## RESERVE AT VAN OAKS COMMUNITY DEVELOPMENT DISTRICT ADOPTED BUDGET FISCAL YEAR 2026

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### RESERVE AT VAN OAKS COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND BUDGET FISCAL YEAR 2026

	Adopted	Actual	Projected	Total	Adopted
	Budget	through	through	Actual &	Budget
	FY 2025	3/31/2025	9/30/2025	Projected	FY 2026
REVENUES					
Assessment levy: on-roll - gross	\$365,618				\$ 393,035
Allowable discounts (4%)	(14,625)				(15,721)
Assessment levy: on-roll - net	350,993	\$ 346,118	\$ 4,875	\$ 350,993	377,314
Total revenues	350,993	346,118	4,875	350,993	377,313
EXPENDITURES					
Professional & administrative					
Supervisors	-	-	-	-	3,000
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	25,000	7,572	17,428	25,000	25,000
Engineering	2,000	249	1,751	2,000	2,000
Audit	6,000	-	6,000	6,000	6,000
Arbitrage rebate calculation	500	-	500	500	500
Dissemination agent	1,000	500	500	1,000	1,000
EMMA software services	1,500	1,500	-	1,500	1,500
Trustee	5,000	-	5,000	5,000	5,000
Telephone	200	100	100	200	200
Postage	500	153	347	500	500
Printing & binding	500	250	250	500	500
Legal advertising	1,500	739	761	1,500	1,500
Annual special district fee	175	175	-	175	175
Insurance	5,700	5,537	-	5,537	6,300
Contingencies/bank charges	500	565	-	565	935
Website hosting & maintenance	705	705	-	705	705
Website ADA compliance	210	-	210	210	210
Meeting room rental	3,060	-	3,060	3,060	2,000
Property appraiser & tax collector	10,969	7,006	3,963	10,969	11,791
Total professional & administrative	113,019	49,051	63,870	112,921	116,816

## RESERVE AT VAN OAKS COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND BUDGET FISCAL YEAR 2026

Fiscal Year 2025

	Adopted	Actual	Projected	Total	Adopted
	•	through	through	Actual &	•
	Budget FY 2025	3/31/2025	9/30/2025		Budget FY 2026
Field operations	F1 2025	3/3 1/2023	9/30/2023	Projected	F 1 2020
Contracted services					
Pressure washing	6,000	600	5,400	6,000	6,000
Lawn service & mulch	70,000	28,990	41,010	70,000	89,000
Lift station	2,000	20,990	2,000	2,000	09,000
	12,000	6,450	5,550	12,000	12,000
Pool service					
Cabana janitorial	7,000	2,750	4,250	7,000	7,000
Amenity access control & data management	8,000	3,165	4,835	8,000	6,333
Ponds	3,500	1,620	1,880	3,500	5,000
Repairs & supplies	4.000	050	0.750	4.000	4.000
Pool & cabana maintenance	4,000	250	3,750	4,000	4,000
Amenity access control repair	3,000	-	3,000	3,000	1,500
Irrigation-repair	3,500	185	3,315	3,500	2,000
General repairs/supplies	5,500	3,673	1,827	5,500	13,305
Landscaping-repairs & replacement	5,000	3,587	1,413	5,000	12,825
Utilities					
Electricity-entrance monuments	600	157	443	600	350
Electricity- pool & cabana	6,000	2,662	3,338	6,000	5,500
Electricity- street lights	30,000	15,709	14,291	30,000	32,000
Water-pool	13,200	5,916	7,284	13,200	12,500
Pool cable	1,500	999	501	1,500	2,000
Administrative					
Management fee - PM	18,765	7,506	11,259	18,765	18,765
O&M accounting - DM	4,000	2,000	2,000	4,000	4,000
Pool permit	275	-	275	275	285
Taxes/insurance					
Property insurance	20,000	6,638	13,362	20,000	12,000
Total field operations	223,840	92,857	130,983	223,840	246,363
Total expenditures	336,859	141,908	194,853	336,761	363,179
Excess/(deficiency) of revenues					
over/(under) expenditures	14,134	204,210	(189,978)	14,232	14,134
Fund balance - beginning (unaudited)	14,133	19,496	223,706	19,496	33,728
Fund balance - ending (projected)	11,100	10,100		10,100	
Assigned					
Committed					
Future repairs**	28,267	28,267	28,267	28,267	42,401
Unassigned	20,207	195,439	5,461	5,461	5,461
Fund balance - ending	\$ 28,267	\$ 223,706	\$ 33,728	\$ 33,728	\$ 47,862
S .	Ψ 20,207	Ψ 223,100	ψ 55,720	Ψ 55,720	Ψ 71,002
**See page 5					

