,057	-
Original issue discount	-	-	(19,856)	(19,856)	-
Total other financing sources/(uses)	-	-	665,201	665,201	-
Net increase/(decrease) in fund balance	-	-	461,980	461,980	81,588
Fund balance:					
Beginning fund balance (unaudited)	-	-	-	-	461,980
Ending fund balance (projected)	$ -	$ -	$ 461,980	$ 461,980	543,568
Use of fund balance:					
Debt service reserve account balance (required)					(301,902)
Interest expense - November 1, 2025					(239,166)
Projected fund balance surplus/(deficit) as of September 30, 2025					$ 2,500

PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2024 AMORTIZATION SCHEDULE

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/24			160,078.97	160,078.97	8,695,000.00
05/01/25	120,000.00	4.950%	242,136.25	362,136.25	8,575,000.00
11/01/25			239,166.25	239,166.25	8,575,000.00
05/01/26	125,000.00	4.950%	239,166.25	364,166.25	8,450,000.00
11/01/26			236,072.50	236,072.50	8,450,000.00
05/01/27	135,000.00	4.950%	236,072.50	371,072.50	8,315,000.00
11/01/27			232,731.25	232,731.25	8,315,000.00
05/01/28	140,000.00	4.950%	232,731.25	372,731.25	8,175,000.00
11/01/28			229,266.25	229,266.25	8,175,000.00
05/01/29	145,000.00	4.950%	229,266.25	374,266.25	8,030,000.00
11/01/29			225,677.50	225,677.50	8,030,000.00
05/01/30	155,000.00	4.950%	225,677.50	380,677.50	7,875,000.00
11/01/30			221,841.25	221,841.25	7,875,000.00
05/01/31	160,000.00	4.950%	221,841.25	381,841.25	7,715,000.00
11/01/31			217,881.25	217,881.25	7,715,000.00
05/01/32	170,000.00	5.500%	217,881.25	387,881.25	7,545,000.00
11/01/32			213,206.25	213,206.25	7,545,000.00
05/01/33	180,000.00	5.500%	213,206.25	393,206.25	7,365,000.00
11/01/33			208,256.25	208,256.25	7,365,000.00
05/01/34	190,000.00	5.500%	208,256.25	398,256.25	7,175,000.00
11/01/34			203,031.25	203,031.25	7,175,000.00
05/01/35	200,000.00	5.500%	203,031.25	403,031.25	6,975,000.00
11/01/35			197,531.25	197,531.25	6,975,000.00
05/01/36	210,000.00	5.500%	197,531.25	407,531.25	6,765,000.00
11/01/36			191,756.25	191,756.25	6,765,000.00
05/01/37	225,000.00	5.500%	191,756.25	416,756.25	6,540,000.00
11/01/37			185,568.75	185,568.75	6,540,000.00
05/01/38	235,000.00	5.500%	185,568.75	420,568.75	6,305,000.00
11/01/38			179,106.25	179,106.25	6,305,000.00
05/01/39	250,000.00	5.500%	179,106.25	429,106.25	6,055,000.00
11/01/39			172,231.25	172,231.25	6,055,000.00
05/01/40	265,000.00	5.500%	172,231.25	437,231.25	5,790,000.00
11/01/40			164,943.75	164,943.75	5,790,000.00
05/01/41	280,000.00	5.500%	164,943.75	444,943.75	5,510,000.00
11/01/41			157,243.75	157,243.75	5,510,000.00
05/01/42	295,000.00	5.500%	157,243.75	452,243.75	5,215,000.00
11/01/42			149,131.25	149,131.25	5,215,000.00
05/01/43	310,000.00	5.500%	149,131.25	459,131.25	4,905,000.00
11/01/43			140,606.25	140,606.25	4,905,000.00
05/01/44	330,000.00	5.500%	140,606.25	470,606.25	4,575,000.00
11/01/44			131,531.25	131,531.25	4,575,000.00
05/01/45	350,000.00	5.750%	131,531.25	481,531.25	4,225,000.00
11/01/45			121,468.75	121,468.75	4,225,000.00
05/01/46	370,000.00	5.750%	121,468.75	491,468.75	3,855,000.00
11/01/46			110,831.25	110,831.25	3,855,000.00
05/01/47	390,000.00	5.750%	110,831.25	500,831.25	3,465,000.00
11/01/47			99,618.75	99,618.75	3,465,000.00
05/01/48	415,000.00	5.750%	99,618.75	514,618.75	3,050,000.00

PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2024 AMORTIZATION SCHEDULE

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/48			87,687.50	87,687.50	3,050,000.00
05/01/49	440,000.00	5.750%	87,687.50	527,687.50	2,610,000.00
11/01/49			75,037.50	75,037.50	2,610,000.00
05/01/50	465,000.00	5.750%	75,037.50	540,037.50	2,145,000.00
11/01/50			61,668.75	61,668.75	2,145,000.00
05/01/51	490,000.00	5.750%	61,668.75	551,668.75	1,655,000.00
11/01/51			47,581.25	47,581.25	1,655,000.00
05/01/52	520,000.00	5.750%	47,581.25	567,581.25	1,135,000.00
11/01/52			32,631.25	32,631.25	1,135,000.00
05/01/53	550,000.00	5.750%	32,631.25	582,631.25	585,000.00
11/01/53			16,818.75	16,818.75	585,000.00
05/01/54	585,000.00	5.750%	16,818.75	601,818.75	-
Total	**8,695,000.00**		**9,502,462.72**	**18,197,462.72**	

PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2025 ASSESSMENTS

Landowner Contribution (GF) and Off-Roll Assessments (DSF)					
Product/Parcel	**Units**	**FY 2025 O&M Contribution per Unit**	**FY 2025 DS Assessment per Unit**	**FY 2025 Total Assessment per Unit**	**FY 2024 Total Assessment per Unit**
TH	274	$ 868.84	$ 1,549.11	$ 2,417.95	n/a
SF	97	868.84	1,848.94	2,717.78	n/a
Total	**371**				