

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2026

PREPARED BY:

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**Buckeye Park Community Development District
General Fund - Budget
Fiscal Year 2026**

Description	Fiscal Year 2025 Budget	Actual at 01/26/25	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget	Notes
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	
Assessment Revenue					
Assessments - On-Roll	\$ 126,683	\$ 67,289	\$ 126,683	\$ 72,296	Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	
Contributions - Private Sources					
Bondholder Contributions on behalf of SPE	\$ -	\$ -	\$ -	\$ -	
Total Revenue & Other Sources	\$ 126,683	\$ 67,289	\$ 126,683	\$ 72,296	
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ 3,000	\$ 400	\$ 3,000	\$ 3,000	Statutory Required Fees (3 Board Meetings)
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	
Executive					
Professional - Management	\$ 25,000	\$ 8,333	\$ 25,000	\$ 20,000	District Manager
Financial and Administrative					
Audit Services	\$ 5,275	\$ -	\$ 5,275	\$ 5,275	Statutory Required Audit - Yearly
Accounting Services	\$ -	\$ -	\$ -	\$ -	
Assessment Roll Preparation	\$ -	\$ -	\$ -	\$ -	
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 500	\$ 500	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
Other Contractual Services					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	- Transcription of Board Meetings
Legal Advertising	\$ 1,000	\$ 359	\$ 1,000	\$ 1,000	Statutory Required Legal Advertising
Trustee Services	\$ 4,032	\$ -	\$ 3,709	\$ 3,709	Trust Fees on Bonds
Dissemination Agent Services	\$ 1,500	\$ 1,600	\$ 1,600	\$ 1,600	Required Reporting for Bonds
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	- Fees to place assessments on Tax Bills
Bank Service Fees	\$ 250	\$ -	\$ 250	\$ 250	Bank Fees - Governmental Accopunts
Travel and Per Diem	\$ -	\$ -	\$ -	\$ -	
Communications and Freight Services					
Telephone	\$ -	\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 300	\$ 32	\$ 60	\$ 60	Agenda Mailings and other Misc Mailings
Rentals and Leases					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	
Computer Services (Web Site)	\$ 750	\$ 300	\$ 1,800	\$ 2,400	Statutory Maintenance of District Web Site
Insurance	\$ 6,700	\$ 6,197	\$ 6,197	\$ 6,397	General Liability and D&O Liability Insurance
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
Printing and Binding	\$ 50	\$ 200	\$ 200	\$ 50	Agenda books and copies
Rentals and Leases - Meeting Room	\$ 500	\$ 50	\$ 250	\$ 250	Meeting Room Rental
Office Supplies	\$ -	\$ -	\$ -	\$ -	
Legal Services					
General Counsel	\$ 4,500	\$ -	\$ 3,000	\$ 3,000	District Attorney
Other General Government Services					
Engineering Services	\$ 3,000	\$ -	\$ 2,500	\$ -	District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	

**Buckeye Park Community Development District
General Fund - Budget
Fiscal Year 2026**

Description	Fiscal Year 2025 Budget	Actual at 01/26/25	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget	Notes
Stormwater Management Services					
Repairs and Maintenance					
Aquatic Weed Control	\$ 12,000	\$ -	\$ -	\$ -	- Aquatic Spraying of Lakes
Landscaping Services					
Utility Services					
Electric	\$ -	\$ -	\$ -	\$ -	- No Electric Service
Repairs and Maintenance					
Public Area Landscaping	\$ 19,900	\$ 4,875	\$ 19,900	\$ 19,900	Lake Bank Mowing and misc. public area maint.
Irrigation System	\$ -	\$ -	\$ -	\$ -	
Plant Replacement	\$ -	\$ -	\$ -	\$ -	
Contingencies	\$ -	\$ -	\$ -	\$ -	
Road and Street Services					
Repairs and Maintenance					
Street Lights	\$ -	\$ -	\$ -	\$ -	
Pavement & Signage	\$ 500	\$ -	\$ -	\$ -	- Misc Repairs
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	
Parks and Recreation					
Security Patrol	\$ 6,500	\$ -	\$ -	\$ -	- Misc Patrols
Contingencies	\$ 22,963	\$ -	\$ -	\$ -	- For unforeseen expenditures
Other Fees and Charges					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 8,288	\$ -	\$ 8,288	\$ 4,730	Discount is 4% for November payment, plus TC/PA charge of 3% for fees to include assessment on Tax Bills
Total Appropriations	\$ 126,683	\$ 22,521	\$ 82,704	\$ 72,296	

Fund Balances:

Change from Current Year Operations	\$ -	\$ 44,769	\$ 43,979	\$ -	- Cash Over (Short) at Fiscal Year End
Fund Balance - Beginning	\$ 155,725		\$ 155,725	\$ 199,705	
Extraordinary Capital/Operations	\$ 124,055		\$ 124,055	\$ 186,450	
1st Three (3) Months of Operations	\$ 31,671		\$ 31,671	\$ 13,254	
Total Fund Balance	\$ 155,725		\$ 199,705	\$ 199,705	