#### RESERVE AT VAN OAKS COMMUNITY DEVELOPMENT DISTRICT DEFINITIONS OF GENERAL FUND EXPENDITURES

#### **EXPENDITURES**

Supervisors Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed Management/accounting/recording Warthell, 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 governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.  Legal Seneral 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 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 setailities.  Audit 6 6,000  Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.  Arbitrage rebate calculation To ensure the District scompliance 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.  EMMA software services 7 1,500  Telephone and fax machine.  Postage Malling of agenda packages, overnight deliveries, correspondence, etc.  Printing & binding 1,500  The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.  Annual special district fee Annual fee paid to the Florida Department of Economic Opportunity.  Insurance The District will obtain public officials and general liability insurance.  Conting	Professional & administrative	
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bids, etc.  Annual special district fee 175    Annual fee paid to the Florida Department of Economic Opportunity.  Insurance 6,300    The District will obtain public officials and general liability insurance.  Contingencies/bank charges 935    Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.  Website hosting & maintenance 705 Website ADA compliance 210 Meeting room rental 2,000 Property appraiser & tax collector 11,791		1,500
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Website ADA compliance210Meeting room rental2,000Property appraiser & tax collector11,791	-	
Meeting room rental 2,000 Property appraiser & tax collector 11,791	•	
Property appraiser & tax collector 11,791		
Total professional & administrative 116,816		
	rotal professional & auministrative	110,816

#### RESERVE AT VAN OAKS COMMUNITY DEVELOPMENT DISTRICT DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES (continued) Field operations Contracted services	
Pressure washing	6,000
Lawn service & mulch	89,000
Pool service	12,000
Cabana janitorial	7,000
Ponds	5,000
Repairs & supplies	
Pool & cabana maintenance	4,000
Amenity access control repair	1,500
Irrigation-repair	2,000
General repairs/supplies	13,305
Landscaping-repairs & replacement	12,825
Utilities	
Electricity-entrance monuments	350
Electricity- pool & cabana	5,500
Electricity- street lights	32,000
Water-pool	12,500
Pool cable	2,000
Amenity access control & data management	6,333
Administrative	
Management fee - PM	18,765
O&M accounting - DM	4,000
Pool permit	285
Taxes/insurance	
Property insurance	12,000
Total field operations	246,363
Total expenditures	\$363,179

			Estimated	
		Estimated	Remaining	
Reserve Item	<b>Estimated Cost</b>	Life	Life	FY Reserve Amount
Entrance Monuments	\$50,000.00	30	30	\$1,666.67
Permiter Fencing / Walls	\$75,000.00	30	30	\$2,500.00
Mail Kiosk	\$13,000.00	20	20	\$650.00
Pool Building Capital Repairs	\$10,000.00	15	15	\$666.67
Pool Roof	\$50,000.00	25	25	\$2,000.00
Pool Resurface	\$40,000.00	30	30	\$1,333.33
Pool Furniture	\$15,000.00	10	10	\$1,500.00
Pool Pavers	\$50,000.00	35	35	\$1,428.57
Pool Equipment	\$20,000.00	12	12	\$1,666.67
Catch Basins/Inspections/Cap	\$18,000.00	25	25	\$720.00
TOTAL RESERVES	\$341,000.00			\$14,131.90

