

Stoneybrook South
Community Development District

Adopted Budget
FY2027



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Stoneybrook South
Community Development District
Adopted Budget
FY2027
General Fund

	Adopted Budget FY2026	Actual Thru 6/30/26	Projected Next 3 Months	Total Projected 9/30/26	Adopted Budget FY2027
Revenues:					
Special Assessments	\$ 845,101	\$ 852,465	\$ -	\$ 852,465	\$ 845,101
Interest	12,000	13,200	3,750	16,950	12,000
Carry Forward Surplus	12,765	-	-	-	29,415
Total Revenues	\$ 869,866	\$ 865,665	\$ 3,750	\$ 869,415	\$ 886,516
Expenditures:					
Administrative:					
Supervisor Fees	\$ 8,000	\$ 4,000	\$ 2,000	\$ 6,000	\$ 8,000
FICA Expense	612	306	153	459	612
Engineering Fees	10,000	4,150	3,350	7,500	10,000
Attorney	15,000	3,410	2,590	6,000	15,000
Arbitrage	1,100	-	1,100	1,100	1,100
Dissemination	6,489	4,867	1,622	6,489	6,813
Annual Audit	3,700	3,700	-	3,700	3,800
Trustee Fees	9,350	4,434	4,434	8,869	8,870
Assessment Administration	6,489	6,489	-	6,489	6,813
Management Fees	46,350	34,763	11,588	46,350	48,668
Information Technology	1,947	1,460	487	1,947	2,044
Website Maintenance	1,298	974	325	1,298	1,363
Telephone	50	-	13	13	50
Postage	500	215	85	300	500
Printing & Binding	400	5	25	30	400
Insurance	7,547	7,273	-	7,273	7,547
Legal Advertising	2,500	238	2,262	2,500	2,500
Other Current Charges	1,200	519	241	760	1,200
Office Supplies	100	3	2	5	100
Property Appraiser Fee	700	1,190	-	1,190	1,200
Property Taxes	50	-	-	-	10
Dues, Licenses & Subscriptions	175	175	-	175	175
Total Administrative:	\$ 123,557	\$ 78,169	\$ 30,276	\$ 108,445	\$ 126,766
Operations & Maintenance					
Field Services	\$ 18,987	\$ 14,240	\$ 4,747	\$ 18,987	\$ 19,936
Property Insurance	16,874	14,231	-	14,231	16,874
Electric	52,998	35,822	11,550	47,372	52,998
Streetlights	170,028	122,561	42,000	164,561	170,028
Reclaimed Water	172,818	87,374	42,000	129,374	172,818
Landscape Maintenance	236,184	167,524	55,558	223,083	243,442
Landscape Contingency	18,434	1,903	10,000	11,903	18,434
Tree Trimming	2,304	-	2,300	2,300	2,304
Aquatic Maintenance	4,822	4,159	1,861	6,020	8,904
Irrigation Repairs	16,130	11,692	4,000	15,692	16,130
Entry & Walls Maintenance	4,608	947	1,250	2,197	4,608
Fountain Repair & Maintenance	6,913	10,800	331	11,131	6,913
Miscellaneous - Stormwater Control	2,304	-	1,150	1,150	2,304
Mitigation Monitoring & Maintenance	6,775	2,558	849	3,407	6,775
Pressure Washing	2,304	874	1,200	2,074	2,304
Repairs & Maintenance	4,608	1,383	1,118	2,501	4,608
Sidewalk Repair & Maintenance	2,304	-	1,150	1,150	2,304
Roadway Repair & Maintenance - Storm Gutters	2,304	-	1,150	1,150	2,304
Contingency	4,608	-	2,300	2,300	4,608
Security	-	1,356	-	1,356	1,152
Total Operations & Maintenance:	\$ 746,309	\$ 477,425	\$ 184,514	\$ 661,939	\$ 759,750
Total Expenditures	\$ 869,866	\$ 555,593	\$ 214,790	\$ 770,384	\$ 886,516
Excess Revenues (Expenditures)	\$ 0	\$ 310,072	\$ (211,040)	\$ 99,031	\$ 0

