

Everlands II
Community Development District

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

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PROPOSED BUDGET
EVERLANDS II COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2026/2027 BUDGET
REVENUES	
O&M Assessments	39,800
Developer Contribution	51,835
Debt Assessments	617,319
Debt Assessments - Direct Bill	0
Interest Income	300
TOTAL REVENUES	\$ 709,254
EXPENDITURES	
Administrative Expenditures	
Supervisor Fees	0
Management	36,972
Legal	14,500
Assessment Roll	7,500
Audit Fees	4,200
Arbitrage Rebate Fee	650
Insurance	6,000
Legal Advertisements	3,500
Miscellaneous	800
Postage	300
Office Supplies	800
Dues & Subscriptions	175
Trustee Fees	4,400
Continuing Disclosure Fee	1,000
Dissemination Services	2,500
Total Administrative Expenditures	\$ 83,297
Maintenance Expenditures	
Engineering/Inspections	6,250
Miscellaneous Maintenance	0
Total Maintenance Expenditures	\$ 6,250
TOTAL EXPENDITURES	\$ 89,547
REVENUES LESS EXPENDITURES	\$ 619,707
Bond Payments	(580,280)
BALANCE	\$ 39,427
County Appraiser & Tax Collector Fee	(13,142)
Discounts For Early Payments	(26,285)
EXCESS/ (SHORTFALL)	\$ -

DETAILED PROPOSED BUDGET
EVERLANDS II 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	38,421	39,800	39,800	O&M Assessments
Developer Contribution	72,047	51,527	51,835	O&M Assessment Capped At \$100
Debt Assessments	192,331	617,319	617,319	Bond Payments/.94
Debt Assessments - Direct Bill	399,492	0	0	
Interest Income	2,732	120	300	Projected At \$25 Per Month
TOTAL REVENUES	\$ 705,023	\$ 708,766	\$ 709,254	
EXPENDITURES				
Administrative Expenditures				
Supervisor Fees	0	0	0	
Management	36,000	36,000	36,972	CPI Increase
Legal	6,850	15,000	14,500	FY 2024/2025 Expenditure Through Jan 2026 Was \$2,160
Assessment Roll	7,500	7,500	7,500	As Per Contract
Audit Fees	4,000	4,100	4,200	Accepted Amount For 2025/2026 Audit
Arbitrage Rebate Fee	650	650	650	No Change From 2025/2026 Budget
Insurance	5,000	6,000	6,000	FY 2025/2026 Expenditure Was \$5,300
Legal Advertisements	1,502	5,000	3,500	\$1,500 Decrease From 2025/2026 Budget
Miscellaneous	0	1,000	800	\$200 Decrease From 2025/2026 Budget
Postage	39	300	300	No Change From 2025/2026 Budget
Office Supplies	234	1,000	800	\$200 Decrease From 2025/2026 Budget
Dues & Subscriptions	175	175	175	Annual Fee Due Department Of Economic Opportunity
Trustee Fees	4,246	4,200	4,400	\$200 Increase From 2025/2026 Budget
Continuing Disclosure Fee	500	1,000	1,000	No Change From 2025/2026 Budget
Dissemination Services	0	2,500	2,500	Required By Bond Underwriter
Total Administrative Expenditures	\$ 66,696	\$ 84,425	\$ 83,297	
Maintenance Expenditures				
Engineering/Inspections	4,376	5,000	6,250	\$1,250 Increase From 2025/2026 Budget
Miscellaneous Maintenance	0	0	0	
Total Maintenance Expenditures	\$ 4,376	\$ 5,000	\$ 6,250	
TOTAL EXPENDITURES	\$ 71,072	\$ 89,425	\$ 89,547	
REVENUES LESS EXPENDITURES	\$ 633,951	\$ 619,341	\$ 619,707	
Bond Payments	(580,438)	(580,280)	(580,280)	2027 Principal & Interest Payments
BALANCE	\$ 53,513	\$ 39,061	\$ 39,427	
County Appraiser & Tax Collector Fee	(4,012)	(13,020)	(13,142)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(8,189)	(26,041)	(26,285)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	\$ 41,312	\$ -	\$ -	

DETAILED PROPOSED DEBT SERVICE FUND BUDGET (SERIES 2024)
EVERLANDS II 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	20,940	400	1,000	Projected Interest For 2026/2027
NAV Tax Collection	180,946	580,280	580,280	Maximum Debt Service Collection
Developer Contribution	399,492	0	0	
Total Revenues	\$ 601,378	\$ 580,680	\$ 581,280	
EXPENDITURES				
Principal Payments	125,000	130,000	140,000	Principal Payment Due In 2027
Interest Payments	387,451	445,600	439,390	Interest Payments Due In 2027
Bond Redemption	0	5,080	1,890	Estimated Excess Debt Collections
Total Expenditures	\$ 512,451	\$ 580,680	\$ 581,280	
Excess/ (Shortfall)	\$ 88,927	\$ -	\$ -	

Series 2024 Bond Information

Original Par Amount =	\$8,640,000	Annual Principal Payments Due =	December 15th
Interest Rate =	4.60% - 5.45%	Annual Interest Payments Due =	June 15th & December 15th
Issue Date =	August 2024		
Maturity Date =	June 2054		
Par Amount As Of 1/1/26 =	\$8,515,000		

**EVERLANDS II COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON**

	Fiscal Year 2024/2025 Assessment*	Fiscal Year 2025/2026 Assessment*	Fiscal Year 2026/2027 Projected Assessment*
O & M For Single Family	\$ 100.00	\$ 100.00	\$ 100.00
<u>Debt For Single Family</u>	<u>\$ 1,551.06</u>	<u>\$ 1,551.06</u>	<u>\$ 1,551.06</u>
Total For Single Family	\$ 1,651.06	\$ 1,651.06	\$ 1,651.06

* Assessments Include the Following:

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

Community Information

Total: 398 Units