

Buckhead Trails
Community Development District

FISCAL YEAR 2027

Proposed Budget

5/27/2026

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

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Buckhead Trails

Community Development District

Operating Budget

FY 2027



Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
General Fund

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ANNUAL BUDGET FY 2027
REVENUES		
Special Assmnts- Tax Collector	\$1,440,695.00	\$1,721,109.57
Special Assmnts- Discounts	\$0.00	-\$68,844.38
TOTAL REVENUES	\$1,440,695.00	\$1,652,265.19

EXPENDITURES

Administrative

Supervisor Fees	\$12,000.00	\$12,000.00
ProfServ-Administrative	\$4,500.00	\$4,500.00
ProfServ-Construction Accounting	\$6,000.00	\$6,000.00
ProfServ-Dissemination Agent	\$10,000.00	\$10,000.00
Field Management	\$16,000.00	\$18,000.00
ProfServ-Info Technology	\$600.00	\$600.00
ProfServ-Recording Secretary	\$2,400.00	\$2,400.00
ProfServ-Trustee Fees	\$6,500.00	\$8,800.00
District counsel	\$15,000.00	\$15,000.00
District Engineer	\$12,500.00	\$12,000.00
District Manager	\$25,000.00	\$25,000.00
Accounting Services	\$9,000.00	\$9,000.00
Auditing Services	\$7,000.00	\$7,200.00
Website Compliance	\$1,600.00	\$1,613.00
Postage	\$500.00	\$500.00
Rentals and Leases	\$600.00	\$600.00
Insurance-General Liability	\$3,846.00	\$3,846.00
Public Officials Insurance	\$2,738.00	\$2,738.00
Insurance -Property & Casualty	\$25,000.00	\$25,000.00
Legal advertising	\$3,500.00	\$3,500.00
Financial & Revenue Collections	\$5,000.00	\$5,000.00
Meeting expense	\$1,000.00	\$1,000.00
Website Administration	\$1,200.00	\$1,200.00
Dues, Licenses, Subscriptions	\$175.00	\$175.00
Loan Repayment Expense	\$50,000.00	\$50,000.00
Misc-Assessment Collection Cost	\$0.00	\$34,422.19
Interest Expense - Loan	\$7,650.00	\$7,650.00
DTS - Continuing Disclosure Software Subscription	\$0.00	\$5,000.00
Arbitrage Reporting	\$0.00	\$800.00
Total Administrative	\$233,909.00	\$273,544.19

Insurance

Total Insurance Premium	\$0.00	\$26,000.00
Total Insurance	\$0.00	\$26,000.00

Utility Services

Amenity Internet	\$900.00	\$1,380.00
Street Lights	\$362,226.00	\$365,000.00
Water/Waste	\$10,000.00	\$5,000.00
Utility - Electric	\$35,000.00	\$35,000.00
Total Utility Services	\$408,126.00	\$406,380.00

Amenity

Contracts-Janitorial Services	\$10,000.00	\$14,700.00
Contracts-Pools	\$20,000.00	\$27,000.00
Amenity Center Pest Control	\$1,200.00	\$1,800.00
R&M-Pools	\$3,000.00	\$8,000.00
R&M-Maint Entrance & Walls	\$10,000.00	\$8,000.00
R&M-Security Cameras	\$2,000.00	\$2,000.00
Security System Monitoring	\$6,000.00	\$6,000.00
R&M - Amenity Center	\$6,000.00	\$6,000.00
Furniture Repair & Replace	\$5,000.00	\$3,000.00
Access Control Maintenance & Repair	\$1,500.00	\$1,000.00
Special events	\$2,000.00	\$10,000.00
Storm Clean up Contingency	\$20,000.00	\$10,000.00
Dog Waste Station Service & Supplies	\$4,000.00	\$1,000.00
Pool Permit	\$0.00	\$275.00
Pool Monitor	\$0.00	\$10,000.00
Pressure Washing	\$0.00	\$10,000.00
Holiday Lighting	\$0.00	\$10,000.00
Payroll - Shared Personnel	\$0.00	\$16,666.00
Onsite Maintenance	\$0.00	\$8,500.00
Total Amenity	\$124,700.00	\$153,941.00