Net Assessment	\$845,101
Collection Cost (6%)	\$53,943
Gross Assessment	<u>\$899,044</u>

Stoneybrook South

Community Development District

Gross Per Unit Assessment Comparison Chart

FY2027

Property Type	Platted Units	Gross Per Unit	Gross Total
Apartment	304	\$11.50	\$3,496
Condo	168	\$342.96	\$57,617
Townhome	181	\$445.84	\$80,697
Single Family 40'	82	\$548.72	\$44,995
Single Family 50'	698	\$685.90	\$478,758
Single Family 60'	197	\$823.08	\$162,147
Single Family 80'	65	\$1,097.44	\$71,334
Total	1695		\$899,044

FY2026

Property Type	Platted Units	Gross Per Unit	Gross Total
Apartment	304	\$11.50	\$3,496
Condo	168	\$342.96	\$57,617
Townhome	181	\$445.84	\$80,697
Single Family 40'	82	\$548.72	\$44,995
Single Family 50'	698	\$685.90	\$478,758
Single Family 60'	197	\$823.08	\$162,147
Single Family 80'	65	\$1,097.44	\$71,334
Total	1695		\$899,044

Variance Chart

Property Type	Platted Units	% Increase	Gross Per Unit	Gross Total
Apartment	304	0%	\$0.00	\$0
Condo	168	0%	\$0.00	\$0
Townhome	181	0%	\$0.00	\$0
Single Family 40'	82	0%	\$0.00	\$0
Single Family 50'	698	0%	\$0.00	\$0
Single Family 60'	197	0%	\$0.00	\$0
Single Family 80'	65	0%	\$0.00	\$0
Total	1695			\$0

Shared Costs

Operations & Maintenance		FY2026	FY2026	Total Adopted	SS CDD	SSC CDD
Descriptions		Budget	Projections	2027 Budget	46%	54%
1	Field Services	\$41,200	\$41,200	\$43,260	\$19,936	\$23,324
2	Property Insurance	\$36,615	\$30,938	\$36,615	\$16,874	\$19,741
3	Electric	\$115,000	\$98,077	\$115,000	\$52,998	\$62,002
4	Streetlights	\$368,946	\$341,486	\$368,946	\$170,028	\$198,918
5	Water & Sewer	\$375,000	\$275,575	\$375,000	\$172,818	\$202,182
6	Landscape Maintenance	\$512,498	\$471,908	\$528,248	\$243,442	\$284,806
7	Landscape Contingency	\$40,000	\$37,040	\$40,000	\$18,434	\$21,566
8	Tree Trimming	\$5,000	\$5,000	\$5,000	\$2,304	\$2,696
9	Lake Maintenance	\$10,464	\$13,034	\$19,320	\$8,904	\$10,416
10	Irrigation Repairs	\$35,000	\$34,075	\$35,000	\$16,130	\$18,870
11	Entry & Walls Maintenance	\$10,000	\$4,733	\$10,000	\$4,608	\$5,392
12	Fountain Repair & Maintenance	\$15,000	\$23,977	\$15,000	\$6,913	\$8,087
13	Miscellaneous - Stormwater Control	\$5,000	\$2,500	\$5,000	\$2,304	\$2,696
14	Mitigation Monitoring & Maintenance	\$14,701	\$7,380	\$14,701	\$6,775	\$7,926
15	Pressure Washing	\$5,000	\$4,509	\$5,000	\$2,304	\$2,696
16	Repairs & Maintenance	\$10,000	\$5,381	\$10,000	\$4,608	\$5,392
17	Sidewalk Repair & Maintenance	\$5,000	\$2,500	\$5,000	\$2,304	\$2,696
18	Roadway Repair & Maintenance - Storm Gutters	\$5,000	\$2,500	\$5,000	\$2,304	\$2,696
19	Contingency	\$10,000	\$5,000	\$10,000	\$4,608	\$5,392
20	Security	\$0	\$2,921	\$2,500	\$1,152	\$1,348
Total		\$1,619,424	\$1,409,734	\$1,648,590	\$759,750	\$888,840

