

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2027**

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
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**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 2/28/2026	Projected through 9/30/2026	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ 109,647				\$ 109,647
Allowable discounts (4%)	(4,386)				(4,386)
Assessment levy: on-roll - net	105,261	\$101,870	\$ 3,391	\$ 105,261	105,261
Total revenues	105,261	101,870	3,391	105,261	105,261
EXPENDITURES					
Professional & administrative					
Supervisors	6,459	1,291	5,168	6,459	6,459
Management fee	48,000	20,000	28,000	48,000	48,000
Legal	20,000	452	19,548	20,000	20,000
Engineering	3,000	2,908	1,500	4,408	3,000
Audit	4,700	-	4,700	4,700	4,700
Arbitrage rebate calculation	750	750	-	750	750
Dissemination agent	1,000	417	583	1,000	1,000
Trustee	4,500	-	4,500	4,500	4,500
Telephone	200	83	117	200	200
Postage	500	-	500	500	500
Printing & binding	500	208	292	500	500
Legal advertising	1,500	145	1,355	1,500	1,500
Annual special district fee	175	175	-	175	175
Insurance	7,268	6,376	-	6,376	7,268
Contingencies/bank charges	1,500	517	983	1,500	1,500
Other contingencies	2,550	-	2,550	2,550	2,550
Website hosting & maintenance	705	-	705	705	705
Meeting room	600	-	600	600	600
Website ADA compliance	210	-	210	210	210
Property appraiser	150	-	150	150	150
Tax collector	2,193	2,128	65	2,193	2,193
Total expenditures	106,460	35,450	71,526	106,976	106,460
Excess/(deficiency) of revenues over/(under) expenditures	(1,199)	66,420	(68,135)	(1,715)	(1,199)
Fund balance - beginning (unaudited)	83,139	107,416	173,836	107,416	105,701
Fund balance - ending (projected)					
Assigned					
Working capital	32,066	32,066	32,066	32,066	32,066
Future stormwater reporting	5,000	5,000	5,000	5,000	5,000
Unassigned	44,874	136,770	68,635	68,635	67,436
Fund balance - ending	\$ 81,940	\$ 173,836	\$ 105,701	\$ 105,701	\$ 104,502

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Supervisors	\$ 6,459
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.	
Management fee	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	20,000
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	3,000
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	4,700
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	750
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	4,500
Annual fee for the service provided by trustee, paying agent and registrar.	
Telephone	200
Telephone and fax machine.	
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages	
Legal advertising	1,500
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	7,268
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	1,500
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Other contingencies	2,550
Website hosting & maintenance	705
Meeting room	600
Website ADA compliance	210
Property appraiser	150
Tax collector	2,193
Total expenditures	<u><u>\$106,460</u></u>

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2020
FISCAL YEAR 2027**

	Fiscal Year 2026			Total Actual & Projected	Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 2/28/2026	Projected through 9/30/2026		
REVENUES					
Assessment levy: on-roll	\$ 380,803				\$ 380,803
Allowable discounts (4%)	(15,232)				(15,232)
Net assessment levy - on-roll	<u>365,571</u>	\$ 353,721	\$ 11,850	\$ 365,571	<u>365,571</u>
Interest	-	4,388	-	4,388	-
Total revenues	<u>365,571</u>	<u>358,109</u>	<u>11,850</u>	<u>369,959</u>	<u>365,571</u>
EXPENDITURES					
Principal	135,000	-	135,000	135,000	140,000
Interest	221,081	110,541	110,540	221,081	216,863
Tax collector	7,616	7,069	547	7,616	7,616
Total expenditures	<u>363,697</u>	<u>117,610</u>	<u>246,087</u>	<u>363,697</u>	<u>364,479</u>
Excess/(deficiency) of revenues over/(under) expenditures	1,874	240,499	(234,237)	6,262	1,092
Fund balance:					
Beginning fund balance (unaudited)	<u>340,287</u>	<u>353,636</u>	<u>594,135</u>	<u>353,636</u>	<u>359,898</u>
Ending fund balance (projected)	<u>\$342,161</u>	<u>\$594,135</u>	<u>\$ 359,898</u>	<u>\$ 359,898</u>	<u>360,990</u>
Use of fund balance:					
Debt service reserve account balance (required)					(178,978)
Interest expense - November 1, 2027					(106,244)
Projected fund balance surplus/(deficit) as of September 30, 2027					<u>\$ 75,768</u>

