

**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
ADOPTED BUDGET
FISCAL YEAR 2026**

**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
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**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ 81,169				\$ 80,701
Allowable discounts (4%)	(3,247)				(3,228)
Assessment levy: on-roll - net	77,922	\$ -	\$ -	\$ -	77,473
Assessment levy: off-roll	210,788	158,091	52,697	210,788	209,578
Developer assessments	-	77,843	-	77,843	-
Developer contribution	-	15,823	-	15,823	-
Total revenues	210,788	251,757	52,697	304,454	287,051
EXPENDITURES					
Professional & administrative					
Supervisors	-	-	-	-	-
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	15,000	1,152	13,848	15,000	15,000
Engineering	10,000	-	10,000	10,000	10,000
Audit	5,000	4,150	850	5,000	5,000
Arbitrage rebate calculation	750	-	750	750	750
Dissemination agent	1,000	500	500	1,000	1,000
Trustee	4,000	-	4,000	4,000	4,000
Telephone	400	200	200	400	400
Postage	750	72	678	750	750
Printing & binding	750	375	375	750	750
Legal advertising	2,000	283	1,717	2,000	2,000
Annual special district fee	175	175	-	175	175
Insurance	6,149	5,814	-	5,814	7,050
Contingencies/bank charges	650	496	154	650	650
EMMA software services	-	3,000	-	3,000	
Website					
Hosting & maintenance	705	705	-	705	705
ADA compliance	210	-	210	210	210
Tax collector	-	1,554	-	1,554	1,614
Electricity	-	-	-	-	-
Total professional & administrative	95,539	42,476	57,282	99,758	98,054
Field operations					
Other Contractual- Stormwater maint.	137,550	1,658	50,000	51,658	120,000
Streetlighting lease/Electric	24,000	21,813	22,000	43,813	44,000
Irrigation supply	30,000	-	-	-	25,000
Total field operations	191,550	23,471	72,000	95,471	189,000
Total expenditures	233,089	65,947	129,282	195,229	287,054
Net increase/(decrease) of fund balance	-	185,810	(76,585)	109,225	(3)
Fund balance - beginning (unaudited)	-	(22,960)	162,850	(22,960)	86,265
Fund balance - ending (projected)	\$ -	\$ 162,850	\$ 86,265	\$ 86,265	\$ 86,262

**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Management/accounting/recording \$ 48,000

Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.

Legal 15,000

General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.

Engineering 10,000

The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.

Audit 5,000

Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.

Arbitrage rebate calculation 750

To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.

Dissemination agent 1,000

The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.

Trustee 4,000

Annual fee for the service provided by trustee, paying agent and registrar.

Telephone 400

Telephone and fax machine.

Postage 750

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Printing & binding 750

Letterhead, envelopes, copies, agenda packages, etc.

Legal advertising 2,000

The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.

EXPENDITURES (continued)

Annual special district fee 175

Annual fee paid to the Florida Department of Economic Opportunity.

Insurance 7,050

The District will obtain public officials and general liability insurance.

Contingencies/bank charges 650

Bank charges, automated AP routing and other miscellaneous expenses incurred during the year.

Website

Hosting & maintenance 705

ADA compliance 210

Tax collector 1,614

Field operations

Other Contractual- Stormwater maint. 120,000

Streetlighting lease/Electric 44,000

Irrigation supply 25,000

Total expenditures \$287,054

**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND SERIES 2022 NOTE BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Assessment levy: off-roll	\$ 489,375	\$ 367,031	\$ 122,344	\$ 489,375	\$ 489,375
Interest	-	14,932	-	14,932	-
Total revenues	<u>489,375</u>	<u>381,963</u>	<u>122,344</u>	<u>504,307</u>	<u>489,375</u>
EXPENDITURES					
Debt service					
Interest	489,375	244,687	244,688	489,375	489,375
Total expenditures	<u>489,375</u>	<u>244,687</u>	<u>244,688</u>	<u>489,375</u>	<u>489,375</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	137,276	(122,344)	14,932	-
OTHER FINANCING SOURCES/(USES)					
Transfers out	-	(10,402)	-	(10,402)	-
Total other financing sources/(uses)	<u>-</u>	<u>(10,402)</u>	<u>-</u>	<u>(10,402)</u>	<u>-</u>
Fund balance:					
Net increase/(decrease) in fund balance	-	126,874	(122,344)	4,530	-
Beginning fund balance (unaudited)	753,627	758,474	885,348	758,474	763,004
Ending fund balance (projected)	<u>\$753,627</u>	<u>\$ 885,348</u>	<u>\$ 763,004</u>	<u>\$ 763,004</u>	<u>763,004</u>
Use of fund balance:					
Debt service reserve account balance (required)					(489,375)
Interest expense - November 1, 2026					(244,688)
Projected fund balance surplus/(deficit) as of September 30, 2026					<u>\$ 28,941</u>