Stoneybrook South

Community Development District

GENERAL FUND BUDGET

REVENUES:

Special Assessments – Tax Collector

The District will levy a non-ad valorem special assessment on all the assessable property within the District in order to fund all the operating and maintenance expenditures during the fiscal year. These assessments are billed on tax bills.

Interest

The District will invest surplus funds with State Board of Administration.

EXPENDITURES:

Administrative:

Supervisor Fees

Chapter 190 of the Florida Statutes allows for each member of the Board of Supervisors to be compensated \$200 per meeting, not to exceed \$4,800 per year to each Supervisor for the time devoted to District business and meetings. The amount is based on 5 Supervisors attending 8 meetings during the fiscal year.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor checks.

Engineering Fees

The District's engineer, Kimley-Horn and Associates, Inc., will be providing general engineering services to the District, e.g. attendance and preparation for board meetings, review of invoices, preparation and review of contract specifications and bid documents, and various projects assigned as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel, Straley, Robin & Vericker, will be providing general legal services to the District, e.g. attendance and preparation for board meetings, preparation and review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Stoneybrook South

Community Development District

GENERAL FUND BUDGET

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series 2014 Special Assessment Bonds Assessment Area Two-A Project and the Series 2023 Special Assessment Refunding Bonds. The District has contracted with LLS Tax Solutions, Inc. for this service.

Bond Series	Annual
2014 Special Assessment	\$550
2023 Special Assessment	\$550
Total	\$1,100

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. The District has contracted with Governmental Management Services-Central Florida, LLC for this service on the Series 2014 Special Assessment Bonds Assessment Area Two-A Project and the Series 2023 Special Assessment Refunding Bonds.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The District has contracted with Grau and Associates for this service.

Trustee Fees

The District will pay annual trustee fees for the Series 2014 Special Assessment Bonds Assessment Area Two-A Project and the Series 2023 Special Assessment Refunding Bonds that are deposited with a Trustee at USBank.

Assessment Administration

The District has contracted with Governmental Management Services-Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Management Fees

The District has contracted with Governmental Management Services-Central Florida, LLC to provide Management, Accounting and Recording Secretary Services for the District. The services include, but not limited to, recording and transcription of board meetings, budget preparation, all financial reporting, annual audit, etc.

Information Technology

The District has contracted with Governmental Management Services-Central Florida, LLC for costs related to District's information systems, which include but are not limited to video conferencing service, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Stoneybrook South

Community Development District

GENERAL FUND BUDGET

Website Maintenance

The District has contracted with Governmental Management Services-Central Florida, LLC for the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Telephone

Telephone and fax machine.

Postage

The District incurs charges for mailing of agenda packages, overnight deliveries, checks for vendors and other required correspondence.

Printing & Binding

Printing and binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Insurance

The District's general liability and public officials liability insurance coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Legal Advertising

The District is required to advertise various notices for Board meetings, public hearings, etc. in a newspaper of general circulation.

Other Current Charges

Represents any miscellaneous expenses incurred during the fiscal year such as bank fees, deposit slips, stop payments, etc.

Office Supplies

The District incurs charges for office supplies that need to be purchased during the fiscal year.

Property Appraiser Fee

Represents an annual fee charged by Osceola County Property Appraiser's office for assessment administration services.

Property Taxes

Represents estimated fees charged by Osceola County Tax Collector's Office for all assessable property within the District.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Commerce for \$175. This is the only expense under this category for the District.

