

Buckhead Trails II
Community Development District

FISCAL YEAR 2027

Proposed Budget

5/27/2026

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

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Buckhead Trails II

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		
Interest - Investments	\$0.00	\$0.00
Special Assmnts- Tax Collector	\$0.00	\$950,547.87
Special Assmnts- Discounts	\$0.00	-\$38,021.91
Developer Contribution	\$305,625.00	\$0.00
TOTAL REVENUES	\$305,625.00	\$912,525.96
EXPENDITURES		
<i>Administrative</i>		
Supervisor Fees	\$12,000.00	\$12,000.00
ProfServ-Dissemination Agent	\$10,000.00	\$5,000.00
ProfServ-Info Technology	\$600.00	\$600.00
ProfServ-Recording Secretary	\$2,400.00	\$2,400.00
ProfServ-Trustee Fees	\$6,500.00	\$4,500.00
District Counsel	\$2,500.00	\$15,000.00
District Engineer	\$5,000.00	\$12,500.00
Administrative Services	\$4,500.00	\$4,500.00
District Management	\$25,000.00	\$25,000.00
Accounting Services	\$9,000.00	\$9,000.00
Auditing services	\$6,000.00	\$5,200.00
Website Compliance	\$1,600.00	\$1,613.00
Postage, Phone, Faxes, Copies	\$500.00	\$500.00
Rentals and Leases	\$600.00	\$600.00
Legal Advertising	\$1,000.00	\$3,500.00
Financial & Revenue Collections	\$1,200.00	\$5,000.00
Meeting expense	\$1,000.00	\$1,000.00
Website Administration	\$1,200.00	\$1,200.00
Misc-Assessment Collection Cost	\$0.00	\$19,010.96
Dues, Licenses, Subscriptions	\$175.00	\$175.00
DTS - Continuing Disclosure Software Subscription	\$0.00	\$2,625.00
ProfServ-Arbitrage Rebate	\$0.00	\$400.00
ProfServ-Field Management	\$0.00	\$12,000.00
ProfServ-Construction	\$0.00	\$6,000.00
Total Administrative	\$90,975.00	\$149,323.96

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ANNUAL BUDGET FY 2027
<i>Insurance</i>		
Insurance - General Liability	\$3,218.00	\$0.00
Public Officials Insurance	\$2,633.00	\$0.00
Insurance - Crime	\$500.00	\$0.00
Total Insurance Premium	\$0.00	\$6,002.00
<i>Total Insurance</i>	\$6,351.00	\$6,002.00
<i>Utility Services</i>		
Utility - Electric	\$0.00	\$5,000.00
Street Lights	\$0.00	\$50,000.00
Water/Waste	\$0.00	\$10,000.00
<i>Total Utility Services</i>	\$0.00	\$65,000.00
<i>Landscape and Pond Maintenance</i>		
ProfServ-Wildlife Management Service	\$9,000.00	\$16,200.00
Contracts-Landscape	\$125,000.00	\$450,000.00
Contracts-Aquatic Control	\$38,000.00	\$42,000.00
Landscape - Mulch	\$0.00	\$35,000.00
Landscape - Annuals	\$0.00	\$12,000.00
Plant Replacement Program	\$0.00	\$30,000.00
Irrigation Maintenance	\$0.00	\$10,000.00
Landscape- Storm Clean Up & Tree Removal	\$0.00	\$35,000.00
R&M-Tree Trimming Services	\$0.00	\$10,000.00
Water Trucks	\$0.00	\$10,000.00
R&M-Boundary, Walls, Fences	\$0.00	\$5,000.00
ROW Maintenance	\$0.00	\$25,000.00
Sidewalk & Pavement Repair	\$0.00	\$2,000.00
<i>Total Landscape and Pond Maintenance</i>	\$172,000.00	\$682,200.00

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ANNUAL BUDGET FY 2027
<i>Contingency</i>		
Misc-Contingency	\$36,299.00	\$10,000.00
<i>Total Contingency</i>	\$36,299.00	\$10,000.00
TOTAL EXPENDITURES	\$305,625.00	\$912,525.96
TOTAL OTHER SOURCES (USES)	\$0.00	\$0.00
Net change in fund balance	\$0.00	\$0.00
FUND BALANCE, BEGINNING	\$19,099.00	-\$311,197.00
FUND BALANCE, ENDING	\$19,099.00	-\$311,197.00

Budget Narrative
Fiscal Year 2027

REVENUES

Interest-Investments

The District earns interest on its operating accounts.