### RESERVE AT VAN OAKS COMMUNITY DEVELOPMENT DISTRICT DEBT SERVICE FUND BUDGET - SERIES 2023 FISCAL YEAR 2026

	Fiscal Year 2025										
		Adopted		Actual	Projected		Total Revenue		A	dopted	
		Budget		through		through		&		Budget	
	FY 2025		3	/31/2025	9/3	30/2025	Expenditures		FY 2026		
REVENUES	_										
Special assessment - on-roll	\$	278,430							\$	278,430	
Allowable discounts (4%)		(11,137)	_		•		_			(11,137)	
Assessment levy: net		267,293	\$	263,567	\$	3,726	\$	267,293		267,293	
Interest		-		3,909				3,909		-	
Total revenues		267,293		267,476		3,726		271,202		267,293	
EXPENDITURES											
Debt service											
Principal		60,000		_		60,000		60,000		65,000	
Interest		196,884		98,442		98,442		196,884		194,304	
Total debt service		256,884		98,442		158,442		256,884		259,304	
Other fees & charges											
Tax collector		8,353		5,263		3,090		8,353		8,353	
Total other fees & charges		8,353		5,263		3,090		8,353		8,353	
Total expenditures		265,237		103,705		161,532		265,237		267,657	
Excess/(deficiency) of revenues											
over/(under) expenditures		2,056		163,771	(	157,806)		5,965		(364)	
Fund balance:		007.504		104 500		0.45.000		404 500		107.554	
Beginning fund balance (unaudited)	_	237,501		181,589		345,360		181,589		187,554	
Ending fund balance (projected)	\$	239,557	\$	345,360	\$	187,554		187,554		187,190	
Lies of fund halanes											
Use of fund balance:	رنده ما'									(64.725)	
Debt service reserve account balance (requestion Principal and Interest expense - November										(64,735)	
·			201	26					Φ	(95,754)	
Projected fund balance surplus/(deficit) as o	JI 36	hreimei 30	, 202	20					\$	26,701	