Landowner	Assessment	Assessment
Manatee County (41.901 Acres)	N/A	N/A
Lot 1	\$ 37,240.85	\$ 21,252.72
Lot 2	\$ 4,012.30	\$ 2,289.75
Lot 3	\$ 16,150.50	\$ 9,216.82
Lot 4	\$ 5,286.20	\$ 3,016.74
Lot 5	\$ 5,267.16	\$ 3,005.88
Lot 6	\$ 5,057.74	\$ 2,886.37
Lot 7	\$ 2,762.61	\$ 1,576.58
Lot 8	\$ 3,001.65	\$ 1,712.99
Lot 9	\$ 2,766.84	\$ 1,578.99
Lot 10	\$ 3,183.56	\$ 1,816.81
Lot 11	\$ 3,170.87	\$ 1,809.56
Lot 12	\$ 3,170.87	\$ 1,809.56
Lot 13	\$ 35,611.49	\$ 20,322.87
Total Assessment:	\$ 126,682.65	\$ 72,295.62

Buckeye Park Community Development District
Debt Service Fund - Series 2007 Bonds - Budget
Fiscal Year 2026

Description	Fiscal Year 2025 Budget	Actual at 01/26/25	Year End 09/30/2025	Fiscal Year 2026 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ 1,225	\$ 3,676	\$ 3,492
Reserve Account	\$ -	\$ 2,128	\$ 6,385	\$ 6,065
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll				
Series 2008	\$ 201,000	\$ 187,999	\$ 201,000	\$ 200,030
Special Assessment - Off-Roll				
Series 2008	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment				
Series 2008	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 201,000	\$ 191,353	\$ 211,060	\$ 209,587
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2008	\$ 65,000	\$ -	\$ 65,000	\$ 70,000
Principal Debt Service - Early Redemptions				
Series 2008	\$ -	\$ 5,000	\$ 5,000	\$ -
Interest Expense				
Series 2008	\$ 122,850	\$ 61,228	\$ 122,850	\$ 116,944
Fees/Discounts for Early Payment	\$ 13,150	\$ -	\$ 13,130	\$ 13,086
Total Expenditures and Other Uses	\$ 201,000	\$ 66,228	\$ 205,980	\$ 200,030
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 125,124	\$ 5,080	\$ 9,557
Fund Balance - Beginning	\$ 229,696	\$ 229,696	\$ 229,696	\$ 234,776
Fund Balance - Ending	\$ 229,696	\$ 354,820	\$ 234,776	\$ 244,333

Restricted Fund Balance:

Reserve Account	\$ 146,043
Amount Required for November 1, 2026 Interest Payment	\$ 55,716
Total - Restricted Fund Balance:	\$ 201,759

Landowner	Assessment	Assessment
Manatee County (41.901 Acres)	None	None
Lot 1	\$ 181,450.19	\$ 180,574.82
Lot 2	\$ 19,549.31	\$ 19,455.00
Lot 3	\$ -	\$ -
Lot 4	\$ -	\$ -
Lot 5	\$ -	\$ -
Lot 6	\$ -	\$ -
Lot 7	\$ -	\$ -
Lot 8	\$ -	\$ -
Lot 9	\$ -	\$ -
Lot 10	\$ -	\$ -
Lot 11	\$ -	\$ -
Lot 12	\$ -	\$ -
Lot 13	\$ -	\$ -
Total Assessment:	\$ 200,999.50	\$ 200,029.82

**Buckeye Park Community Development District
Debt Service Fund - Series 2008
Fiscal Year 2026**

Description	Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Debt Outstanding
Par Amount Outstanding;		\$ 1,675,000	7.875%			
11/1/2022				\$ 65,586.72		
5/1/2023		\$ 55,000	7.875%	\$ 65,953.13	\$ 391,540	\$ 1,620,000
11/1/2023				\$ 63,787.50		
5/1/2024		\$ 65,000	7.875%	\$ 63,787.50	\$ 182,575	\$ 1,555,000
11/1/2024		\$ 5,000		\$ 61,425.00		
5/1/2025		\$ 65,000	7.875%	\$ 61,031.25	\$ 187,456	\$ 1,485,000
11/1/2025				\$ 58,471.88		
5/1/2026		\$ 70,000	7.875%	\$ 58,471.88	\$ 181,944	\$ 1,415,000
11/1/2026				\$ 55,715.63		
5/1/2027		\$ 75,000	7.875%	\$ 55,715.63	\$ 181,431	\$ 1,340,000
11/1/2027				\$ 52,762.50		
5/1/2028		\$ 80,000	7.875%	\$ 52,762.50	\$ 180,525	\$ 1,260,000
11/1/2028				\$ 49,612.50		
5/1/2029		\$ 85,000	7.875%	\$ 49,612.50	\$ 179,225	\$ 1,175,000
11/1/2029				\$ 46,265.63		
5/1/2030		\$ 95,000	7.875%	\$ 46,265.63	\$ 177,531	\$ 1,080,000
11/1/2030				\$ 42,525.00		
5/1/2031		\$ 100,000	7.875%	\$ 42,525.00	\$ 180,050	\$ 980,000
11/1/2031				\$ 38,587.50		
5/1/2032		\$ 110,000	7.875%	\$ 38,587.50	\$ 177,175	\$ 870,000
11/1/2032				\$ 34,256.25		
5/1/2033		\$ 120,000	7.875%	\$ 34,256.25	\$ 178,513	\$ 750,000
11/1/2033				\$ 29,531.25		
5/1/2034		\$ 125,000	7.875%	\$ 29,531.25	\$ 179,063	\$ 625,000
11/1/2034				\$ 24,609.38		
5/1/2035		\$ 140,000	7.875%	\$ 24,609.38	\$ 174,219	\$ 485,000
11/1/2035				\$ 19,096.88		
5/1/2036		\$ 150,000	7.875%	\$ 19,096.88	\$ 178,194	\$ 335,000
11/1/2036				\$ 13,190.63		
5/1/2037		\$ 160,000	7.875%	\$ 13,190.63	\$ 176,381	\$ 175,000
11/1/2037				\$ 6,890.63		
5/1/2038		\$ 175,000	7.875%	\$ 6,890.63	\$ 173,781	\$ -

