

Esplanade at Wellen Park

Community Development District

*Proposed Budget
Fiscal Year 2027*

Prepared By:

JPWard and Associates, LLC

2301 N.E. 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

Email: JimWard@JPWardAssociates.com

Esplanade at Wellen Park Community Development District
General Fund - Budget
Fiscal Year 2027

Description	Fiscal Year 2026 Budget	Actual at 02/09/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Notes
Revenues and Other Sources					
Carryforward	\$ 21,750	\$ 105	\$ 105	\$ 2,651	Prior Year Remaining Cash Used to Partially Fund 1st Quarter Operations
Assessment Revenue					
Assessments - On-Roll	\$ -	\$ -	\$ -	\$ -	- Assessment From Property Owner's
Contributions - Private Sources					
Taylor Morrison	\$ 112,071	\$ 25,000	\$ 112,071	\$ 183,458	Developer Funding of Operations
Total Revenue & Other Sources	\$ 133,821	\$ 25,105	\$ 112,176	\$ 186,109	
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	- Statutory Required Fees (Waived by Developer Board)
Executive					
Professional - Management	\$ 47,000	\$ 3,917	\$ 47,000	\$ 50,000	District Manager
Financial and Administrative					
Audit Services	\$ 4,000	\$ -	\$ -	\$ 3,400	Statutory Required Audit Yearly
Accounting Services	\$ 20,000	\$ 833	\$ 15,000	\$ 22,000	General and Debt Service Funds
Assessment Roll Preparation	\$ 20,000	\$ -	\$ 10,000	\$ 22,000	Maintenance of Assessment Rolls
Arbitrage Rebate Fees	\$ 500	\$ -	\$ -	\$ 500	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
Other Contractual Services					
Legal Advertising	\$ 4,000	\$ 312	\$ 6,000	\$ 4,000	Statutory Required Legal Advertising
Trustee Services	\$ 4,246	\$ -	\$ -	\$ 4,246	Trust Fees for Bonds
Dissemination Agent Services	\$ 3,500	\$ -	\$ -	\$ 3,500	Required Reporting for Bonds
Property Appraiser Fees	\$ 500	\$ -	\$ -	\$ 500	Fees to place assessments on tax Bills
Bank Service Fees	\$ 250	\$ -	\$ 100	\$ 250	Bank Fees - Governmental Bank Accounts
Communications and Freight Services					
Postage, Freight & Messenger	\$ 750	\$ -	\$ 250	\$ 750	Agenda and Other Misc. mailings
Computer Services (Web Site)	\$ 2,400	\$ 1,200	\$ 2,400	\$ 2,400	Statutory Maintenance of District Web Site

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Description	Fiscal Year 2026 Budget	Actual at 02/09/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Notes
Insurance	\$ 6,000	\$ 5,500	\$ 5,500	\$ 6,000	General Liability & D&O Liability Insurance
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
Printing and Binding	\$ 500	\$ 484	\$ 600	\$ 500	Agenda Books and Copies
Legal Services					
General Counsel	\$ 10,000	\$ 180	\$ 7,500	\$ 10,000	District Attorney
Validation	\$ -	\$ 2,880	\$ 5,000	\$ -	District Attorney
Other General Government Services					
Engineering Services	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay	\$ -	\$ -	\$ -	\$ -	N/A
Sub-Total	\$ 133,821	\$ 15,480	\$ 109,525	\$ 140,221	
Community Wide Irrigation System					
Professional Services					
Asset Management	\$ -	\$ -	\$ -	\$ -	- Field Operations Manager
Consumptive Use Permit Monitoring	\$ -	\$ -	\$ -	\$ 8,500	Compliance Requirements - Monitoring & Reporting
Utility Services					
Electric - Pump Station	\$ -	\$ -	\$ -	\$ -	- Pumps Station Electric
Electric - Recharge Pumps	\$ -	\$ -	\$ -	\$ -	- for water withdrawal from aquifer/irrigation lake
Repairs and Maintenance					
Pump Station and Wells	\$ -	\$ -	\$ -	\$ 24,546	Preventative Maint - Wet well water treatment and pump repairs
Recharge Pumps	\$ -	\$ -	\$ -	\$ -	- Pump and Meter Repairs
Main Line Irrigation System	\$ -	\$ -	\$ -	\$ -	- Irrigation Main line Repairs
Contingencies	\$ -	\$ -	\$ -	\$ -	- 4% of Repairs and Maintenance
Capital Outlay					
Irrigation Pump Station	\$ -	\$ -	\$ -	\$ -	- See CIP for Detail
Sub-Total	\$ -	\$ -	\$ -	\$ 33,046	
Reserves					
Operational Reserve (Future Years)	\$ -	\$ -	\$ -	\$ -	- N/A for FY 2027
Other Fees and Charges					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ -	\$ -	\$ -	\$ 12,842	Discounts/Fees on assessments on Tax Rolls
Sub-Total	\$ -	\$ -	\$ -	\$ 12,842	
Total Expenditures and Other Uses	\$ 133,821	\$ 15,480	\$ 109,525	\$ 186,109	

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Description	Fiscal Year 2026 Budget	Actual at 02/09/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Notes
Fund Balance:					
Change from Current Year Operations	\$ -	\$ 9,625	\$ 2,651	\$ -	Cash Over (Short) at Fiscal Year End
Fund Balance - Beginning	\$ 21,750		\$ 105	\$ 2,651	
Prior Year Carryforward	\$ (21,750)		\$ (105)	\$ (2,651)	Prior Year Carryforward used in Current Year
Fund Balance - Ending	<u>\$ -</u>		<u>\$ 2,651</u>	<u>\$ -</u>	

	FY 2026	FY 2027	
Unit Count	N/A	877	Estimated Units in District
Assessment Rate	N/A	\$ 212.21	
Cap Rate	N/A	\$ 254.65	