

**PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
ADOPTED BUDGET
FISCAL YEAR 2026**

**PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
TABLE OF CONTENTS**

<u>Description</u>	<u>Page Number(s)</u>
General Fund Budget	1 - 2
Definitions of General Fund Expenditures	3 - 4
Debt Service Fund Budget - Series 2024	5
Amortization Schedule - Series 2024	6 - 7
Assessment Summary	8

**PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 1/31/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ -				\$ 332,432
Allowable discounts (4%)	-				(13,297)
Assessment levy: on-roll - net	-	-	-	-	319,135
Landowner contribution	322,340	60,330	267,657	327,987	-
Total revenues	322,340	60,330	267,657	327,987	319,135
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	48,000	16,000	32,000	48,000	48,000
Legal	25,000	922	24,078	25,000	25,000
Engineering	2,000	-	2,000	2,000	2,000
Audit	4,300	3,800	500	4,300	4,300
Arbitrage rebate calculation	1,000	-	1,000	1,000	1,000
Dissemination agent	1,000	333	667	1,000	1,000
Trustee	5,500	-	5,500	5,500	5,500
EMMA software service	2,500	2,500	-	2,500	2,500
Telephone	200	67	133	200	200
Postage	500	45	455	500	500
Printing & binding	500	167	333	500	500
Legal advertising	6,500	-	6,500	6,500	6,500
Annual special district fee	175	175	-	175	175
Insurance	5,500	10,172	-	10,172	6,500
Contingencies/bank charges	750	337	413	750	1,500
Tax collector	-	-	-	-	3,324
Website hosting & maintenance	705	1,680	-	1,680	705
Website ADA compliance	210	18	192	210	210
Total professional & administrative	104,340	36,216	73,771	109,987	109,414

**PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 1/31/2025	Projected through 9/30/2025	Total Actual & Projected	
Field operations					
Field operations management	-	6,240	-	6,240	18,720
Field operations accounting	-	-	-	-	2,500
Landscape maintenance	58,000	14,286	43,714	58,000	58,000
Electricity	-	-	-	-	10,000
Property insurance	-	-	-	-	15,000
Stormwater dewatering work and permit	-	-	-	-	12,500
Amenity center					
Porter services	-	-	-	-	6,000
Electricity	-	-	-	-	15,000
Internet	-	-	-	-	2,000
Landscape maintenance	-	-	-	-	5,000
Pool maintenance	-	-	-	-	10,000
Streetlighting	60,000	9,150	50,850	60,000	50,000
Misc. field operations	-	-	-	-	5,000
Misc.amenity	100,000	-	100,000	100,000	-
Total field operations	218,000	23,436	194,564	218,000	209,720
Total expenditures	322,340	59,652	268,335	327,987	319,134
Excess/(deficiency) of revenues over/(under) expenditures	-	678	(678)	-	1
Fund balance - beginning (unaudited)	-	-	678	-	-
Fund balance - ending (projected)					
Assigned					
Working capital	-	-	-	-	-
Unassigned	-	678	-	-	1
Fund balance - ending	<u>\$ -</u>	<u>\$ 678</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>

**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	6,500
Annual fee paid to the Florida Department of Economic Opportunity.	
Contingencies/bank charges	1,500
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Tax collector	3,324
Website hosting & maintenance	705
Website ADA compliance	210

**PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Field operations

Field operations management	18,720
Field operations accounting	2,500
Landscape maintenance	58,000
Electricity	10,000
Property insurance	15,000
Stormwater dewatering work and permit	12,500
Porter services	6,000
Electricity	15,000
Internet	2,000
Landscape maintenance	5,000
Pool maintenance	10,000
Streetlighting	50,000
Misc. field operations	5,000
Total expenditures	<u><u>\$319,134</u></u>

**PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2024
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 1/31/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll	\$ -				\$ 635,582
Allowable discounts (4%)	-				(25,423)
Net assessment levy - on-roll	-	\$ -	\$ -	\$ -	610,159
Assessment levy: off-roll	603,803	47,623	556,180	603,803	-
Developer contribution	-	6,134	-	6,134	-
Total revenues	603,803	53,757	556,180	609,937	610,159
EXPENDITURES					
Debt service					
Principal	120,000	-	120,000	120,000	125,000
Interest	402,215	160,079	242,136	402,215	478,333
Tax collector	-	-	-	-	6,356
Total expenditures	522,215	160,079	362,136	522,215	609,689
Excess/(deficiency) of revenues over/(under) expenditures	81,588	(106,322)	194,044	87,722	470
OTHER FINANCING SOURCES/(USES)					
Transfers out	-	(2,500)	-	(2,500)	-
Total other financing sources/(uses)	-	(2,500)	-	(2,500)	-
Net increase/(decrease) in fund balance	81,588	(108,822)	194,044	85,222	470
Fund balance:					
Beginning fund balance (unaudited)	461,980	614,998	506,176	614,998	700,220
Ending fund balance (projected)	\$543,568	\$ 506,176	\$ 700,220	\$ 700,220	700,690
Use of fund balance:					
Debt service reserve account balance (required)					(301,902)
Interest expense - November 1, 2026					(236,073)
Projected fund balance surplus/(deficit) as of September 30, 2026					<u>\$ 162,715</u>

**PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2024 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
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	8,575,000.00		9,100,247.50	17,675,247.50	

**PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

On-Roll Assessments					
		FY 2026 O&M	FY 2026 DS	FY 2026 Total	FY 2025
Product/Parcel	Units	Assessment	Assessment	Assessment	Total
		per Unit	per Unit	per Unit	Assessment
					per Unit
TH	274	\$ 896.04	\$ 1,630.64	\$ 2,526.68	\$ 2,417.95
SF	97	896.04	1,946.25	2,842.29	2,717.78
Total	371				