Central Parc
Community Development District

Final Budget For
Fiscal Year 2026/2027
October 1, 2026 - September 30, 2027

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FINAL BUDGET
CENTRAL PARC COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

REVENUES	**FISCAL YEAR 2026/2027 BUDGET**
O&M (Operation & Maintenance) Assessments	543,007
Developer Contribution - O&M	0
Debt Assessments	725,730
Other Revenue	0
Interest Income	720
TOTAL REVENUES	**$ 1,269,457**
EXPENDITURES	
Administrative Expenditures	
Supervisor Fees	0
Management	27,480
Legal	10,000
Assessment Roll	4,000
Audit Fees	5,500
Arbitrage Rebate Fee	650
Insurance	14,400
Legal Advertisements	2,500
Miscellaneous	1,000
Postage	300
Office Supplies	900
Dues & Subscriptions	175
Website Management & ADA Compliance	1,000
Trustee Fees	4,400
Continuing Disclosure Fee	1,000
Total Administrative Expenditures	**$ 73,305**
Maintenance Expenditures	
Effluent Water	25,000
Engineering/Inspections	7,500
Lake Maintenance And Repair	5,000
Landscaping	214,000
Irrigation Maintenance	2,000
Irrigation Utilities	7,500
Pump Station Irrigation Utilities	30,000
Surface Water Management Agreement	10,842
Roadway Repairs/Reserve/Sidewalk Maintenance	2,000
Soft Gate Maintenance	1,500
Gate Utility	2,500
Security	0
Street Lighting	125,000
Miscellaneous Maintenance	5,000
Fountain And Aeration Project	0
Total Maintenance Expenditures	**$ 437,842**
Total O&M Expenditures	**$ 511,147**
REVENUES LESS EXPENDITURES	**$ 758,310**
Bond Payments	(682,186)
BALANCE	**$ 76,124**
County Appraiser & Tax Collector Fee	(25,374)
Discounts For Early Payments	(50,750)
EXCESS/ (SHORTFALL)	**$ -**

DETAILED FINAL BUDGET
CENTRAL PARC COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

REVENUES	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 ACTUAL AS OF 7/31/2026	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
O&M (Operation & Maintenance) Assessments	115,000	521,880	550,246	543,007	Expenditures Less Interest/.94
Developer Contribution - O&M	317,577	139,115	0	0	
Debt Assessments	683,861	692,562	727,500	725,730	Bond Payments/.94
Other Revenue	0	51	0	0	
Interest Income	2,845	357	480	720	Interest Projected At $60 Per Month
TOTAL REVENUES	**$ 1,119,283**	**$ 1,353,965**	**$ 1,278,226**	**$ 1,269,457**	
EXPENDITURES					
Administrative Expenditures					
Supervisor Fees	0	0	0	0	
Management	26,016	22,300	26,760	27,480	CPI Adjustment
Legal	27,137	12,465	10,000	10,000	No Change From 2025/2026 Budget
Assessment Roll	4,000	0	4,000	4,000	As Per Contract
Audit Fees	5,300	4,400	5,400	5,500	Amount Has Increased Due To Bond Issue
Arbitrage Rebate Fee	650	0	650	650	No Change From 2025/2026 Budget
Insurance	6,220	14,084	6,580	14,400	FY 25/26 Expenditure Was $14,084
Legal Advertisements	2,689	328	3,000	2,500	$500 Decrease From 2025/2026 Budget
Miscellaneous	361	223	1,100	1,000	$100 Decrease From 2025/2026 Budget
Postage	238	128	300	300	No Change From 2025/2026 Budget
Office Supplies	372	209	1,100	900	$200 Decrease From 2025/2026 Budget
Dues & Subscriptions	175	175	175	175	Annual Fee Due Department Of Economic Opportunity
Website Management & ADA Compliance	1,000	833	1,000	1,000	No Change From 2025/2026 Budget
Trustee Fees	4,246	4,246	4,500	4,400	$100 Decrease From 2025/2026 Budget
Continuing Disclosure Fee	1,000	0	1,000	1,000	No Change From 2025/2026 Budget
Total Administrative Expenditures	**$ 79,404**	**$ 59,391**	**$ 65,565**	**$ 73,305**	
Maintenance Expenditures					
Effluent Water	0	20,256	25,000	25,000	Re-Allocated from Irrigation Per Board Direction
Engineering/Inspections	8,318	770	7,500	7,500	No Change From 2025/2026 Budget
Lake Maintenance And Repair	7,967	11,172	10,000	5,000	$5,000 Decrease From 2025/2026 Budget
Landscaping	101,370	167,922	225,000	214,000	$11,000 Decrease From 2025/2026 Budget
Irrigation Maintenance	78,661	0	2,000	2,000	Irrigation Maintenance
Irrigation Utilities	0	4,711	3,000	7,500	$4,000 Increase From 2025/2026 Budget
Pump Station Irrigation Utilities	0	0	0	30,000	Pump Station Irrigation Utilities
Surface Water Management Agreement	0	0	10,842	10,842	Surface Water Management Agreement - Mettauer Environmental
Roadway Repairs/Reserve/Sidewalk Maintenance	0	2,000	7,500	2,000	Roadway Repairs/Reserve/Sidewalk Maintenance
Soft Gate Maintenance	0	0	5,000	1,500	$3,500 Decrease From 2025/2026 Budget
Gate Utility	0	940	5,000	2,500	Gate Utility
Security	0	0	0	0	Security
Street Lighting	0	93,066	151,304	125,000	$26,304 Decrease From 2025/2026 Budget
Miscellaneous Maintenance	1,425	1,400	0	5,000	Includes Tree Removal & Maks Tractor Expenditures
Fountain And Aeration Project	118,020	138,984	0	0	
Total Maintenance Expenditures	**$ 315,761**	**$ 441,221**	**$ 452,146**	**$ 437,842**	
Total O&M Expenditures	**$ 395,165**	**$ 500,612**	**$ 517,711**	**$ 511,147**	
REVENUES LESS EXPENDITURES	**$ 724,118**	**$ 853,353**	**$ 760,515**	**$ 758,310**	
Bond Payments	(683,861)	(684,774)	(683,850)	(682,186)	2027 Principal & Interest Payments
BALANCE	**$ 40,257**	**$ 168,579**	**$ 76,665**	**$ 76,124**	
County Appraiser & Tax Collector Fee	0	(3,633)	(25,555)	(25,374)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	0	(9,934)	(51,110)	(50,750)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	**$ 40,257**	**$ 155,012**	**$ -**	**$ -**	