Stoneybrook South

Community Development District

GENERAL FUND BUDGET

Operations & Maintenance:

The District has adopted for FY27 a shared cost for a maintenance costs. 46% of the maintenance costs will be allocated to Stoneybrook South and 54% will be allocated to Stoneybrook South at ChampionsGate during Fiscal Year 2027. The maintenance costs will be considered shared costs between the two districts and will be allocated based on the number of platted equivalent assessment units (EAUs) in each district in accordance with the Interlocal Agreement between Stoneybrook South and Stoneybrook South at ChampionsGate regarding the joint maintenance.

Field Services

Provide onsite field management of contracts for the District such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Property Insurance

Represents estimated costs for the annual coverage of property insurance. Coverage will be provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Stoneybrook South

Community Development District

GENERAL FUND BUDGET

Electric

Represents cost of electric services for areas within the District. Areas include monument lighting, fountains, etc. District currently has the following accounts with Duke Energy.

Account #	Description	Monthly	Annual
9100 8720 7117	1300 Stoneybrook Blvd S, Fountain	\$1,170	\$14,040
9100 8717 4371	14381 Mickelson Ct., Fountain	\$470	\$5,640
9100 8717 4876	100 Double Eagle Dr, Sign/Lighting	\$1,175	\$14,100
9100 8720 7836	1400 Deuce Cir, Entry Monument	\$35	\$420
9100 8720 8093	8900 Leaderboard Ln, Lighting	\$45	\$540
9100 8720 8530	15511 Oasis Club Blvd, Gatehouse Lighting	\$50	\$600
9100 8720 8803	1200 Oasis Club Blvd, Meter B	\$35	\$420
9100 8720 9010	9160 Tri County Rd, Irrigation 1	\$35	\$420
9100 8720 9755	14431 Bunker Drive, Fountain	\$590	\$7,080
9100 8720 9995	1500 Rolling Fairway Dr, Entry Monument	\$35	\$420
9100 8721 0518	1300 Stoneybrook Blvd S, 000 Blk	\$45	\$540
9100 8723 5004	1400 Stoneybrook Blvd S, Sign	\$35	\$420
9100 8723 5327	15101 Mulligan Blvd, West Entry	\$35	\$420
9100 8723 5533	1500 Flange Dr, Entry Monument Light	\$35	\$420
9100 8723 6039	9100 Iron Drive	\$35	\$420
9100 8723 6253	1200 Stoneybrook Blvd S, Pump, Fountains	\$210	\$2,520
9100 8723 6766	9160 Tri County Rd, Irrigation 2	\$35	\$420
9100 8723 7478	13241 Westside Blvd. South, Fountain	\$510	\$6,120
9100 8723 7957	14471 Mickelson Ct., Fountain	\$500	\$6,000
9100 8723 8205	1200 Stoneybrook Blvd S, 000/Meter A	\$50	\$600
9100 8727 1157	14031 Mickelson Ct, Entry Monument	\$35	\$420
9100 8577 8408	1521 Olympic Club Blvd, Entrance Lights	\$50	\$600
9100 8581 1139	60401 Whistling Straits Blvd, Gate	\$100	\$1,200
9100 8581 2255	90191 Leopard Creek Drive, Irrigation	\$35	\$420
9101 2416 4654	11891 S Westside Blvd	\$500	\$6,000
9101 2415 3809	87251 Bella Citta Blvd	\$575	\$6,900
9101 2774 0771	11351 Whistling Straits	\$650	\$7,800
9101 4599 8975	87831 Beth page Ln	\$520	\$6,240
9101 4602 1723	88251 Falling Oak Dr	\$180	\$2,160
9101 4624 1484	11981 Trappers Loop	\$375	\$4,500
9101 6521 6893	14561 Olympic Club Blvd	\$255	\$3,060
9101 6548 7109	10971 Blackwolf Run Rd Fountain	\$220	\$2,640
	Contingency		\$11,500
Total			\$115,000

Stoneybrook South

Community Development District

GENERAL FUND BUDGET

Streetlights

Represents cost of streetlighting services maintained by the District. The District currently has the following accounts with Duke Energy.

