

# Everlands II Community Development District

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

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

|                                          | <b>FISCAL YEAR<br/>2026/2027<br/>BUDGET</b> |
|------------------------------------------|---------------------------------------------|
| <b>REVENUES</b>                          |                                             |
| O&M Assessments                          | 39,800                                      |
| Developer Contribution                   | 51,835                                      |
| Debt Assessments                         | 617,319                                     |
| Debt Assessments - Direct Bill           | 0                                           |
| Interest Income                          | 300                                         |
| <b>TOTAL REVENUES</b>                    | <b>\$ 709,254</b>                           |
| <b>EXPENDITURES</b>                      |                                             |
| <b>Administrative Expenditures</b>       |                                             |
| 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                                       |
| <b>Total Administrative Expenditures</b> | <b>\$ 83,297</b>                            |
| <b>Maintenance Expenditures</b>          |                                             |
| Engineering/Inspections                  | 6,250                                       |
| Miscellaneous Maintenance                | 0                                           |
| <b>Total Maintenance Expenditures</b>    | <b>\$ 6,250</b>                             |
| <b>TOTAL EXPENDITURES</b>                | <b>\$ 89,547</b>                            |
| <b>REVENUES LESS EXPENDITURES</b>        | <b>\$ 619,707</b>                           |
| Bond Payments                            | (580,280)                                   |
| <b>BALANCE</b>                           | <b>\$ 39,427</b>                            |
| County Appraiser & Tax Collector Fee     | (13,142)                                    |
| Discounts For Early Payments             | (26,285)                                    |
| <b>EXCESS/ (SHORTFALL)</b>               | <b>\$ -</b>                                 |

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

|                                          | FISCAL YEAR<br>2024/2025<br>ACTUAL | FISCAL YEAR<br>2025/2026<br>BUDGET | FISCAL YEAR<br>2026/2027<br>BUDGET | COMMENTS                                              |
|------------------------------------------|------------------------------------|------------------------------------|------------------------------------|-------------------------------------------------------|
| <b>REVENUES</b>                          |                                    |                                    |                                    |                                                       |
| 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                           |
| <b>TOTAL REVENUES</b>                    | <b>\$ 705,023</b>                  | <b>\$ 708,766</b>                  | <b>\$ 709,254</b>                  |                                                       |
| <b>EXPENDITURES</b>                      |                                    |                                    |                                    |                                                       |
| <b>Administrative Expenditures</b>       |                                    |                                    |                                    |                                                       |
| 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                          |
| <b>Total Administrative Expenditures</b> | <b>\$ 66,696</b>                   | <b>\$ 84,425</b>                   | <b>\$ 83,297</b>                   |                                                       |
| <b>Maintenance Expenditures</b>          |                                    |                                    |                                    |                                                       |
| Engineering/Inspections                  | 4,376                              | 5,000                              | 6,250                              | \$1,250 Increase From 2025/2026 Budget                |
| Miscellaneous Maintenance                | 0                                  | 0                                  | 0                                  |                                                       |
| <b>Total Maintenance Expenditures</b>    | <b>\$ 4,376</b>                    | <b>\$ 5,000</b>                    | <b>\$ 6,250</b>                    |                                                       |
| <b>TOTAL EXPENDITURES</b>                | <b>\$ 71,072</b>                   | <b>\$ 89,425</b>                   | <b>\$ 89,547</b>                   |                                                       |
| <b>REVENUES LESS EXPENDITURES</b>        | <b>\$ 633,951</b>                  | <b>\$ 619,341</b>                  | <b>\$ 619,707</b>                  |                                                       |
| Bond Payments                            | (580,438)                          | (580,280)                          | (580,280)                          | 2027 Principal & Interest Payments                    |
| <b>BALANCE</b>                           | <b>\$ 53,513</b>                   | <b>\$ 39,061</b>                   | <b>\$ 39,427</b>                   |                                                       |
| 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                 |
| <b>EXCESS/ (SHORTFALL)</b>               | <b>\$ 41,312</b>                   | <b>\$ -</b>                        | <b>\$ -</b>                        |                                                       |

# DETAILED FINAL DEBT SERVICE FUND BUDGET (SERIES 2024)

EVERLANDS II COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027

OCTOBER 1, 2026 - SEPTEMBER 30, 2027

|                            | FISCAL YEAR       | FISCAL YEAR       | FISCAL YEAR       |                                   |
|----------------------------|-------------------|-------------------|-------------------|-----------------------------------|
|                            | 2024/2025         | 2025/2026         | 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                 |                                   |
| <b>Total Revenues</b>      | <b>\$ 601,378</b> | <b>\$ 580,680</b> | <b>\$ 581,280</b> |                                   |
|                            |                   |                   |                   |                                   |
| <b>EXPENDITURES</b>        |                   |                   |                   |                                   |
| 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 |
| <b>Total Expenditures</b>  | <b>\$ 512,451</b> | <b>\$ 580,680</b> | <b>\$ 581,280</b> |                                   |
|                            |                   |                   |                   |                                   |
| <b>Excess/ (Shortfall)</b> | <b>\$ 88,927</b>  | <b>\$ -</b>       | <b>\$ -</b>       |                                   |

## 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<br>2024/2025<br>Assessment* | Fiscal Year<br>2025/2026<br>Assessment* | Fiscal Year<br>2026/2027<br>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>                                |
| <b>Total For Single Family</b> | <b>\$ 1,651.06</b>                      | <b>\$ 1,651.06</b>                      | <b>\$ 1,651.06</b>                                |

\* Assessments Include the Following:

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

Community Information

Total: 398 Units