

# Buckeye Park

Community Development District

## *Proposed Budget Fiscal Year 2027*

Prepared By:

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**Buckeye Park Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2027**

Description	Fiscal Year 2026 Budget	Actual at 12/21/25	Anticipated Year End 09/30/2026	Fiscal Year 2027 Budget	Notes
<b>Revenues and Other Sources</b>					
Carryforward	\$ -	\$ -	\$ -	\$ -	
<b>Assessment Revenue</b>					
Assessments - On-Roll	\$ 72,296	\$ 23,461	\$ 72,296	\$ 80,371	Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 72,296</b>	<b>\$ 23,461</b>	<b>\$ 72,296</b>	<b>\$ 80,371</b>	
<b>Appropriations</b>					
<b>Legislative</b>					
Board of Supervisor's Fees	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	Statutory Required Fees (3 Board Meetings)
<b>Executive</b>					
Professional - Management	\$ 20,000	\$ 5,000	\$ 20,000	\$ 25,000	District Manager
<b>Financial and Administrative</b>					
Audit Services	\$ 5,275	\$ -	\$ 5,275	\$ 5,275	Statutory Required Audit - Yearly
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 500	\$ 500	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
<b>Other Contractual Services</b>					
Legal Advertising	\$ 1,000	\$ -	\$ 3,000	\$ 3,500	Statutory Required Legal Advertising
Trustee Services	\$ 3,709	\$ -	\$ 3,709	\$ 3,709	Trust Fees on Bonds
Dissemination Agent Services	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	Required Reporting for Bonds
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	Fees to place assessments on Tax Bills
Bank Service Fees	\$ 250	\$ -	\$ 250	\$ 250	Bank Fees - Governmental Accounts
<b>Communications and Freight Services</b>					
Postage, Freight & Messenger	\$ 60	\$ -	\$ 60	\$ 60	Agenda Mailings and other Misc Mailings
Computer Services (Web Site)	\$ 2,400	\$ -	\$ 2,400	\$ 2,400	Statutory Maintenance of District Web Site
<b>Insurance</b>	\$ 6,397	\$ 7,069	\$ 7,069	\$ 7,269	General Liability and D&O Liability Insurance
<b>Subscriptions and Memberships</b>	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
<b>Printing and Binding</b>	\$ 50	\$ -	\$ 100	\$ 100	Agenda books and copies
<b>Rentals and Leases - Meeting Room</b>	\$ 250	\$ -	\$ 275	\$ 275	Meeting Room Rental
<b>Legal Services</b>					
General Counsel	\$ 3,000	\$ -	\$ 1,000	\$ 2,000	District Attorney
<b>Other General Government Services</b>					
Engineering Services	\$ -	\$ -	\$ -	\$ -	District Engineer
<b>Landscaping Services</b>					
Repairs and Maintenance					
Public Area Landscaping	\$ 19,900	\$ 3,250	\$ 19,900	\$ 20,000	Lake Bank Mowing and misc. public area maint.
<b>Contingencies</b>	\$ -	\$ -	\$ -	\$ -	For unforeseen expenditures
<b>Other Fees and Charges</b>					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 4,730	\$ -	\$ 4,730	\$ 5,258	Discount is 4% for November payment, plus TC/PA charge of 3% for fees to include assessment on Tax Bills
<b>Total Appropriations</b>	<b>\$ 72,296</b>	<b>\$ 17,094</b>	<b>\$ 73,042</b>	<b>\$ 80,371</b>	
<b>Fund Balances:</b>					
<b>Change from Current Year Operations</b>	\$ -	\$ 6,367	\$ (747)	\$ -	Cash Over (Short) at Fiscal Year End
<b>Fund Balance - Beginning</b>	<b>\$ 203,373</b>		<b>\$ 203,373</b>	<b>\$ 202,626</b>	
Extraordinary Capital/Operations	\$ 185,299		\$ 184,365	\$ 182,533	
1st Three (3) Months of Operations	\$ 18,074		\$ 18,261	\$ 20,093	
<b>Total Fund Balance</b>	<b>\$ 203,373</b>		<b>\$ 202,626</b>	<b>\$ 202,626</b>	

**Buckeye Park Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2027**

Description	Fiscal Year 2026 Budget	Actual at 12/21/25	Anticipated	Fiscal Year 2027 Budget	Notes
			Year End 09/30/2026		

