

**PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2027**

**PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
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**PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ 332,432				\$ 410,042
Allowable discounts (4%)	(13,297)				(16,402)
Assessment levy: on-roll - net	319,135	318,117	1,018	319,135	393,640
Total revenues	319,135	318,117	1,018	319,135	393,640
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	25,000	3,333	15,000	18,333	25,000
Engineering	2,000	-	2,000	2,000	2,000
Engineering - additional reporting	-	-	-	-	5,000
Audit	4,300	-	4,300	4,300	4,300
Arbitrage rebate calculation	1,000	-	1,000	1,000	1,000
Dissemination agent	1,000	500	500	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	100	100	200	200
Postage	500	30	470	500	500
Printing & binding	500	250	250	500	500
Legal advertising	6,500	2,974	3,526	6,500	6,500
Annual special district fee	175	175	-	175	175
Insurance	6,500	5,830	-	5,830	6,500
Contingencies/bank charges	1,500	505	995	1,500	1,500
Tax collector	3,324	3,307	17	3,324	4,100
Website hosting & maintenance	705	705	-	705	705
Website ADA compliance	210	145	65	210	210
Total professional & administrative	109,414	44,354	57,723	102,077	115,190

**PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	
Field operations					
Field operations management	18,720	9,732	19,500	29,232	46,750
Field operations accounting	2,500	625	1,875	2,500	2,500
Landscape maintenance	58,000	19,048	25,000	44,048	58,000
Fountain utility (water/electric)	-	1,095	-	1,095	-
Electricity	10,000	-	5,000	5,000	10,000
Property insurance	15,000	5,310	-	5,310	25,000
Stormwater dewatering work and permit	12,500	-	5,000	5,000	5,000
Amenity center					
Porter services	6,000	-	3,000	3,000	-
Utility	15,000	-	7,500	7,500	15,000
Club house/amenity utility energy)	-	797	800	1,597	-
Internet	2,000		1,000	1,000	2,000
Landscape maintenance	5,000		10,000	10,000	20,000
Fountain maintenance	10,000	1,715	5,000	6,715	4,200
Streetlighting	50,000	22,320	25,000	47,320	50,000
Misc. field operations	5,000	-	5,000	5,000	40,000
Total field operations	<u>209,720</u>	<u>60,642</u>	<u>113,675</u>	<u>174,317</u>	<u>278,450</u>
Total expenditures	<u>319,134</u>	<u>104,996</u>	<u>171,398</u>	<u>276,394</u>	<u>393,640</u>
Excess/(deficiency) of revenues over/(under) expenditures	1	213,121	(170,380)	42,741	-
Fund balance - beginning (unaudited)	-	15,144	228,265	15,144	57,885
Assigned					
Working capital	-	-	-	-	57,885
Unassigned	1	228,265	57,885	57,885	-
Fund balance - ending	<u>\$ 1</u>	<u>\$ 228,265</u>	<u>\$ 57,885</u>	<u>\$ 57,885</u>	<u>\$ 57,885</u>

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

EXPENDITURES

Professional & administrative

Management/accounting/recording	\$ 48,000
<p>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.</p>	
Legal	25,000
<p>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.</p>	
Engineering	2,000
<p>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.</p>	
Engineering - additional reporting	5,000
Audit	4,300
<p>Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.</p>	
Arbitrage rebate calculation	1,000
<p>To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p>	
Dissemination agent	1,000
<p>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.</p>	
Trustee	5,500
EMMA software service	2,500
<p>DTS Agreement for quarterly disclosure requirements</p>	
Telephone	200
Postage	500
<p>Telephone and fax machine.</p>	
Printing & binding	500
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Legal advertising	6,500
<p>Letterhead, envelopes, copies, agenda packages</p>	
Annual special district fee	175
<p>The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p>	
Insurance	6,500
<p>Annual fee paid to the Florida Department of Economic Opportunity.</p>	
Contingencies/bank charges	1,500
<p>Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.</p>	
Tax collector	4,100
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	46,750
Field operations accounting	2,500
Landscape maintenance	58,000
Electricity	10,000
Property insurance	25,000
Stormwater dewatering work and permit	5,000
Porter services	-
Utility	15,000
Internet	2,000
Landscape maintenance	20,000
Fountain maintenance	4,200
Streetlighting	50,000
Misc. field operations	40,000
Total expenditures	<u><u>\$ 393,640</u></u>

**PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2024
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll	\$ 635,582				\$ 635,582
Allowable discounts (4%)	(25,423)				(25,423)
Net assessment levy - on-roll	610,159	\$ 601,881	\$ 8,278	\$ 610,159	610,159
Assessment levy: off-roll	-	-	-	-	-
Interest	-	8,515	-	8,515	-
Total revenues	610,159	610,396	8,278	618,674	610,159
EXPENDITURES					
Debt service					
Principal	125,000	-	125,000	125,000	135,000
Interest	478,333	239,166	239,167	478,333	472,145
Tax collector	6,356	6,323	33	6,356	6,356
Total expenditures	609,689	245,489	364,200	609,689	613,501
Excess/(deficiency) of revenues over/(under) expenditures	470	364,907	(355,922)	8,985	(3,342)
OTHER FINANCING SOURCES/(USES)					
Transfers out	-	(12,766)	-	(12,766)	-
Total other financing sources/(uses)	-	(12,766)	-	(12,766)	-
Net increase/(decrease) in fund balance	470	352,141	(355,922)	(3,781)	(3,342)
Fund balance:					
Beginning fund balance (unaudited)	700,220	554,329	906,470	554,329	550,548
Ending fund balance (projected)	<u>\$700,690</u>	<u>\$ 906,470</u>	<u>\$ 550,548</u>	<u>\$ 550,548</u>	<u>547,206</u>
Use of fund balance:					
Debt service reserve account balance (required)					(301,902)
Interest expense - November 1, 2027					(232,731)
Projected fund balance surplus/(deficit) as of September 30, 2027					<u>\$ 12,573</u>

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

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
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	8,450,000.00		8,621,915.00	17,071,915.00	

**PARKER POINTE
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2027 ASSESSMENTS**

On-Roll Assessments					
<u>Product/Parcel</u>	<u>Units</u>	<u>FY 2027 O&M Assessment per Unit</u>	<u>FY 2027 DS Assessment per Unit</u>	<u>FY 2027 Total Assessment per Unit</u>	<u>FY 2026 Total Assessment per Unit</u>
TH	274	\$ 1,105.23	\$ 1,630.64	\$ 2,735.87	\$ 2,526.68
SF	97	1,105.23	1,946.25	3,051.48	2,842.29
Total	371				