DETAILED FINAL DEBT SERVICE FUND BUDGET

CENTRAL PARC COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

REVENUES	**FISCAL YEAR 2024/2025 ACTUAL**	**FISCAL YEAR 2025/2026 BUDGET**	**FISCAL YEAR 2026/2027 BUDGET**	**COMMENTS**
Interest Income	35,451	1,000	2,500	Projected Interest For 2026/2027
NAV Tax Collection	0	683,850	682,186	Maximum Debt Service Collection
Bond Proceeds	0	0	0	
Developer Contribution - Debt	683,861	0	0	
Total Revenues	**$ 719,312**	**$ 684,850**	**$ 684,686**	
EXPENDITURES				
Principal Payments	130,000	135,000	145,000	Principal Payment Due In 2027
Interest Payments	519,799	545,598	538,738	Interest Payment Due In 2027
Bond Redemption	-	4,252	948	Estimated Excess Debt Collections
Transfer To Construction Fund	17,229	-	-	
Total Expenditures	**$ 667,028**	**$ 684,850**	**$ 684,686**	
Excess/ (Shortfall)	**$ 52,284**	**$ -**	**$ -**	

Note: Capital Interest Was Set-up Through November 2024

Series 2024 Bond Information

Original Par Amount =	$9,620,000	Annual Principal Payments Due =	May 1st
Interest Rate =	4.90% - 6.00%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	May 2024		
Maturity Date =	May 2054		
Par Amount As Of 1/1/26 =	$9,490,000		

CENTRAL PARC COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON

	Fiscal Year 2024/2025 Assessment*	Fiscal Year 2025/2026 Assessment*	**Fiscal Year 2026/2027 Projected Assessment***
O & M For 35' Villa Units	**$ -**	$ 862.23	**$ 850.89**
Debt For 35' Villa Units	$ 1,191.00	$ 1,191.00	**$ 1,191.00**
Total For 35' Villa Units	**$ 1,191.00**	**$ 2,053.23**	**$ 2,041.89**
O & M For 52' Single Family Units	**$ -**	$ 1,354.86	**$ 1,337.03**
Debt For 52' Single Family Units	$ 1,770.00	$ 1,770.00	**$ 1,770.00**
Total For 52' Single Family Units	**$ 1,770.00**	**$ 3,124.86**	**$ 3,107.03**
O & M For Undeveloped Acreage (Per Acre)	**$ -**	$ 215.56	**$ 212.72**
O & M For Recreation/Amenity Center (Per Sq. Ft)	**$ -**	$ 0.63	**$ 0.53**

Note

Total For Amenity Center:

$1,925.33

* Assessments Include the Following:

4% Discount for Early Payments

County Tax Collector Fee

County Property Appraiser Fee

Community Information:	EAU Factor	Total EAUs
35' Villa Units: 272	0.6364	173.09
52' Single Family Units: 228	1.000	228.00
Undeveloped Mixed Use Acreage: 22.59	0.159	3.59
Recreation/ Amenity Center: 3,600 Sq Ft.	0.0004	1.44
Total:		406.13

52' Single Family Units Debt

Total Units: 228

Less Bond Prepayers: 1

Billed For Debt: 227