**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2022 NOTE AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25			244,687.50	244,687.50	13,500,000.00
05/01/26			244,687.50	244,687.50	13,500,000.00
11/01/26			244,687.50	244,687.50	13,500,000.00
05/01/27			244,687.50	244,687.50	13,500,000.00
11/01/27			244,687.50	244,687.50	13,500,000.00
05/01/28			244,687.50	244,687.50	13,500,000.00
11/01/28			244,687.50	244,687.50	13,500,000.00
05/01/29			244,687.50	244,687.50	13,500,000.00
11/01/29			244,687.50	244,687.50	13,500,000.00
05/01/30			244,687.50	244,687.50	13,500,000.00
11/01/30			244,687.50	244,687.50	13,500,000.00
05/01/31			244,687.50	244,687.50	13,500,000.00
11/01/31			244,687.50	244,687.50	13,500,000.00
05/01/32	13,500,000.00	3.625%	244,687.50	13,744,687.50	-
Total	13,500,000.00		3,425,625.00	16,925,625.00	

**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND SERIES 2022 BOND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll	\$ 583,036				\$ 583,036
Allowable discounts (4%)	(23,321)				(23,321)
Net assessment levy - on-roll	559,715	\$ 559,152	\$ -	\$ 559,152	559,715
Assessment prepayments	-	11,255	-	11,255	-
Interest	-	13,922	-	13,922	-
Total revenues	559,715	584,329	-	584,329	559,715
EXPENDITURES					
Debt service					
Principal	190,000	-	190,000	190,000	195,000
Principal prepayment	-	-	10,000	10,000	-
Interest	356,388	178,194	178,194	356,388	350,369
Tax collector	-	11,162	-	11,162	11,661
Total expenditures	546,388	189,356	378,194	567,550	557,030
Excess/(deficiency) of revenues over/(under) expenditures	13,327	394,973	(378,194)	16,779	2,685
OTHER FINANCING SOURCES/(USES)					
Transfer out	-	(11,642)	-	(11,642)	-
Total other financing sources/(uses)	-	(11,642)	-	(11,642)	-
Fund balance:					
Net increase/(decrease) in fund balance	13,327	383,331	(378,194)	5,137	2,685
Beginning fund balance (unaudited)	740,859	739,458	1,122,789	739,458	744,595
Ending fund balance (projected)	\$754,186	\$1,122,789	\$ 744,595	\$ 744,595	747,280
Use of fund balance:					
Debt service reserve account balance (required)					(547,738)
Interest expense - November 1, 2026					(172,259)
Projected fund balance surplus/(deficit) as of September 30, 2026					\$ 27,283