Other Physical Environment

Contracts-Landscape	\$500,000.00	\$500,000.00
Contracts-Aquatic Control	\$60,000.00	\$60,000.00
Water/Sewer Meter Reading	\$12,000.00	\$12,000.00
Landscaping Plant Replacement Program	\$30,000.00	\$30,000.00
Landscape - mulch	\$35,000.00	\$35,000.00
Landscape - annuals	\$12,500.00	\$12,000.00
Mitigation Maintenance	\$11,560.00	\$20,000.00
Herbaceous Treatment - Amenity	\$3,900.00	\$3,900.00
Landscape- Storm Clean Up & Tree Removal	\$0.00	\$35,000.00
ROW maintenance	\$0.00	\$25,000.00
Tree Trimming/Removal	\$0.00	\$10,000.00
Erosion	\$0.00	\$10,000.00
Aquatic R&M	\$0.00	\$2,500.00
Water Trucks	\$0.00	\$10,000.00
R&M - Boundary Walls, Fences, Monuments	\$0.00	\$5,000.00
Sidewalk & Pavement Repair	\$0.00	\$2,000.00
R&M-Irrigation	\$0.00	\$10,000.00
<i>Total Other Physical Environment</i>	\$673,960.00	\$782,400.00

Contingency

Misc-Contingency	\$0.00	\$10,000.00
<i>Total Contingency</i>	\$0.00	\$10,000.00

TOTAL EXPENDITURES	\$1,440,695.00	\$1,652,265.19
FUND BALANCE, BEGINNING	\$56,473.00	\$691,564.50
FUND BALANCE, ENDING	\$56,473.00	\$691,564.50

Buckhead Trails
Community Development District



Exhibit "A"
Allocation of Fund Balances

FISCAL YEAR 2026 RESERVE FUND ANALYSIS

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2025	\$691,564.50
Less: Forecasted Surplus/(Deficit) as of 9/30/2026	\$0.00
Estimated Funds Available - 9/30/2026	\$691,564.50

FISCAL YEAR 2027 RESERVE FUND ANALYSIS

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2026 (1)	\$691,564.50
Less: Forecasted Surplus/(Deficit) as of 9/30/2027	\$172,891.13
Estimated Remaining Undesignated Cash as of 9/30/2027	\$864,455.63

Notes

(1) Represents approximately 3 months of operating expenditures



Budget Narrative
Fiscal Year 2027

REVENUES

Operations & Maintenance Assessments – On Roll

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Financial and Administrative

Supervisor Fees

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon four supervisors attending 14 meetings.

ProfServ -Administration

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services.

ProfServ -Construction Accounting

Accounting services as described within the Accounting Services but specifically regarding construction.

ProfServ -Dissemination Agent/Reporting

The District is required by the Securities and Exchange Commission to comply with rule 15c2-12(b)-(5), which relates to additional reporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on standard fees charged for this service.

Field Management

The District has a contract with Inframark Infrastructure Management Services. for services in the administration and operation of the Property and its contractors.

ProServ -Info Technology

specializing in providing comprehensive IT solutions, including software development, network management, and technical support for businesses. They focus on leveraging modern technologies to improve efficiency, security, and digital transformation for their clients.

ProServ-Recording Secretary

Inframark provides recording services with near verbatim minutes.

Trustee Fees

The District pays US Bank an annual fee for trustee services on the Series 2014 and Series 2015 Bonds. The budgeted amount for the fiscal year is based on previous year plus any out-of-pocket expenses.

District Name

Community Development District

Debt Service Fund

Budget Narrative

Fiscal Year 2027

Financial and Administrative (continued)

District Counsel

The District's attorney provides general legal services to the District, i.e., attendance and preparation for Board meetings, review of contracts, agreements, resolutions, and other research as directed or requested by the BOS District Manager.

District Engineer

The District's engineer provides general engineering services to the District, i.e., attendance and preparation for board meetings when requested, review of invoices, and other specifically requested assignments.

