

Palm Beach Plantation
Community Development District

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

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FINAL BUDGET
PALM BEACH PLANTATION COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2026/2027 BUDGET
REVENUES	
O & M Assessments	166,915
Debt Assessments	474,421
Other Revenues	0
Interest Income	1,500
TOTAL REVENUES	\$ 642,836
Discounts For Early Payments	(25,636)
TOTAL NET REVENUES	\$ 617,200
EXPENDITURES	
Supervisor Fees	7,000
Payroll Taxes	560
Maintenance	6,000
Engineering/Inspections	10,000
Management	40,296
Secretarial	4,200
Legal	8,500
Assessment Roll	3,000
Audit Fees	3,700
Arbitrage Calculation Report Fee	650
Insurance	8,100
Legal Advertisements	1,400
Miscellaneous	800
Postage	250
Office Supplies	575
Dues & Subscriptions	175
Trustee Fees	4,100
Website Management	1,250
Reserve/Contingency	53,700
County Appraiser & Tax Collector Fee	7,500
TOTAL EXPENDITURES	\$ 161,756
REVENUES LESS EXPENDITURES	\$ 455,444
Bond Payments	(455,444)
EXCESS/ (SHORTFALL)	\$ -

Notes

Fund Balance As Of 9-30-25: \$45,000 Plus Reserve/Contingency \$183,465

Estimated Fund Balance As Of 9-30-26: \$45,000 Plus Reserve/Contingency (Estimated At \$236,765)

DETAILED FINAL BUDGET
PALM BEACH PLANTATION COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
REVENUES				
O & M Assessments	164,219	166,902	166,915	Expenditures Less Interest/.96
Debt Assessments	479,906	476,193	474,421	Bond Payments/.96
Other Revenues	0	0	0	
Interest Income	8,430	1,200	1,500	Projected At \$125 Per Month
TOTAL REVENUES	\$ 652,555	\$ 644,295	\$ 642,836	
Discounts For Early Payments	(24,087)	(25,725)	(25,636)	Four Percent Of Total Assessment Roll
TOTAL NET REVENUES	\$ 628,468	\$ 618,570	\$ 617,200	
EXPENDITURES				
Supervisor Fees	5,400	7,000	7,000	Supervisor Fees
Payroll Taxes	290	560	560	Projected At 8 Percent Of Supervisor Fees
Maintenance	0	7,500	6,000	\$1,500 Decrease From 2025/2026 Budget
Engineering/Inspections	0	10,000	10,000	No Change From 2025/2026 Budget
Management	38,136	39,240	40,296	CPI Adjustment
Secretarial	4,200	4,200	4,200	No Change From 2025/2026 Budget
Legal	7,903	8,500	8,500	No Change From 2025/2026 Budget
Assessment Roll	3,000	3,000	3,000	No Change From 2025/2026 Budget
Audit Fees	3,500	3,600	3,700	Accepted Amount For 2025/2026 Audit
Arbitrage Calculation Report Fee	650	650	650	No Change From 2025/2026 Budget
Insurance	7,202	7,700	8,100	Fiscal Year 2025/2026 Expenditure Was For \$7,634
Legal Advertisements	414	1,500	1,400	\$100 Decrease From 2025/2026 Budget
Miscellaneous	490	800	800	No Change From 2025/2026 Budget
Postage	50	250	250	No Change From 2025/2026 Budget
Office Supplies	182	600	575	\$25 Decrease From 2025/2026 Budget
Dues & Subscriptions	175	175	175	No Change From 2025/2026 Budget
Trustee Fees	4,080	4,100	4,100	No Change From 2025/2026 Budget
Website Management	1,250	1,250	1,250	No Change From 2025/2026 Budget
Reserve/Contingency	0	53,300	53,700	Reserve/Contingency
County Appraiser & Tax Collector Fee	3,446	7,500	7,500	County Appraiser & Tax Collector Fee
TOTAL EXPENDITURES	\$ 80,368	\$ 161,425	\$ 161,756	
REVENUES LESS EXPENDITURES	\$ 548,100	\$ 457,145	\$ 455,444	
Bond Payments	(460,535)	(457,145)	(455,444)	2027 P & I Payments Less Earned Interest
EXCESS/ (SHORTFALL)	\$ 87,565	\$ -	\$ -	

Notes

Fund Balance As Of 9-30-25: \$45,000 Plus Reserve/Contingency \$183,465

Estimated Fund Balance As Of 9-30-26: \$45,000 Plus Reserve/Contingency (Estimated At \$236,765)

DETAILED FINAL DEBT SERVICE FUND BUDGET
PALM BEACH PLANTATION COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025	FISCAL YEAR 2025/2026	FISCAL YEAR 2026/2027	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	13,003	1,000	1,600	Interest For FY 2026/2027
NAV Tax Collection	460,535	457,145	455,444	2027 P & I Payments Less Earned Interest
Prepaid Bond Collection	4,925	0	0	
Total Revenues	\$ 478,463	\$ 458,145	\$ 457,044	
EXPENDITURES				
Principal Payments	345,000	355,000	370,000	Principal Payment Due In 2027
Interest Payments	122,731	103,145	87,044	Interest Payments Due In 2027
Total Expenditures	\$ 467,731	\$ 458,145	\$ 457,044	
Excess/ (Shortfall)	\$ 10,732	\$ -	\$ -	

Series 2014 Bond Refunding Information

Original Par Amount =	\$5,940,000	Annual Principal Payments Due =	May 1st
Interest Rate =	3.940%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	March 2014		
Maturity Date =	May 2029		

Par Amount As Of 1-1-26 = \$2,745,000

Principal Amount Due In May 2029: \$1,630,000 (\$405,000 - Regular Payment & \$1,225,000 - Balloon Payment)

Palm Beach Plantation Community Development District Assessment Comparison

	Fiscal Year 2022/2023 Assessment*	Fiscal Year 2023/2024 Assessment*	Fiscal Year 2024/2025 Assessment*	Fiscal Year 2025/2026 Assessment*	Fiscal Year 2026/2027 Projected Assessment*
O & M For Lot Size 45	\$ 201.03	\$ 278.21	\$ 272.79	\$ 278.18	\$ 278.20
Debt For Lot Size 45	\$ 765.43	\$ 760.62	\$ 762.30	\$ 756.68	\$ 756.20
Total	\$ 966.46	\$ 1,038.83	\$ 1,035.09	\$ 1,034.86	\$ 1,034.40
O & M For Lot Size 65+70	\$ 201.03	\$ 278.21	\$ 272.79	\$ 278.18	\$ 278.20
Debt For Lot Size 65+70	\$ 850.14	\$ 847.89	\$ 852.87	\$ 846.60	\$ 846.57
Total	\$ 1,051.17	\$ 1,126.10	\$ 1,125.66	\$ 1,124.78	\$ 1,124.77

* Assessments Include the Following :

- 4% Discount for Early Payments
- 1% County Tax Collector Fee
- 1% County Property Appraiser Fee

One New 45 Prepayer in 25/26 For The 26/27 Roll.

Now 5 PrePAYERS (3 65/70's and 2 45's)

Community Information:

45 Foot Lots	326
<u>65/70 Foot Lots</u>	<u>274</u>
Total Units	600

45 Foot Lots Information

Total Units	326
<u>Prepayments</u>	<u>2</u>
Billed For Debt	324

65/70 Foot Lots Information

Total Units	274
<u>Prepayments</u>	<u>3</u>
Billed For Debt	271