Landowner	Assessment	Assessment
Manatee County (41.901 Acres)	N/A	N/A
Lot 1	\$ 21,252.72	\$ 23,626.61
Lot 2	\$ 2,289.75	\$ 2,545.51
Lot 3	\$ 9,216.82	\$ 10,246.32
Lot 4	\$ 3,016.74	\$ 3,353.71
Lot 5	\$ 3,005.88	\$ 3,341.63
Lot 6	\$ 2,886.37	\$ 3,208.77
Lot 7	\$ 1,576.58	\$ 1,752.68
Lot 8	\$ 1,712.99	\$ 1,904.33
Lot 9	\$ 1,578.99	\$ 1,755.36
Lot 10	\$ 1,816.81	\$ 2,019.74
Lot 11 (Now included in Lot 12A - absorbed	\$ 1,809.56	\$ 2,011.69
Lot 12	\$ 1,809.56	\$ 2,011.69
Lot 13	\$ 20,322.87	\$ 22,592.89
<b>Total Assessment:</b>	<b>\$ 72,295.62</b>	<b>\$ 80,370.91</b>

**Buckeye Park Community Development District**  
**Debt Service Fund - Series 2008 Bonds - Budget**  
**Fiscal Year 2027**

Description	Fiscal Year 2026 Budget	Actual at 12/21/25	Anticipated Year End 09/30/2026	Fiscal Year 2027 Budget
<b>Revenues and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ 3,492	\$ 1,283	\$ 5,134	\$ 4,620
Reserve Account	\$ 6,065	\$ 835	\$ 3,340	\$ 3,006
<b>Special Assessment Revenue</b>	-			
On Roll - Series 2008	\$ 199,819	\$ 19,050	\$ 199,819	\$ 199,060
<b>Total Revenue and Other Sources</b>	<b>\$ 209,376</b>	<b>\$ 21,168</b>	<b>\$ 208,293</b>	<b>\$ 206,686</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2008	\$ 70,000	\$ -	\$ 70,000	\$ 75,000
<b>Principal Debt Service - Early Redemptions</b>				
Series 2008	\$ -	\$ 5,000	\$ 5,000	\$ -
<b>Interest Expense</b>				
Series 2008	\$ 116,747	\$ 58,472	\$ 116,747	\$ 111,038
<b>Fees/Discounts for Early Payment</b>	\$ 13,072	\$ -	\$ 13,130	\$ 13,023
<b>Total Expenditures and Other Uses</b>	<b>\$ 199,819</b>	<b>\$ 63,472</b>	<b>\$ 204,877</b>	<b>\$ 199,060</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	\$ 9,557	\$ (42,304)	\$ 3,416	\$ 7,626
<b>Fund Balance - Beginning</b>	\$ 237,236	\$ 237,236	\$ 237,236	\$ 240,652
<b>Fund Balance - Ending</b>	<b>\$ 246,793</b>	<b>\$ 194,932</b>	<b>\$ 240,652</b>	<b>\$ 248,279</b>

**Restricted Fund Balance:**

Reserve Account	\$ 146,043
Amount Required for November 1, 2027 Interest Payment	\$ 52,566
<b>Total - Restricted Fund Balance:</b>	<b>\$ 198,609</b>

Landowner	Assessment	Assessment
Manatee County (41.901 Acres)	None	None
Lot 1	\$ 180,384.65	\$ 179,699.44
Lot 2	\$ 19,434.51	\$ 19,360.69
Lot 3	\$ -	\$ -
Lot 4	\$ -	\$ -
Lot 5	\$ -	\$ -
Lot 6	\$ -	\$ -
Lot 7	\$ -	\$ -
Lot 8	\$ -	\$ -
Lot 9	\$ -	\$ -
Lot 10	\$ -	\$ -
Lot 11 (Now included in Lot 12A - absorbed)	\$ -	\$ -
Lot 12	\$ -	\$ -
Lot 13	\$ -	\$ -
<b>Total Assessment:</b>	<b>\$ 199,819.16</b>	<b>\$ 199,060.13</b>

**Buckeye Park Community Development District**  
**Debt Service Fund - Series 2008**  
**Fiscal Year 2027**

Description	Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Debt Outstanding
Par Amount Outstanding;		\$ 1,675,000	7.875%			
11/1/2024		\$ 5,000		\$ 61,425.00		
5/1/2025		\$ 65,000	7.875%	\$ 61,031.25	\$ 187,456	\$ 1,485,000
11/1/2025		\$ 5,000		\$ 58,471.88		\$ 1,480,000
5/1/2026		\$ 70,000	7.875%	\$ 58,275.00	\$ 181,747	\$ 1,410,000
11/1/2026				\$ 55,518.75		
5/1/2027		\$ 75,000	7.875%	\$ 55,518.75	\$ 181,038	\$ 1,335,000
11/1/2027				\$ 52,565.63		
5/1/2028		\$ 80,000	7.875%	\$ 52,565.63	\$ 180,131	\$ 1,255,000
11/1/2028				\$ 49,415.63		
5/1/2029		\$ 85,000	7.875%	\$ 49,415.63	\$ 178,831	\$ 1,170,000
11/1/2029				\$ 46,068.75		
5/1/2030		\$ 95,000	7.875%	\$ 46,068.75	\$ 177,138	\$ 1,075,000
11/1/2030				\$ 42,328.13		
5/1/2031		\$ 100,000	7.875%	\$ 42,328.13	\$ 179,656	\$ 975,000
11/1/2031				\$ 38,390.63		
5/1/2032		\$ 110,000	7.875%	\$ 38,390.63	\$ 176,781	\$ 865,000
11/1/2032				\$ 34,059.38		
5/1/2033		\$ 120,000	7.875%	\$ 34,059.38	\$ 178,119	\$ 745,000
11/1/2033				\$ 29,334.38		
5/1/2034		\$ 125,000	7.875%	\$ 29,334.38	\$ 178,669	\$ 620,000
11/1/2034				\$ 24,412.50		
5/1/2035		\$ 135,000	7.875%	\$ 24,412.50	\$ 173,825	\$ 485,000
11/1/2035				\$ 19,096.88		
5/1/2036		\$ 150,000	7.875%	\$ 19,096.88	\$ 173,194	\$ 335,000
11/1/2036				\$ 13,190.63		
5/1/2037		\$ 160,000	7.875%	\$ 13,190.63	\$ 176,381	\$ 175,000
11/1/2037				\$ 6,890.63		
5/1/2038		\$ 175,000	7.875%	\$ 6,890.63	\$ 173,781	\$ -