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2020 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25			110,540.63	110,540.63	5,805,000.00
05/01/26	135,000.00	3.125%	110,540.63	245,540.63	5,670,000.00
11/01/26			108,431.25	108,431.25	5,670,000.00
05/01/27	140,000.00	3.125%	108,431.25	248,431.25	5,530,000.00
11/01/27			106,243.75	106,243.75	5,530,000.00
05/01/28	145,000.00	3.125%	106,243.75	251,243.75	5,385,000.00
11/01/28			103,978.13	103,978.13	5,385,000.00
05/01/29	150,000.00	3.125%	103,978.13	253,978.13	5,235,000.00
11/01/29			101,634.38	101,634.38	5,235,000.00
05/01/30	155,000.00	3.125%	101,634.38	256,634.38	5,080,000.00
11/01/30			99,212.50	99,212.50	5,080,000.00
05/01/31	160,000.00	3.750%	99,212.50	259,212.50	4,920,000.00
11/01/31			96,212.50	96,212.50	4,920,000.00
05/01/32	165,000.00	3.750%	96,212.50	261,212.50	4,755,000.00
11/01/32			93,118.75	93,118.75	4,755,000.00
05/01/33	175,000.00	3.750%	93,118.75	268,118.75	4,580,000.00
11/01/33			89,837.50	89,837.50	4,580,000.00
05/01/34	180,000.00	3.750%	89,837.50	269,837.50	4,400,000.00
11/01/34			86,462.50	86,462.50	4,400,000.00
05/01/35	185,000.00	3.750%	86,462.50	271,462.50	4,215,000.00
11/01/35			82,993.75	82,993.75	4,215,000.00
05/01/36	195,000.00	3.750%	82,993.75	277,993.75	4,020,000.00
11/01/36			79,337.50	79,337.50	4,020,000.00
05/01/37	200,000.00	3.750%	79,337.50	279,337.50	3,820,000.00
11/01/37			75,587.50	75,587.50	3,820,000.00
05/01/38	210,000.00	3.750%	75,587.50	285,587.50	3,610,000.00
11/01/38			71,650.00	71,650.00	3,610,000.00
05/01/39	215,000.00	3.750%	71,650.00	286,650.00	3,395,000.00
11/01/39			67,618.75	67,618.75	3,395,000.00
05/01/40	225,000.00	3.750%	67,618.75	292,618.75	3,170,000.00
11/01/40			63,400.00	63,400.00	3,170,000.00
05/01/41	235,000.00	4.000%	63,400.00	298,400.00	2,935,000.00
11/01/41			58,700.00	58,700.00	2,935,000.00
05/01/42	245,000.00	4.000%	58,700.00	303,700.00	2,690,000.00
11/01/42			53,800.00	53,800.00	2,690,000.00
05/01/43	255,000.00	4.000%	53,800.00	308,800.00	2,435,000.00
11/01/43			48,700.00	48,700.00	2,435,000.00
05/01/44	265,000.00	4.000%	48,700.00	313,700.00	2,170,000.00
11/01/44			43,400.00	43,400.00	2,170,000.00

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2020 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
05/01/45	275,000.00	4.000%	43,400.00	318,400.00	1,895,000.00
11/01/45			37,900.00	37,900.00	1,895,000.00
05/01/46	285,000.00	4.000%	37,900.00	322,900.00	1,610,000.00
11/01/46			32,200.00	32,200.00	1,610,000.00
05/01/47	295,000.00	4.000%	32,200.00	327,200.00	1,315,000.00
11/01/47			26,300.00	26,300.00	1,315,000.00
05/01/48	310,000.00	4.000%	26,300.00	336,300.00	1,005,000.00
11/01/48			20,100.00	20,100.00	1,005,000.00
05/01/49	320,000.00	4.000%	20,100.00	340,100.00	685,000.00
11/01/49			13,700.00	13,700.00	685,000.00
05/01/50	335,000.00	4.000%	13,700.00	348,700.00	350,000.00
11/01/50			7,000.00	7,000.00	350,000.00
05/01/51	350,000.00	4.000%	7,000.00	357,000.00	-
Total	5,805,000.00		3,556,118.78	9,361,118.78	

**PARKVIEW AT LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND AND DEBT SERVICE FUND
ASSESSMENT SUMMARY
FISCAL YEAR 2027**

On-Roll Assessments

Number of Units	Unit Type	Projected Fiscal Year 2027			FY 26
		GF	DSF	GF & DSF	Assessment
122	TH 18'	\$ 297.95	\$754.55	\$ 1,052.50	\$ 1,052.50
110	TH 24'	297.95	\$771.54	1,069.49	1,069.49
136	SF 50'	297.95	\$1,499.11	1,797.06	1,797.06
<u>368</u>					