Account #	Description	Monthly	Annual
9100 8723 6576	000 Westside Blvd Lite, Stnbrk S Trc F PH1SL	\$470	\$5,640
9100 8723 8643	000 Westside Blvd Lite, SL	\$720	\$8,640
9100 8717 3619	000 Oasis Club Blvd, Lite, Tract I-J1 PH2B SL	\$740	\$8,880
9100 8717 3867	000 Oasis Club Blvd, Lite, Tract I-J1 PH2A SL	\$660	\$7,920
9100 8717 4107	1551 Flange Dr, Stnybrk S J2-3 PH1 SL	\$1,040	\$12,480
9100 8717 4636	000 Westside Blvd Lite, WS Blvd Ext	\$500	\$6,000
9100 8720 7357	000 Stoneybrook Blvd S Lite, Tract H	\$2,800	\$33,600
9100 8720 7604	000 Oasis Club Blvd Lite, Tract I-J1 PH1A SL	\$500	\$6,000
9100 8720 8316	000 Westside Blvd Lite, Stnbrk S Trc F PH2SL	\$1,125	\$13,500
9100 8720 9250	000 Stoneybrook Blvd S Lite Tract 01	\$550	\$6,600
9100 8720 9531	000 Oasis Club Blvd Lite, Tract I-J1 PH1B SL	\$310	\$3,720
9100 8721 0245	000 Stoneybrook BLVD S Lite, Tract G123	\$1,585	\$19,020
9100 8721 0774	1300 Stoneybrook Blvd S, Lite	\$470	\$5,640
9100 8723 5757	000 Stoneybrook Blvdd S Lite, Tract C	\$985	\$11,820
9100 8723 7212	000 Oasis Club Blvd Lite, SL	\$1,370	\$16,440
9100 8723 7684	000 Stoneybrook Blvd S Lite, Tract C1B	\$630	\$7,560
9100 8723 8445	000 Stoneybrook Blvd S, Lite, Tract E1 SLs	\$440	\$5,280
9100 8723 8908	0 Stoneybrook Blvd S Lite, Lights	\$1,875	\$22,500
9100 8727 1438	1551 Flange Dr, Stnybrk S J2-3 PH2 SL	\$765	\$9,180
9100 8577 8680	000 Tri County Rd, N Parcel Entry	\$960	\$11,520
9100 8581 2560	0000 Whistling Straits Blvd Lite	\$1,830	\$21,960
9100 8577 8185	000 Westside Blvd Lite, SB Tract K SL	\$660	\$7,920
9100 8577 8911	0 Westside Blvd Lite, Fox Prop West Blvd SL	\$795	\$9,540
9100 8581 1402	000 Bella Citta Blvd Lite	\$765	\$9,180
9100 8581 1600	000 Westside Blvd Lite, SS Tract K PH3 SL	\$660	\$7,920
9100 8581 1874	000 Westside Blvd Lite, SS Tract K PH2 SL	\$685	\$8,220
9100 8581 2099	00000 Westside Blvd Lite Fox Prop PH2C1	\$950	\$11,400
9101 4906 9762	0000 Westside Blvd Lite, Fox Prop PH3b SL	\$515	\$6,180
9101 4907 2057	000 Westside Blvd Lite, Lite Fox Prop PH3A SL	\$1,055	\$12,660
9101 6872 8662	00 Whistling Straits Blvd Lit, Fox Prop X SL	\$1,965	\$23,580
9101 7466 6458	0000 Bella Citta Blvd Lite	\$950	\$11,400
9101 7471 8825	00 Bella Citta Blvd Lite	\$525	\$6,300
	Contingency		\$10,746
Total			\$368,946

Stoneybrook South

Community Development District

GENERAL FUND BUDGET

Reclaimed Water

Represents cost for water services for areas within the District. The District currently has the following accounts with Toho Water Authority.