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.

Developer Contributions

The district will direct bill and collect non-ad valorem assessments on assessable property in order to pay for the debt service expenditures during the fiscal year.

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 -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.

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 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.

Budget Narrative
Fiscal Year 2027

Financial and Administrative (continued)

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.

ProfServ -Administration

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

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.

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is an estimate based on prior year costs.

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.

Legal Advertising

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

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

Budget Narrative
Fiscal Year 2027

Financial and Administrative (continued)

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.

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.

Dues, Licenses and Fees

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

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.

Arbitrage Rebate

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

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.

ProfServ -Construction Accounting

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

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.

Budget Narrative
Fiscal Year 2027

Financial and Administrative (continued)

Property & Casualty Insurance

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

Utility Services

Amenity Internet

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.

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.

Landscape and Pond Maintenance

ProfServ Wildlife Management Service

Management of wildlife on district property.

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.

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.

Plant Replacement Program

Cost of replacing dead or damaged plants throughout the district.

R&M Irrigation

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

R&M -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.

Budget Narrative
Fiscal Year 2027

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.

ROW Maintenance

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

Sidewalk, Pavement, Signage R&M

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

Contingency/Reserves

Contingency

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



Buckhead Trails II

Community Development District

Debt Service Budget

FY 2027



Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
Series 2026 Bonds

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ANNUAL BUDGET FY 2027
REVENUES		
Special Assmnts- Tax Collector	\$0.00	\$1,138,549.11
Special Assmnts- Discounts	\$0.00	-\$45,541.96
TOTAL REVENUES	\$0.00	\$1,093,007.14
EXPENDITURES		
<i>Administrative</i>		
Misc-Assessment Collection Cost	\$0.00	\$22,770.98
Total Administrative	\$0.00	\$22,770.98
<i>Debt Service</i>		
Principal Debt Retirement	\$0.00	\$235,000.00
Interest Expense	\$0.00	\$1,089,249.10
Total Debt Service	\$0.00	\$1,324,249.10
TOTAL EXPENDITURES	\$0.00	\$1,347,020.08
Excess (deficiency) of revenues		
Over (under) expenditures	\$0.00	-\$254,012.94
Net change in fund balance	\$0.00	-\$254,012.94
FUND BALANCE, BEGINNING	\$0.00	\$0.00
FUND BALANCE, ENDING	\$0.00	-\$254,012.94

Amortization Schedule Series 2026

Date	Outstanding Balance	Principal	Interest	Annual Debt Service
11/1/2026	\$16,205,000.00		\$646,091.91	\$646,091.91
5/1/2027	\$15,970,000.00	\$235,000.00	\$443,157.19	
11/1/2027	\$15,970,000.00		\$443,157.19	\$1,121,314.38
5/1/2028	\$15,725,000.00	\$245,000.00	\$438,207.19	
11/1/2028	\$15,725,000.00		\$438,207.19	\$1,121,414.38
5/1/2029	\$15,470,000.00	\$255,000.00	\$433,050.94	
11/1/2029	\$15,470,000.00		\$433,050.94	\$1,121,101.88
5/1/2030	\$15,205,000.00	\$265,000.00	\$427,688.44	
11/1/2030	\$15,205,000.00		\$427,688.44	\$1,120,376.88
5/1/2031	\$14,930,000.00	\$275,000.00	\$422,119.69	
11/1/2031	\$14,930,000.00		\$422,119.69	\$1,119,239.38
5/1/2032	\$14,640,000.00	\$290,000.00	\$416,293.13	
11/1/2032	\$14,640,000.00		\$416,293.13	\$1,122,586.25
5/1/2033	\$14,340,000.00	\$300,000.00	\$410,208.75	
11/1/2033	\$14,340,000.00		\$410,208.75	\$1,120,417.50
5/1/2034	\$14,025,000.00	\$315,000.00	\$402,783.75	
11/1/2034	\$14,025,000.00		\$402,783.75	\$1,120,567.50
5/1/2035	\$13,690,000.00	\$335,000.00	\$393,846.25	
11/1/2035	\$13,690,000.00		\$393,846.25	\$1,122,692.50
5/1/2036	\$13,340,000.00	\$350,000.00	\$384,427.50	
11/1/2036	\$13,340,000.00		\$384,427.50	\$1,118,855.00
5/1/2037	\$12,970,000.00	\$370,000.00	\$374,527.50	
11/1/2037	\$12,970,000.00		\$374,527.50	\$1,119,055.00
5/1/2038	\$12,575,000.00	\$395,000.00	\$364,008.75	
11/1/2038	\$12,575,000.00		\$364,008.75	\$1,123,017.50
5/1/2039	\$12,160,000.00	\$415,000.00	\$352,871.25	
11/1/2039	\$12,160,000.00		\$352,871.25	\$1,120,742.50
5/1/2040	\$11,720,000.00	\$440,000.00	\$341,115.00	
11/1/2040	\$11,720,000.00		\$341,115.00	\$1,122,230.00
5/1/2041	\$11,255,000.00	\$465,000.00	\$328,671.25	
11/1/2041	\$11,255,000.00		\$328,671.25	\$1,122,342.50
5/1/2042	\$10,765,000.00	\$490,000.00	\$315,540.00	
11/1/2042	\$10,765,000.00		\$315,540.00	\$1,121,080.00
5/1/2043	\$10,245,000.00	\$520,000.00	\$301,652.50	
11/1/2043	\$10,245,000.00		\$301,652.50	\$1,123,305.00
5/1/2044	\$9,700,000.00	\$545,000.00	\$287,008.75	
11/1/2044	\$9,700,000.00		\$287,008.75	\$1,119,017.50
5/1/2045	\$9,120,000.00	\$580,000.00	\$271,540.00	
11/1/2045	\$9,120,000.00		\$271,540.00	\$1,123,080.00
5/1/2046	\$8,510,000.00	\$610,000.00	\$255,177.50	
11/1/2046	\$8,510,000.00		\$255,177.50	\$1,120,355.00
5/1/2047	\$7,865,000.00	\$645,000.00	\$237,437.50	
11/1/2047	\$7,865,000.00		\$237,437.50	\$1,119,875.00
5/1/2048	\$7,180,000.00	\$685,000.00	\$218,152.50	
11/1/2048	\$7,180,000.00		\$218,152.50	\$1,121,305.00
5/1/2049	\$6,455,000.00	\$725,000.00	\$197,707.50	