District Management

The District retains the services of a consulting manager, who is responsible for the daily administration of the District's business, including any and all financial work related to the Bond Funds and Operating Funds of the District, and preparation of the minutes of the Board of Supervisors. In addition, the District Manager prepares the Annual Budget(s), implements all policies of the Board of Supervisors and attends all meetings of the Board of Supervisors.

Accounting Services

Services including the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Website Administration Services

The cost of web hosting and regular maintenance of the District's website by Inframark Management Services.

Postage, Phone, Faxes, Copies

This item refers to the cost of materials and service to produce agendas and conduct day-to-day business of the District.

Rentals and Leases

The anticipated cost of rental expenses including but not limited to renting meeting room space for district board meetings.

Insurance-General Liability

The District's General Liability & Public Officials Liability Insurance policy is with Egis Insurance Advisors, LLC. The budgeted amount allows for a projected increase in the premium.

Public Officials Insurance

The District will incur expenditures for public officials' liability insurance for the Board and Staff and may incur a 10% premium increase.

Property & Casualty Insurance

The District will incur fees to insure items owned by the district for its property needs.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in the newspaper of general circulation.

Budget Narrative
Fiscal Year 2027

Financial and Administrative (continued)

Financial/Revenue Collections

Service includes all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a collection agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Meeting Expense

costs incurred when organizing or attending meetings, whether internal (within a company) or external (with clients, partners, or vendors).

Website Compliance

Cost of maintaining district website's compliance with the Americans with Disabilities Act of 1990.

Dues, Licenses and Fees

This represents the cost of the District's operating license as well as the cost of memberships in necessary organizations.

Loan Repayment Expense

A business or individual incurs when paying back a borrowed amount, including both the principal and interest. It is recorded as an expense in accounting for the interest portion, while the principal reduces the outstanding loan liability.

Miscellaneous-Assessment Collection Costs

The District reimburses the tax collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the tax collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The assessment collection cost is based on a maximum of 2% of the anticipated assessment collections.

Interest Expense -Loan

Loan is the cost a business or individual pays to a lender for borrowing money. It is recorded as an expense in the accounting books and does not reduce the principal loan amount.

DTS - Continuing Disclosure Software Subscription

Continuing Disclosure Software Subscription provides a cloud-based solution for managing, tracking, and filing continuing disclosure obligations in compliance with regulatory requirements. The subscription includes automated reminders, document management, reporting tools, and secure access to help organizations maintain accurate and timely disclosures.

District Name

Community Development District

Debt Service Fund

Budget Narrative Fiscal Year 2027

Financial and Administrative (continued)

Arbitrage Rebate

The District is required to annually calculate the arbitrage rebate liability on its Series 2013A and 2020 bonds.

Total Insurance Premium

Insurance Premium is the amount paid by an individual or organization to an insurance provider in exchange for coverage and protection against specified risks. Premium payments may be made monthly, quarterly, or annually, depending on the terms of the insurance policy.

Utility Services

Amenity Internet

Internet service for clubhouse and other amenity locations.

Streetlights

Local Utility Company charges electricity usage (maintenance fee). The budget is based on historical costs.

Water/Waste

The District charges each new water/sewer system customer an Accrued Guaranteed Revenue Fee (AGRF) for wastewater service in accordance with the adopted rate schedule.

Electric Utility Services

Electricity for accounts with the local Utilities Commissions for the swim club, parks, and irrigation. Fees are based on historical costs for metered use.

Amenity

Janitorial – Contract

Cost of janitorial labor for CDD Facilities.

Contracts Pool Monitor

Cost of staff members to facilitate pool safety services.

Amenity Pest Control

Cost of exterminator and pesticides at CDD amenities and facilities.

R&M Pools

Cost of repairs and regular maintenance of CDD amenities.

Entrance Monuments, Gates, Walls R&M

Cost of repairs and regular maintenance for entryways, walls, and gates.