Account #	Description	Monthly	Annual
2166394-1188660	9100 E Stoneybrook Boulevard Blk#3	\$3,800	\$45,600
2166394-1188670	9100 E Stoneybrook South Blk#6	\$9,760	\$117,120
2166394-1196480	9100 E Stoneybrook Boulevard Blk#11	\$2,650	\$31,800
2166394-1274540	1500 A Oasis Club Blvd Blk Even	\$4,000	\$48,000
2166394-1274550	1500 B Oasis Club Blvd Blk Even	\$30	\$360
2166394-1279350	8900 Bella Cita Blvd Blk Odd	\$80	\$960
2166394-33016799	1600 Even Moon Valley Drive	\$75	\$900
2627512-33111069	1500 Olympic Club Blvd. Meter A	\$2,500	\$30,000
2627512-33169919	1000 Whistling Straits Blvd Block	\$85	\$1,020
2627512-33254859	1000 Westside Block ODD Blvd 2" RM	\$6,900	\$82,800
2627512-33319269	8703 Bella Cita Blvd	\$250	\$3,000
	Contingency		\$13,440
Total			\$375,000

Landscape Maintenance

The District will maintain the landscaping within the common areas of the District after installation of landscape material has been completed. The District has contracted with Floralawn 2, Inc. for this service.

Description	Monthly	Annual
Landscape Maintenance - SS CDD	\$20,612	\$247,344
Landscape Maintenance - SSC CDD	\$16,366	\$196,392
Fox North & X Tract	\$2,195	\$26,340
Golf Course Ponds - SS CDD	\$525	\$6,300
Golf Course Ponds - SSC CDD	\$788	\$9,450
Palm Trimming		\$28,320
Contingency - 3% Increase		\$14,102
Total		\$528,248

Landscape Contingency

Represents estimated costs for any additional landscape expenses such as installation of annual plant replacement, mulch, tree replacement and any other landscape expenses not covered under the monthly landscape contract.

Tree Trimming

Represents estimated cost for the tree trimming service to areas within the District.

Stoneybrook South

Community Development District

GENERAL FUND BUDGET

Aquatic Maintenance

Represents cost for maintenance to the ponds located within the District. The District has contracted with The Lake Doctors, Inc. for the inspections, treatment and prevention of noxious aquatic weeds and algae.

Description	Monthly	Annual
Pond Maintenance - SS (4 Ponds)	\$200	\$2,400
Pond Maintenance - SS (3 Additional Ponds)	\$290	\$3,480
Pond Maintenance - SSC (11 Ponds)	\$695	\$8,340
Pond Maintenance - SSC (4 Additional Ponds)	\$425	\$5,100
Total		\$19,320

Irrigation Repairs

Represents estimated costs for any supplies and repairs to the irrigation system maintained by the District.

Entry & Walls Maintenance

Represents estimated costs to repair and maintain entry monuments and walls within the District.

Fountain Repair & Maintenance

Represents estimated repair and maintenance cost to the fountain structures maintained by the District.

Miscellaneous – Stormwater Control

Represents estimated costs for the stormwater analysis requirement and any unforeseen repair costs to stormwater system.

Mitigation Monitoring & Maintenance

Represents estimated costs for environmental monitoring, reporting and maintenance of mitigation areas within the District boundaries. The District has contracted with Bio-Tech Consulting, Inc. for the mitigation monitoring and maintenance and Tigris Aquatic Services LLC for the cogon grass treatments.

Description	Annual
Semi-Annual Monitoring - \$1,000 per event	\$2,000
Annual Mitigation Monitoring	\$1,600
Quarterly Maintenance - Mitigation Areas - \$875 per event	\$3,500
Total	\$7,100

Description	Monthly	Annual
Cogon Grass Treatment	\$615	\$7,380
Contingency		\$221
Total		\$7,601

Stoneybrook South
Community Development District
GENERAL FUND BUDGET

Pressure Washing

Represents estimated cost to pressure wash common areas sidewalks, curbs and monuments maintained by the District as needed.