11/1/2049	\$6,455,000.00		\$197,707.50	\$1,120,415.00
5/1/2050	\$5,685,000.00	\$770,000.00	\$176,030.00	
11/1/2050	\$5,685,000.00		\$176,030.00	\$1,122,060.00
5/1/2051	\$4,870,000.00	\$815,000.00	\$153,047.50	
11/1/2051	\$4,870,000.00		\$153,047.50	\$1,121,095.00
5/1/2052	\$4,005,000.00	\$865,000.00	\$128,687.50	
11/1/2052	\$4,005,000.00		\$128,687.50	\$1,122,375.00
5/1/2053	\$3,090,000.00	\$915,000.00	\$102,877.50	
11/1/2053	\$3,090,000.00		\$102,877.50	\$1,120,755.00
5/1/2054	\$2,120,000.00	\$970,000.00	\$75,545.00	
11/1/2054	\$2,120,000.00		\$75,545.00	\$1,121,090.00
5/1/2055	\$1,090,000.00	\$1,030,000.00	\$46,545.00	
11/1/2055	\$1,090,000.00		\$46,545.00	\$1,123,090.00
5/1/2056	\$0.00	\$1,090,000.00	\$31,610.00	
11/1/2056	\$0.00		\$15,805.00	\$1,137,415.00
Total		\$16,205,000.00	\$18,093,357.56	\$34,298,357.56

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.

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

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



Buckhead Trails II

Community Development District

Supporting Budget Schedule

FY 2027



Assessment Summary
Fiscal Year 2027 vs. Fiscal Year 2026

ASSESSMENT ALLOCATION - BASED ON CURRENT BUDGET

Product	Units	General Fund			Series 2026 Debt Service			Total Assessments per Unit		
		FY 2027	FY 2026	Dollar Change	FY 2027	FY 2026	Dollar Change	FY 2027	FY 2026	Dollar Change
Single Family 40'	329	\$763.34	\$257.43	\$505.91	\$1,316.00	\$0.00	\$1,316.00	\$2,079.34	\$257.43	\$1,821.91
Single Family 50'	379	\$954.17	\$321.79	\$632.39	\$1,861.70	\$0.00	\$1,861.70	\$2,815.88	\$321.79	\$2,494.09
Single Family 60'	295	\$1,145.01	\$386.14	\$758.86	\$0.00	\$0.00	\$0.00	\$1,145.01	\$386.14	\$758.86
1003										

*** New Area is assessed solely on Admin fees