R&M Security Cameras

R&M Security Cameras includes the repair and maintenance services required to ensure security camera systems operate efficiently and reliably. These services may cover equipment inspection, troubleshooting, software updates, and replacement of damaged components.

Security Monitoring Services

Cost of CDD security personnel and equipment.

District Name

Community Development District

Debt Service Fund

Budget Narrative

Fiscal Year 2027

Amenity

R&M Amenity Center

R&M Amenity Center covers the repair and maintenance services required to keep the amenity center facilities clean, functional, and in good condition. Services may include upkeep of common areas, equipment repairs, preventive maintenance, and general facility improvements.

Amenity Furniture R&M

Cost of repairs and maintenance to amenity furniture.

Access Control Maintenance & Repair

Cost of repairs and maintenance to amenity furniture.

Special Events

Cost of holiday celebrations and events hosted on CDD property.

Storm Clean up Contingency

Storm Clean Up Contingency provides funding for emergency cleanup, debris removal, and restoration services following severe weather events

Dog Waste Station Service & Supplies

Cost of cleaning and resupplying dog waste stations.

Pool and Spa Permits

Cost of permits required for CDD pool and spa operation as required by law.

Pool Maintenance – Contract

Cost of Maintenance for CDD pool facilities.

Pressure Washing – Contract

Pressure Washing includes cleaning services that use high-pressure water to remove dirt, mold, stains, and debris from exterior surfaces and common areas.

Holiday Decorations

Cost of decorations for major holidays (i.e., Christmas)

Payroll-Shared Personnel

compensation expenses allocated for employees whose services are shared across multiple departments, properties, or operations.

Onsite Staff

Onsite Maintenance includes routine repair, inspection, and upkeep services performed at the property to maintain safety, functionality, and overall condition.

Budget Narrative
Fiscal Year 2027

Landscape and Pond Maintenance

Landscape Maintenance - Contract

Landscaping company to provide maintenance consisting of mowing, edging, trimming, blowing, fertilizing, and applying pest and disease control chemicals to turf throughout the District.

Aquatics – Contract

Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Waterway Management Program

Cost of maintaining waterways and rivers on district property.

Landscaping – Plant Replacement Program

Cost of replacing dead or damaged plants throughout the district.

Landscaping – Mulch

Mulch includes the application and maintenance of mulch in landscaped areas to improve soil moisture retention, suppress weeds, and enhance appearance.

Landscaping – Annuals

Annuals includes the planting and maintenance of seasonal flowers that complete their life cycle within one year to enhance landscape color and appearance.

Mitigation Maintenance

preventive and corrective work performed to reduce risks, prevent damage, and maintain safe and functional property conditions.

Herbaceous Treatment – Amenity

Includes the application of treatments to control unwanted herbaceous plants and weeds in amenity areas to maintain a clean and well-kept landscape appearance.

Landscape-Storm Clean Up & Tree Removal

Storm Clean Up & Tree Removal includes the removal of fallen trees, debris, and damaged vegetation and the restoration of landscape areas after severe weather events.

ROW Maintenance

upkeep of rights-of-way areas such as roadsides, utility corridors, and easements to ensure they remain safe, accessible, and well-maintained.

Tree Trimming /Removal

Tree Trimming / Removal includes the pruning of tree branches and the removal of trees as needed to maintain safety, health, and property clearance.

Budget Narrative
Fiscal Year 2027

Erosion

Measures and maintenance activities designed to prevent soil loss and stabilize land surfaces caused by wind, water, or construction activity.

Amenity (Continued)

Aquatic R&M

Cost of repairs and regular maintenance of CDD amenities.

Water Truck

Water delivery and distribution services for irrigation, dust control, and landscape maintenance needs.

R&M - Boundary Walls, Fences, Monuments

Repair and maintenance of perimeter structures and signage to ensure security, functionality, and visual appearance.

Sidewalk, Pavement, Signage R&M

Cost of repairs and regular maintenance to sidewalks, pavements, and signs.

R&M Irrigation

Purchase of irrigation supplies. Unscheduled maintenance consists of major repairs and replacement of system components including weather station and irrigation lines.

