

Century Parc
Community Development District

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

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

	FISCAL YEAR 2026/2027 BUDGET
REVENUES	
Administrative Assessments	55,332
Maintenance Assessments	80,328
Debt Assessments	351,984
Other Revenues	0
Interest Income	1,320
TOTAL REVENUES	\$ 488,964
EXPENDITURES	
MAINTENANCE EXPENDITURES	
Maintenance/Contingency - Drainage	22,000
Maintenance/Contingency - Roads	45,000
Storm Drainage/Class V Permit	3,500
Engineering/Inspections	5,000
TOTAL MAINTENANCE EXPENDITURES	\$ 75,500
ADMINISTRATIVE EXPENDITURES	
Supervisor Fees	6,000
Payroll Taxes (Employer)	480
Management	37,362
Secretarial	4,200
Legal	8,000
Assessment Roll	6,000
Audit Fees	3,700
Insurance	8,200
Legal Advertisements	3,500
Miscellaneous	650
Postage	300
Office Supplies	550
Dues & Subscriptions	175
Trustee Fees	3,600
Continuing Disclosure Fee	350
Website Management	2,000
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 85,067
TOTAL EXPENDITURES	\$ 160,567
REVENUES LESS EXPENDITURES	\$ 328,397
Bond Payments	(330,865)
BALANCE	\$ (2,468)
County Appraiser & Tax Collector Fee	(9,757)
Discounts For Early Payments	(19,515)
Excess/ (Shortfall)	\$ (31,740)
Carryover From Prior Year	31,740
Net Excess/ (Shortfall)	\$ -

DETAILED PROPOSED BUDGET
CENTURY PARC 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				
Administrative Assessments	76,221	59,169	55,332	Expenditures Less Interest & Carryover/.94
Maintenance Assessments	60,603	76,604	80,328	Expenditures/.94
Debt Assessments	351,991	351,984	351,984	Bond Payments/.94
Other Revenues	0	0	0	
Interest Income	31,277	1,200	1,320	Interest Estimated At \$110 Per Month
TOTAL REVENUES	\$ 520,092	\$ 488,957	\$ 488,964	
EXPENDITURES				
MAINTENANCE EXPENDITURES				
Maintenance/Contingency - Drainage	0	22,000	22,000	Maintenance/Contingency - Drainage
Maintenance/Contingency - Roads	0	45,000	45,000	2031 Road Project - Tenth Year
Storm Drainage/Class V Permit	3,500	0	3,500	Storm Drainage/Class V Permit
Engineering/Inspections	3,429	5,000	5,000	No Change From 2025/2026 Budget
TOTAL MAINTENANCE EXPENDITURES	\$ 6,929	\$ 72,000	\$ 75,500	
ADMINISTRATIVE EXPENDITURES				
Supervisor Fees	2,800	6,000	6,000	Supervisor Fees
Payroll Taxes (Employer)	295	480	480	Projected At 8% Of Supervisor Fees
Management	35,616	36,648	37,362	CPI Adjustment
Secretarial	4,200	4,200	4,200	No Change From 2025/2026 Budget
Legal	7,568	8,000	8,000	No Change From 2025/2026 Budget
Assessment Roll	6,000	6,000	6,000	As Per Contract
Audit Fees	3,500	3,600	3,700	Accepted Amount For 2024/2025 Audit
Insurance	6,858	7,400	8,200	Fiscal Year 25/26 Expenditure Was \$7,769
Legal Advertisements	3,154	2,600	3,500	Costs Have Increased Due To Closing Of The Miami Business Review
Miscellaneous	523	650	650	No Change From 2025/2026 Budget
Postage	275	300	300	No Change From 2025/2026 Budget
Office Supplies	306	550	550	\$25 Decrease From 2025/2026 Budget
Dues & Subscriptions	175	175	175	No Change From 2025/2026 Budget
Trustee Fees	3,709	3,600	3,600	No Change From 2025/2026 Budget
Continuing Disclosure Fee	350	350	350	No Change From 2025/2026 Budget
Website Management	2,000	2,000	2,000	No Change From 2025/2026 Budget
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 77,329	\$ 82,553	\$ 85,067	
TOTAL EXPENDITURES	\$ 84,258	\$ 154,553	\$ 160,567	
REVENUES LESS EXPENDITURES	\$ 435,834	\$ 334,404	\$ 328,397	
Bond Payments	(335,370)	(330,865)	(330,865)	2027 P & I Payments Less Earned Interest
BALANCE	\$ 100,464	\$ 3,539	\$ (2,468)	
County Appraiser & Tax Collector Fee	(18,059)	(9,760)	(9,757)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(4,701)	(19,519)	(19,515)	Four Percent Of Total Assessment Roll
Excess/ (Shortfall)	\$ 77,704	\$ (25,740)	\$ (31,740)	
Carryover From Prior Year	0	25,740	31,740	Carryover From Prior Year
Net Excess/ (Shortfall)	\$ 77,704	\$ -	\$ -	

DETAILED PROPOSED DEBT SERVICE FUND BUDGET

CENTURY PARC 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
Interest Income	21,170	1,860	1,985	Projected Interest For 2026/2027
NAV Tax Collection	335,570	330,865	330,865	2026 P & I Payments Less Earned Interest
Total Revenues	\$ 356,740	\$ 332,725	\$ 332,850	
EXPENDITURES				
Principal Payments	235,000	255,000	265,000	Principal Payment Due In 2027
Interest Payments	92,014	77,725	67,850	Interest Payments Due In 2027
Total Expenditures	\$ 327,014	\$ 332,725	\$ 332,850	
Excess/ (Shortfall)	\$ 29,726	\$ -	\$ -	

Series 2012 Refunding Bonds Information

Original Par Amount =	\$4,305,000	Annual Principal Payments Due =	November 1st
Interest Rate =	1.5% - 4.25%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	April 2012		
Maturity Date =	November 2031		
 Par Amount As Of 1/1/2026 =	 \$1,705,000		

**Century Parc Community Development District
Assessment Comparison**

	Fiscal Year 2023/2024 Assessment*	Fiscal Year 2024/2025 Assessment*	Fiscal Year 2025/2026 Assessment*	Fiscal Year 2026/2027 Projected Assessment*
Administrative	\$ 98.31	\$ 98.29	\$ 77.35	\$ 72.34
Maintenance	\$ 79.22	\$ 79.22	\$ 100.14	\$ 105.01
<u>Debt</u>	<u>\$ 461.93</u>	<u>\$ 461.93</u>	<u>\$ 461.93</u>	<u>\$ 461.93</u>
Total For 691 Units	\$ 639.46	\$ 639.44	\$ 639.42	\$ 639.28
Administrative	\$ 98.31	\$ 98.29	\$ 77.35	\$ 72.34
Maintenance	\$ 79.22	\$ 79.22	\$ 100.14	\$ 105.01
<u>Debt</u>	<u>\$ 461.93</u>	<u>\$ 461.93</u>	<u>\$ 461.93</u>	<u>\$ 461.93</u>
Total For 74 Townhomes	\$ 639.46	\$ 639.44	\$ 639.42	\$ 639.28

* Assessments Include the Following :

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

Community Information:

Condominiums	691
<u>Townhomes</u>	<u>74</u>
Total Units	765

Townhomes Information

Total Units	74
<u>Prepayments</u>	<u>3</u>
Billed For Debt	71