Buckeye Park Community Development District
Assessment Comparison - Budget
Fiscal Year 2026

Landowner	DEBT SERVICE	GENERAL FUND	General Fund Assessment				Debt Service Fund Assessment			Total Assessment - All Funds	Par Debt Outstanding at September 30, 2026	
	Equivalent Benefit Unit - 1 EBU = 1,000 Sq Ft Net Developable Land	Equivalent Benefit Unit - 1 EBU = 1,000 Sq Ft Net Developable Land	General Fund - Percentage Ownership	Debt Service - Percentage Ownership	Assessment without Discounts/Collection Costs	Discounts and Collection Costs	Total General Fund Assessment	Assessment without Discounts/Collection Costs	Discounts and Collection Costs			Total Debt Service Fund Assessment
Manatee County (41.901 Acres)	1709.93	N/A	N/A	N/a	Manatee County is not assessed for the General Fund nor the Debt Service Fund							
Lot 1	717.38	717.38	29.40%	90.27%	\$ 19,862.35	\$ 1,390.36	\$ 21,252.72	\$ 168,761.52	\$ 11,813.31	\$ 180,574.82	\$ 201,827.54	\$ 1,286,403.79
Lot 2	77.29	77.29	3.17%	9.73%	\$ 2,139.96	\$ 149.80	\$ 2,289.75	\$ 18,182.24	\$ 1,272.76	\$ 19,455.00	\$ 21,744.75	\$ 138,596.21
Lot 3	311.11	311.11	12.75%	N/A	\$ 8,613.85	\$ 602.97	\$ 9,216.82	No Debt on this Lot			\$ 9,216.82	
Lot 4	101.83	101.83	4.17%	N/A	\$ 2,819.38	\$ 197.36	\$ 3,016.74	No Debt on this Lot			\$ 3,016.74	
Lot 5	101.46	101.46	4.16%	N/A	\$ 2,809.23	\$ 196.65	\$ 3,005.88	No Debt on this Lot			\$ 3,005.88	
Lot 6	97.43	97.43	3.99%	N/A	\$ 2,697.54	\$ 188.83	\$ 2,886.37	No Debt on this Lot			\$ 2,886.37	
Lot 7	53.22	53.22	2.18%	N/A	\$ 1,473.44	\$ 103.14	\$ 1,576.58	No Debt on this Lot			\$ 1,576.58	
Lot 8	57.82	57.82	2.37%	N/A	\$ 1,600.92	\$ 112.06	\$ 1,712.99	No Debt on this Lot			\$ 1,712.99	
Lot 9	53.30	53.30	2.18%	N/A	\$ 1,475.69	\$ 103.30	\$ 1,578.99	No Debt on this Lot			\$ 1,578.99	
Lot 10	61.33	61.33	2.51%	N/A	\$ 1,697.95	\$ 118.86	\$ 1,816.81	No Debt on this Lot			\$ 1,816.81	
Lot 11	61.08	61.08	2.50%	N/A	\$ 1,691.18	\$ 118.38	\$ 1,809.56	No Debt on this Lot			\$ 1,809.56	
Lot 12	61.08	61.08	2.50%	N/A	\$ 1,691.18	\$ 118.38	\$ 1,809.56	No Debt on this Lot			\$ 1,809.56	
Lot 13	685.99	685.99	28.11%	N/A	\$ 18,993.33	\$ 1,329.53	\$ 20,322.87	No Debt on this Lot			\$ 20,322.87	
Total:	4150.25	2440.32	100.00%	100.00%	\$ 67,566.00	\$ 4,729.62	\$ 72,295.62	\$ 186,943.76	\$ 13,086.06	\$ 200,029.82	\$ 232,789.11	\$ 1,425,000.00