### RESERVE AT VAN OAKS COMMUNITY DEVELOPMENT DISTRICT SERIES 2023 AMORTIZATION SCHEDULE

	Dringing	Coupen Bata	Intovoct	Bond Balance	
44/04/05	Principal	Coupon Rate	Interest	Debt Service	
11/01/25 05/01/26	65,000.00	4.300%	97,151.88 97,151.88	97,151.88 162,151.88	3,750,000.00 3,685,000.00
11/01/26	03,000.00	4.500 /0	95,754.38	95,754.38	3,685,000.00
05/01/27	65,000.00	4.300%	95,754.38	160,754.38	3,620,000.00
11/01/27	03,000.00	4.300 /0	94,356.88	94,356.88	3,620,000.00
05/01/28	70,000.00	4.300%	94,356.88	164,356.88	3,550,000.00
11/01/28	70,000.00	4.00070	92,851.88	92,851.88	3,550,000.00
05/01/29	70,000.00	4.300%	92,851.88	162,851.88	3,480,000.00
11/01/29	70,000.00	4.00070	91,346.88	91,346.88	3,480,000.00
05/01/30	75,000.00	4.300%	91,346.88	166,346.88	3,405,000.00
11/01/30	70,000.00	4.00070	89,734.38	89,734.38	3,405,000.00
05/01/31	80,000.00	5.125%	89,734.38	169,734.38	3,325,000.00
11/01/31	00,000.00	0.12070	87,684.38	87,684.38	3,325,000.00
05/01/32	85,000.00	5.125%	87,684.38	172,684.38	3,240,000.00
11/01/32	00,000.00	0.12070	85,506.25	85,506.25	3,240,000.00
05/01/33	90,000.00	5.125%	85,506.25	175,506.25	3,150,000.00
11/01/33	20,000.00	01.12075	83,200.00	83,200.00	3,150,000.00
05/01/34	90,000.00	5.125%	83,200.00	173,200.00	3,060,000.00
11/01/34	,	****	80,893.75	80,893.75	3,060,000.00
05/01/35	95,000.00	5.125%	80,893.75	175,893.75	2,965,000.00
11/01/35		****	78,459.38	78,459.38	2,965,000.00
05/01/36	100,000.00	5.125%	78,459.38	178,459.38	2,865,000.00
11/01/36	,		75,896.88	75,896.88	2,865,000.00
05/01/37	105,000.00	5.125%	75,896.88	180,896.88	2,760,000.00
11/01/37	,		73,206.25	73,206.25	2,760,000.00
05/01/38	115,000.00	5.125%	73,206.25	188,206.25	2,645,000.00
11/01/38			70,259.38	70,259.38	2,645,000.00
05/01/39	120,000.00	5.125%	70,259.38	190,259.38	2,525,000.00
11/01/39			67,184.38	67,184.38	2,525,000.00
05/01/40	125,000.00	5.125%	67,184.38	192,184.38	2,400,000.00
11/01/40			63,981.25	63,981.25	2,400,000.00
05/01/41	130,000.00	5.125%	63,981.25	193,981.25	2,270,000.00
11/01/41			60,650.00	60,650.00	2,270,000.00
05/01/42	140,000.00	5.125%	60,650.00	200,650.00	2,130,000.00
11/01/42			57,062.50	57,062.50	2,130,000.00
05/01/43	145,000.00	5.125%	57,062.50	202,062.50	1,985,000.00
11/01/43			53,346.88	53,346.88	1,985,000.00
05/01/44	155,000.00	5.375%	53,346.88	208,346.88	1,830,000.00
11/01/44			49,181.25	49,181.25	1,830,000.00
05/01/45	165,000.00	5.375%	49,181.25	214,181.25	1,665,000.00
11/01/45			44,746.88	44,746.88	1,665,000.00
05/01/46	170,000.00	5.375%	44,746.88	214,746.88	1,495,000.00
11/01/46			40,178.13	40,178.13	1,495,000.00
05/01/47	180,000.00	5.375%	40,178.13	220,178.13	1,315,000.00
11/01/47			35,340.63	35,340.63	1,315,000.00

### RESERVE AT VAN OAKS COMMUNITY DEVELOPMENT DISTRICT SERIES 2023 AMORTIZATION SCHEDULE

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
05/01/48	190,000.00	5.375%	35,340.63	225,340.63	1,125,000.00
11/01/48			30,234.38	30,234.38	1,125,000.00
05/01/49	200,000.00	5.375%	30,234.38	230,234.38	925,000.00
11/01/49			24,859.38	24,859.38	925,000.00
05/01/50	215,000.00	5.375%	24,859.38	239,859.38	710,000.00
11/01/50			19,081.25	19,081.25	710,000.00
05/01/51	225,000.00	5.375%	19,081.25	244,081.25	485,000.00
11/01/51			13,034.38	13,034.38	485,000.00
05/01/52	235,000.00	5.375%	13,034.38	248,034.38	250,000.00
11/01/52			6,718.75	6,718.75	250,000.00
05/01/53	250,000.00	5.375%	6,718.75	256,718.75	-
Total	3,750,000.00		3,523,805.00	7,273,805.00	

# RESERVE AT VAN OAKS COMMUNITY DEVELOPMENT DISTRICT ASSESSMENT COMPARISON PROJECTED FISCAL YEAR 2026 ASSESSMENTS

#### On-Roll Assessments

Product/Parcel	Units	As	FY 2026 O&M Assessment per Unit				2026 Total sessment per Unit	FY 2025 Total Assessment per Unit	
Single Family 60'	259	\$	1,517.51	\$	1,075.02	\$	2,592.53	\$	2,486.67
Total	259								