Repairs & Maintenance

Represents estimated costs for any repairs and maintenance to common areas maintained by the District.

Sidewalk Repair & Maintenance

Represents estimated cost to repair and maintain sidewalks within the District.

Roadway Repair & Maintenance – Storm Gutters

Represents estimated cost for any unforeseen repairs and maintenance to the storm gutters maintained by the District.

Contingency

Represents any additional field expense that may not have been provided for in the budget.

Security

Represents security services for off duty enforcement provided by Osceola County Sheriff's Office.

Stoneybrook South
Community Development District
Adopted Budget
FY2027
Capital Reserve Fund

	Adopted Budget FY2026	Actual Thru 6/30/26	Projected Next 3 Months	Total Projected 9/30/26	Adopted Budget FY2027
Revenues:					
Interest	\$ 48,000	\$ 37,842	\$ 9,000	\$ 46,842	\$ 44,000
Total Revenues	\$ 48,000	\$ 37,842	\$ 9,000	\$ 46,842	\$ 44,000
Expenditures:					
Contingency	\$ 600	\$ -	\$ -	\$ -	\$ 600
Capital Outlay	49,617	67,299	58,857	126,155	18,556
Total Expenditures	\$ 50,217	\$ 67,299	\$ 58,857	\$ 126,155	\$ 19,156
Excess Revenues (Expenditures)	\$ (2,217)	\$ (29,457)	\$ (49,857)	\$ (79,313)	\$ 24,844
Fund Balance - Beginning	\$ 1,418,257	\$ 1,428,557	\$ -	\$ 1,428,557	\$ 1,349,243
Fund Balance - Ending	\$ 1,416,040	\$ 1,399,100	\$ (49,857)	\$ 1,349,243	\$ 1,374,087

FY2026 Updated Expenses			
Description	Total Amount	SS CDD 46%	SSC CDD 54%
4 New Park Benches	\$3,306	\$1,521	\$1,785
Fountain Pump Replacement - Bell & Gossett 7.5HP 3PH 1800 RPM	\$8,803	\$4,049	\$4,754
Entrance Columns Repair	\$95,651	\$44,000	\$51,652
Fountain Installation - Fallen Oak & Downswing	\$38,765	\$17,832	\$20,933
Stormwater Pond Bulkhead Repair	\$53,420	\$24,573	\$28,847
Stormwater Pond Bulkhead Repair	\$74,306	\$34,181	\$40,125
Total	\$274,251	\$126,155	\$148,096

FY2027 Adopted Expenses			
Description	Total Amount	SS CDD 46%	SSC CDD 54%
Monument Painting - 3 Monuments	\$40,340	\$18,556	\$21,783
Total	\$40,340	\$18,556	\$21,783

Stoneybrook South
Community Development District
Adopted Budget
FY2027
Debt Service Fund
Series 2014

	Adopted Budget	Actual Thru	Projected Next	Total Projected	Adopted Budget
	FY2026	6/30/26	3 Months	9/30/26	FY2027

Revenues:

Special Assessments	\$ 1,040,511	\$ 1,049,578	\$ -	\$ 1,049,578	\$ 1,040,511
Interest	85,000	59,242	18,750	77,992	78,000
Carry Forward Surplus	1,499,200	1,510,816	-	1,510,816	1,649,557

Total Revenues	\$ 2,624,711	\$ 2,619,635	\$ 18,750	\$ 2,638,385	\$ 2,768,069
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Expenditures:

Series 2014

Interest - 11/01	\$ 321,463	\$ 321,463	\$ -	\$ 321,463	\$ 312,366
Principal - 11/01	355,000	355,000	-	355,000	370,000
Interest - 05/01	312,366	312,366	-	312,366	302,884