Buckeye Park Community Development District  
Assessment Comparison - Budget  
Fiscal Year 2027

Landowner	DEBT SERVICE Equivalent Benefit Unit - 1 EBU = 1,000 Sq Ft Net Developable Land	GENERAL FUND Equivalent Benefit Unit - 1 EBU = 1,000 Sq Ft Net Developable Land	General Fund Assessment				Debt Service Fund Assessment				Total Assessment - All Funds	Par Debt Outstaing at September 30, 2027
	General Fund - Percentage Ownership	Debt Service - Percentage Ownership	Assessment without Discounts/Collection Costs	Discounts and Collection Costs	Total General Fund Assessment	Assessment without Discounts/Collection Costs	and Collection Costs	Total Debt Service Fund Assessment				
Manatee County (41.901 Acres)	1709.93	N/A	N/A	N/a	Manatee County is not assessed for the General Fund nor the Debt Service Fund							
Lot 1	717.38	717.38	29.40%	90.27%	\$ 22,080.94	\$ 1,545.67	\$ 23,626.61	\$ 167,943.40	\$ 11,756.04	\$ 179,699.44	\$ 203,326.05	\$ 1,205,157.24
Lot 2	77.29	77.29	3.17%	9.73%	\$ 2,378.98	\$ 166.53	\$ 2,545.51	\$ 18,094.10	\$ 1,266.59	\$ 19,360.69	\$ 21,906.20	\$ 129,842.76
Lot 3	311.11	311.11	12.75%	N/A	\$ 9,576.00	\$ 670.32	\$ 10,246.32	No Debt on this Lot				\$ 10,246.32
Lot 4	101.83	101.83	4.17%	N/A	\$ 3,134.30	\$ 219.40	\$ 3,353.71	No Debt on this Lot				\$ 3,353.71
Lot 5	101.46	101.46	4.16%	N/A	\$ 3,123.02	\$ 218.61	\$ 3,341.63	No Debt on this Lot				\$ 3,341.63
Lot 6	97.43	97.43	3.99%	N/A	\$ 2,998.85	\$ 209.92	\$ 3,208.77	No Debt on this Lot				\$ 3,208.77
Lot 7	53.22	53.22	2.18%	N/A	\$ 1,638.02	\$ 114.66	\$ 1,752.68	No Debt on this Lot				\$ 1,752.68
Lot 8	57.82	57.82	2.37%	N/A	\$ 1,779.74	\$ 124.58	\$ 1,904.33	No Debt on this Lot				\$ 1,904.33
Lot 9	53.30	53.30	2.18%	N/A	\$ 1,640.52	\$ 114.84	\$ 1,755.36	No Debt on this Lot				\$ 1,755.36
Lot 10	61.33	61.33	2.51%	N/A	\$ 1,887.61	\$ 132.13	\$ 2,019.74	No Debt on this Lot				\$ 2,019.74
Lot 11 (Now included in Lot 12A - absorbed	61.08	61.08	2.50%	N/A	\$ 1,880.08	\$ 131.61	\$ 2,011.69	No Debt on this Lot				\$ 2,011.69
Lot 12	61.08	61.08	2.50%	N/A	\$ 1,880.08	\$ 131.61	\$ 2,011.69	No Debt on this Lot				\$ 2,011.69
Lot 13	685.99	685.99	28.11%	N/A	\$ 21,114.85	\$ 1,478.04	\$ 22,592.89	No Debt on this Lot				\$ 22,592.89
Total:	4150.25	2440.32	100.00%	100.00%	\$ 75,113.00	\$ 5,257.91	\$ 80,370.91	\$ 186,037.50	\$ 13,022.63	\$ 199,060.13	\$ 235,478.56	\$ 1,335,000.00