Contingency/Reserves

Contingency

Funds set aside for projects, as determined by the district's board.



Buckhead Trails

Community Development District

Debt Service Budget

FY 2027



Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget

Series 2022 Bonds

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ANNUAL BUDGET FY 2027
REVENUES		
Special Assmnts- Tax Collector	\$874,263.00	\$926,732.05
Special Assmnts- Discounts	\$0.00	-\$37,069.28
TOTAL REVENUES	\$874,263.00	\$889,662.77
EXPENDITURES		
<i>Administrative</i>		
Misc-Assessment Collection Cost	\$0.00	\$18,534.64
Total Administrative	\$0.00	\$18,534.64
<i>Debt Service</i>		
Principal Debt Retirement	\$200,000.00	\$210,000.00
Interest Expense	\$674,263.00	\$674,262.50
Total Debt Service	\$874,263.00	\$884,262.50
TOTAL EXPENDITURES	\$874,263.00	\$902,797.14
Excess (deficiency) of revenues Over (under) expenditures	\$0.00	-\$13,134.37
Net change in fund balance	\$0.00	-\$13,134.37
FUND BALANCE, BEGINNING	\$0.00	\$535,477.00
FUND BALANCE, ENDING	\$0.00	\$522,342.63

**Series 2022 Special Assessment Revenue Bonds Amortization
Schedule**

Period Ending	Principal Outstanding	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/1/2026	11,785,000			332,381.25	332,381.25	869,512.50
5/1/2027	11,785,000	210,000	4.750%	332,381.25	542,381.25	
11/1/2027	11,575,000			327,393.75	327,393.75	869,775.00
5/1/2028	11,575,000	220,000	5.250%	327,393.75	547,393.75	
11/1/2028	11,355,000			321,618.75	321,618.75	869,012.50
5/1/2029	11,355,000	230,000	5.250%	321,618.75	551,618.75	
11/1/2029	11,125,000			315,581.25	315,581.25	867,200.00
5/1/2030	11,125,000	245,000	5.250%	315,581.25	560,581.25	
11/1/2030	10,880,000			309,150.00	309,150.00	869,731.25
5/1/2031	10,880,000	255,000	5.250%	309,150.00	564,150.00	
11/1/2031	10,625,000			302,456.25	302,456.25	866,606.25
5/1/2032	10,625,000	270,000	5.250%	302,456.25	572,456.25	
11/1/2032	10,355,000			295,368.75	295,368.75	867,825.00
5/1/2033	10,355,000	285,000	5.625%	295,368.75	580,368.75	
11/1/2033	10,070,000			287,353.13	287,353.13	867,721.88
5/1/2034	10,070,000	305,000	5.625%	287,353.13	592,353.13	
11/1/2034	9,765,000			278,775.00	278,775.00	871,128.13
5/1/2035	9,765,000	320,000	5.625%	278,775.00	598,775.00	
11/1/2035	9,445,000			269,775.00	269,775.00	868,550.00
5/1/2036	9,445,000	340,000	5.625%	269,775.00	609,775.00	
11/1/2036	9,105,000			260,212.50	260,212.50	869,987.50
5/1/2037	9,105,000	360,000	5.625%	260,212.50	620,212.50	
11/1/2037	8,745,000			250,087.50	250,087.50	870,300.00
5/1/2038	8,745,000	380,000	5.625%	250,087.50	630,087.50	
11/1/2038	8,365,000			239,400.00	239,400.00	869,487.50
5/1/2039	8,365,000	400,000	5.625%	239,400.00	639,400.00	
11/1/2039	7,965,000			228,150.00	228,150.00	867,550.00
5/1/2040	7,965,000	425,000	5.625%	228,150.00	653,150.00	
11/1/2040	7,540,000			216,196.88	216,196.88	869,346.88
5/1/2041	7,540,000	450,000	5.625%	216,196.88	666,196.88	
11/1/2041	7,090,000			203,540.63	203,540.63	869,737.51
5/1/2042	7,090,000	475,000	5.625%	203,540.63	678,540.63	
11/1/2042	6,615,000			190,181.25	190,181.25	868,721.88
5/1/2043	6,615,000	505,000	5.750%	190,181.25	695,181.25	
11/1/2043	6,110,000			175,662.50	175,662.50	870,843.75
5/1/2044	6,110,000	535,000	5.750%	175,662.50	710,662.50	
11/1/2044	5,575,000			160,281.25	160,281.25	870,943.75
5/1/2045	5,575,000	565,000	5.750%	160,281.25	725,281.25	
11/1/2045	5,010,000			144,037.50	144,037.50	869,318.75
5/1/2046	5,010,000	600,000	5.750%	144,037.50	744,037.50	
11/1/2046	4,410,000			126,787.50	126,787.50	870,825.00
5/1/2047	4,410,000	635,000	5.750%	126,787.50	761,787.50	
11/1/2047	3,775,000			108,531.25	108,531.25	870,318.75
5/1/2048	3,775,000	670,000	5.750%	108,531.25	778,531.25	
11/1/2048	3,105,000			89,268.75	89,268.75	867,800.00
5/1/2049	3,105,000	710,000	5.750%	89,268.75	799,268.75	
11/1/2049	2,395,000			68,856.25	68,856.25	868,125.00
5/1/2050	2,395,000	755,000	5.750%	68,856.25	823,856.25	
11/1/2050	1,640,000			47,150.00	47,150.00	871,006.25
5/1/2051	1,640,000	795,000	5.750%	47,150.00	842,150.00	
11/1/2051	845,000			24,293.75	24,293.75	866,443.75
5/1/2052	845,000	845,000	5.750%	24,293.75	869,293.75	
		12,175,000		12,502,531	24,677,531	24,334,156

Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
Series 2024 Bonds

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	% +/-) Budget	ANNUAL BUDGET FY 2027
REVENUES			
Special Assmnts- Tax Collector	\$1,122,816.00	0%	\$716,382.98
Special Assmnts- Discounts	\$0.00	0%	-\$28,655.32
TOTAL REVENUES	\$1,122,816.00	36%	\$687,727.66
EXPENDITURES			
<i>Administrative</i>			
Misc-Assessment Collection Cost	\$0.00	0%	\$14,327.66
Total Administrative	\$0.00	0%	\$14,327.66
<i>Debt Service</i>			
Principal Debt Retirement	\$230,000.00	1798%	\$245,000.00
Interest Expense	\$892,816.00	0%	\$892,815.00
Total Debt Service	\$1,122,816.00	368%	\$1,137,815.00
TOTAL EXPENDITURES	\$1,122,816.00		\$1,152,142.66
Excess (deficiency) of revenues Over (under) expenditures	\$0.00	0%	-\$464,415.00
Net change in fund balance	\$0.00	0%	-\$464,415.00
FUND BALANCE, BEGINNING	\$0.00	0%	-\$3,726,908.00
FUND BALANCE, ENDING	\$0.00	0%	-\$4,191,323.00

Special Assessment Bonds, Series 2024 (Series 2024 Project)