**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2022 BOND AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25			175,184.38	175,184.38	9,035,000.00
05/01/26	195,000.00	3.000%	175,184.38	370,184.38	8,840,000.00
11/01/26			172,259.38	172,259.38	8,840,000.00
05/01/27	205,000.00	3.000%	172,259.38	377,259.38	8,635,000.00
11/01/27			169,184.38	169,184.38	8,635,000.00
05/01/28	210,000.00	3.375%	169,184.38	379,184.38	8,425,000.00
11/01/28			165,640.63	165,640.63	8,425,000.00
05/01/29	215,000.00	3.375%	165,640.63	380,640.63	8,210,000.00
11/01/29			162,012.50	162,012.50	8,210,000.00
05/01/30	225,000.00	3.375%	162,012.50	387,012.50	7,985,000.00
11/01/30			158,215.63	158,215.63	7,985,000.00
05/01/31	235,000.00	3.375%	158,215.63	393,215.63	7,750,000.00
11/01/31			154,250.00	154,250.00	7,750,000.00
05/01/32	240,000.00	3.375%	154,250.00	394,250.00	7,510,000.00
11/01/32			150,200.00	150,200.00	7,510,000.00
05/01/33	250,000.00	4.000%	150,200.00	400,200.00	7,260,000.00
11/01/33			145,200.00	145,200.00	7,260,000.00
05/01/34	260,000.00	4.000%	145,200.00	405,200.00	7,000,000.00
11/01/34			140,000.00	140,000.00	7,000,000.00
05/01/35	270,000.00	4.000%	140,000.00	410,000.00	6,730,000.00
11/01/35			134,600.00	134,600.00	6,730,000.00
05/01/36	280,000.00	4.000%	134,600.00	414,600.00	6,450,000.00
11/01/36			129,000.00	129,000.00	6,450,000.00
05/01/37	295,000.00	4.000%	129,000.00	424,000.00	6,155,000.00
11/01/37			123,100.00	123,100.00	6,155,000.00
05/01/38	305,000.00	4.000%	123,100.00	428,100.00	5,850,000.00
11/01/38			117,000.00	117,000.00	5,850,000.00
05/01/39	315,000.00	4.000%	117,000.00	432,000.00	5,535,000.00
11/01/39			110,700.00	110,700.00	5,535,000.00
05/01/40	330,000.00	4.000%	110,700.00	440,700.00	5,205,000.00
11/01/40			104,100.00	104,100.00	5,205,000.00
05/01/41	345,000.00	4.000%	104,100.00	449,100.00	4,860,000.00
11/01/41			97,200.00	97,200.00	4,860,000.00
05/01/42	360,000.00	4.000%	97,200.00	457,200.00	4,500,000.00
11/01/42			90,000.00	90,000.00	4,500,000.00
05/01/43	375,000.00	4.000%	90,000.00	465,000.00	4,125,000.00
11/01/43			82,500.00	82,500.00	4,125,000.00
05/01/44	390,000.00	4.000%	82,500.00	472,500.00	3,735,000.00
11/01/44			74,700.00	74,700.00	3,735,000.00
05/01/45	405,000.00	4.000%	74,700.00	479,700.00	3,330,000.00

**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2022 BOND AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/45			66,600.00	66,600.00	3,330,000.00
05/01/46	420,000.00	4.000%	66,600.00	486,600.00	2,910,000.00
11/01/46			58,200.00	58,200.00	2,910,000.00
05/01/47	435,000.00	4.000%	58,200.00	493,200.00	2,475,000.00
11/01/47			49,500.00	49,500.00	2,475,000.00
05/01/48	455,000.00	4.000%	49,500.00	504,500.00	2,020,000.00
11/01/48			40,400.00	40,400.00	2,020,000.00
05/01/49	475,000.00	4.000%	40,400.00	515,400.00	1,545,000.00
11/01/49			30,900.00	30,900.00	1,545,000.00
05/01/50	495,000.00	4.000%	30,900.00	525,900.00	1,050,000.00
11/01/50			21,000.00	21,000.00	1,050,000.00
05/01/51	515,000.00	4.000%	21,000.00	536,000.00	535,000.00
11/01/51			10,700.00	10,700.00	535,000.00
05/01/52	535,000.00	4.000%	10,700.00	545,700.00	-
Total	9,225,000.00		6,221,081.30	15,446,081.30	

**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

On-Roll Assessments

	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
<u>Phase 1</u>					
Townhome	-	\$ 227.97	\$ -	\$ 227.97	\$ 229.29
SF 40'	98	227.97	1,346.50	1,574.47	1,575.79
SF 50'	196	227.97	1,683.13	1,911.10	1,912.42
SF 60'	60	227.97	2,019.76	2,247.73	2,249.05
	354				

Off-Roll Assessments

	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
<u>Future Phases</u>					
Townhome	372	\$ 214.29	\$ 352.83	\$ 567.12	\$ 568.36
SF 40'	142	214.29	470.44	684.73	685.97
SF 50'	307	214.29	588.05	802.34	803.58
SF 60'	157	214.29	705.66	919.95	921.19
Total	978				
 Grand Total	 1,332				