Period Ending	Outstanding Balance	Principal	Coupon	Interest	Debt Service
11/1/2026	\$ 15,550,000			\$ 441,003	\$ 1,117,410
5/1/2027	\$ 15,550,000	\$ 245,000	4.700%	\$ 441,003	
11/1/2027	\$ 15,305,000			\$ 435,245	\$ 1,121,248
5/1/2028	\$ 15,305,000	\$ 255,000	4.700%	\$ 435,245	
11/1/2028	\$ 15,050,000			\$ 429,253	\$ 1,119,498
5/1/2029	\$ 15,050,000	\$ 265,000	4.700%	\$ 429,253	
11/1/2029	\$ 14,785,000			\$ 423,025	\$ 1,117,278
5/1/2030	\$ 14,785,000	\$ 280,000	4.700%	\$ 423,025	
11/1/2030	\$ 14,505,000			\$ 416,445	\$ 1,119,470
5/1/2031	\$ 14,505,000	\$ 295,000	4.700%	\$ 416,445	
11/1/2031	\$ 14,210,000			\$ 409,513	\$ 1,120,958
5/1/2032	\$ 14,210,000	\$ 310,000	5.600%	\$ 409,513	
11/1/2032	\$ 13,900,000			\$ 400,833	\$ 1,120,345
5/1/2033	\$ 13,900,000	\$ 325,000	5.600%	\$ 400,833	
11/1/2033	\$ 13,575,000			\$ 391,733	\$ 1,117,565
5/1/2034	\$ 13,575,000	\$ 345,000	5.600%	\$ 391,733	
11/1/2034	\$ 13,230,000			\$ 382,073	\$ 1,118,805
5/1/2035	\$ 13,230,000	\$ 365,000	5.600%	\$ 382,073	
11/1/2035	\$ 12,865,000			\$ 371,853	\$ 1,118,925
5/1/2036	\$ 12,865,000	\$ 385,000	5.600%	\$ 371,853	
11/1/2036	\$ 12,480,000			\$ 361,073	\$ 1,117,925
5/1/2037	\$ 12,480,000	\$ 410,000	5.600%	\$ 361,073	
11/1/2037	\$ 12,070,000			\$ 349,593	\$ 1,120,665
5/1/2038	\$ 12,070,000	\$ 435,000	5.600%	\$ 349,593	
11/1/2038	\$ 11,635,000			\$ 337,413	\$ 1,122,005
5/1/2039	\$ 11,635,000	\$ 460,000	5.600%	\$ 337,413	
11/1/2039	\$ 11,175,000			\$ 324,533	\$ 1,121,945
5/1/2040	\$ 11,175,000	\$ 485,000	5.600%	\$ 324,533	
11/1/2040	\$ 10,690,000			\$ 310,953	\$ 1,120,485
5/1/2041	\$ 10,690,000	\$ 510,000	5.600%	\$ 310,953	
11/1/2041	\$ 10,180,000			\$ 296,673	\$ 1,117,625
5/1/2042	\$ 10,180,000	\$ 540,000	5.600%	\$ 296,673	
11/1/2042	\$ 9,640,000			\$ 281,553	\$ 1,118,225
5/1/2043	\$ 9,640,000	\$ 575,000	5.600%	\$ 281,553	
11/1/2043	\$ 9,065,000			\$ 265,453	\$ 1,122,005
5/1/2044	\$ 9,065,000	\$ 605,000	5.600%	\$ 265,453	
11/1/2044	\$ 8,460,000			\$ 248,513	\$ 1,118,965
5/1/2045	\$ 8,460,000	\$ 640,000	5.875%	\$ 248,513	
11/1/2045	\$ 7,820,000			\$ 229,713	\$ 1,118,225
5/1/2046	\$ 7,820,000	\$ 680,000	5.875%	\$ 229,713	
11/1/2046	\$ 7,140,000			\$ 209,738	\$ 1,119,450
5/1/2047	\$ 7,140,000	\$ 720,000	5.875%	\$ 209,738	
11/1/2047	\$ 6,420,000			\$ 188,588	\$ 1,118,325
5/1/2048	\$ 6,420,000	\$ 765,000	5.875%	\$ 188,588	
11/1/2048	\$ 5,655,000			\$ 166,116	\$ 1,119,703
5/1/2049	\$ 5,655,000	\$ 810,000	5.875%	\$ 166,116	
11/1/2049	\$ 4,845,000			\$ 142,322	\$ 1,118,438
5/1/2050	\$ 4,845,000	\$ 860,000	5.875%	\$ 142,322	
11/1/2050	\$ 3,985,000			\$ 117,059	\$ 1,119,381
5/1/2051	\$ 3,985,000	\$ 910,000	5.875%	\$ 117,059	
11/1/2051	\$ 3,075,000			\$ 90,328	\$ 1,117,388
5/1/2052	\$ 3,075,000	\$ 965,000	5.875%	\$ 90,328	
11/1/2052	\$ 2,110,000			\$ 61,981	\$ 1,117,309
5/1/2053	\$ 2,110,000	\$ 1,025,000	5.875%	\$ 61,981	
11/1/2053	\$ 1,085,000			\$ 31,872	\$ 1,118,853
5/1/2054	\$ 1,085,000	\$ 1,085,000	5.875%	\$ 31,872	\$ 1,116,872
		\$ 16,000,000		\$ 18,110,149	\$ 34,110,149

District Name

Community Development District

Debt Service Fund

Budget Narrative
Fiscal Year 2027

REVENUES

Operations & Maintenance Assessments – On Roll

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Debt Service

Principal Debt Retirement

The district pays regular principal payments to annually to pay down/retire the debt.

Interest Expense

The District Pays interest Expenses on the debt twice a year.



Buckhead Trails

Community Development District

Supporting Budget Schedule

FY 2027



Assessment Summary
Fiscal Year 2027 vs. Fiscal Year 2026

SERIES 2022 ASSESSMENT AREA											
Lot Size	Series 2022 Unit Count	O&M Unit Count	Fiscal Year 2026				Fiscal Year 2027				Total Increase / (Decrease) in Annual Assmt
			Debt Service Per Unit		O&M Per Unit ⁽¹⁾	FY 2026 Total	Debt Service Per Unit		O&M Per Unit ⁽¹⁾	FY 2027 Total	
SINGLE FAMILY 40	18	18	\$1,276.31		\$1,231.94	\$2,508.25	\$1,276.31		\$1,383.42	\$2,659.73	\$151
SINGLE FAMILY 45	122	122	\$1,435.85		\$1,385.93	\$2,821.78	\$1,435.85		\$1,556.34	\$2,992.20	\$170
SINGLE FAMILY 50	47	47	\$1,595.39		\$1,539.92	\$3,135.32	\$1,595.39		\$1,729.27	\$3,324.67	\$189
SINGLE FAMILY 52	237	237	\$1,659.21		\$1,601.52	\$3,260.73	\$1,659.21		\$1,798.44	\$3,457.65	\$197
SINGLE FAMILY 60	136	136	\$1,914.47		\$1,847.91	\$3,762.38	\$1,914.47		\$2,075.13	\$3,989.60	\$227
SUBTOTAL	560	560									

SERIES 2024 ASSESSMENT AREA											
Lot Size	Series 2023 Unit Count	O&M Unit Count	FISCAL YEAR 2026				FISCAL YEAR 2027				Total Increase / (Decrease) in Annual Assmt
			Debt Service Per Unit, Pre-Paydown	Debt Service Per Unit, Post-Paydown	O&M Per Unit ⁽¹⁾	FY 2026 TOTAL	Debt Service Per Unit, Pre-Paydown	Debt Service Per Unit, Post-Paydown	O&M Per Unit ⁽¹⁾	FY 2027 Total	
SINGLE FAMILY 40	113	113	\$3,267.44	\$1,382.98	\$1,231.94	\$2,614.92	\$3,267.44	\$1,382.98	\$1,383.42	\$2,766.40	\$151
SINGLE FAMILY 50	75	75	\$4,084.30	\$1,728.72	\$1,539.92	\$3,268.65	\$4,084.30	\$1,728.72	\$1,729.27	\$3,458.00	\$189
SINGLE FAMILY 60	31	31	\$4,901.16	\$2,074.47	\$1,847.91	\$3,922.38	\$4,901.16	\$2,074.47	\$2,075.13	\$4,149.59	\$227
SINGLE FAMILY 40 PP	107	107	\$0.00	\$1,382.98	\$1,231.94	\$2,614.92	\$0.00	\$1,382.98	\$1,383.42	\$2,766.40	\$151
SINGLE FAMILY 50 PP	113	113	\$0.00	\$1,728.72	\$1,539.92	\$3,268.65	\$0.00	\$1,728.72	\$1,729.27	\$3,458.00	\$189
SINGLE FAMILY 60 PP	11	11	\$0.00	\$2,074.47	\$1,847.91	\$3,922.38	\$0.00	\$2,074.47	\$2,075.13	\$4,149.59	\$227
SUBTOTAL	450	450									