Total Expenditures	\$ 988,828	\$ 988,828	\$ -	\$ 988,828	\$ 985,250
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Excess Revenues (Expenditures)	\$ 1,635,883	\$ 1,630,807	\$ 18,750	\$ 1,649,557	\$ 1,782,819
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Principal - 11/1/2027	\$390,000
Interest - 11/1/2027	<u>\$302,884</u>
Total	<u><u>\$692,884</u></u>

Net Assessment	\$1,040,511
Collection Cost (6%)	<u>\$66,416</u>
Gross Assessment	<u><u>\$1,106,927</u></u>

Property Type	Units	Gross Per Unit	Gross Total
Townhome	181	\$1,094	\$197,969
Single Family 40'	82	\$1,302	\$106,771
Single Family 50'	491	\$1,406	\$690,469
Single Family 80'	65	\$1,719	\$111,719
Total	819		\$1,106,927

Stoneybrook South Community Development District
Series 2014, Special Assessment Bonds
Assessment Area Two-A Project
(Term Bonds Combined)

Amortization Schedule

Date	Balance	Principal	Interest	Annual
11/1/26	\$ 11,640,000	\$ 370,000	\$ 312,365.63	\$ 682,365.63
5/1/27	\$ 11,270,000	\$ -	\$ 302,884.38	\$ -
11/1/27	\$ 11,270,000	\$ 390,000	\$ 302,884.38	\$ 995,768.75
5/1/28	\$ 10,880,000	\$ -	\$ 292,890.63	\$ -
11/1/28	\$ 10,880,000	\$ 410,000	\$ 292,890.63	\$ 995,781.25
5/1/29	\$ 10,470,000	\$ -	\$ 282,384.38	\$ -
11/1/29	\$ 10,470,000	\$ 430,000	\$ 282,384.38	\$ 994,768.75
5/1/30	\$ 10,040,000	\$ -	\$ 271,365.63	\$ -
11/1/30	\$ 10,040,000	\$ 455,000	\$ 271,365.63	\$ 997,731.25
5/1/31	\$ 9,585,000	\$ -	\$ 259,706.25	\$ -
11/1/31	\$ 9,585,000	\$ 480,000	\$ 259,706.25	\$ 999,412.50
5/1/32	\$ 9,105,000	\$ -	\$ 247,406.25	\$ -
11/1/32	\$ 9,105,000	\$ 505,000	\$ 247,406.25	\$ 999,812.50
5/1/33	\$ 8,600,000	\$ -	\$ 234,465.63	\$ -
11/1/33	\$ 8,600,000	\$ 530,000	\$ 234,465.63	\$ 998,931.25
5/1/34	\$ 8,070,000	\$ -	\$ 220,884.38	\$ -
11/1/34	\$ 8,070,000	\$ 555,000	\$ 220,884.38	\$ 996,768.75
5/1/35	\$ 7,515,000	\$ -	\$ 206,662.50	\$ -
11/1/35	\$ 7,515,000	\$ 585,000	\$ 206,662.50	\$ 998,325.00
5/1/36	\$ 6,930,000	\$ -	\$ 190,575.00	\$ -
11/1/36	\$ 6,930,000	\$ 615,000	\$ 190,575.00	\$ 996,150.00
5/1/37	\$ 6,315,000	\$ -	\$ 173,662.50	\$ -
11/1/37	\$ 6,315,000	\$ 650,000	\$ 173,662.50	\$ 997,325.00
5/1/38	\$ 5,665,000	\$ -	\$ 155,787.50	\$ -
11/1/38	\$ 5,665,000	\$ 685,000	\$ 155,787.50	\$ 996,575.00
5/1/39	\$ 4,980,000	\$ -	\$ 136,950.00	\$ -
11/1/39	\$ 4,980,000	\$ 725,000	\$ 136,950.00	\$ 998,900.00
5/1/40	\$ 4,255,000	\$ -	\$ 117,012.50	\$ -
11/1/40	\$ 4,255,000	\$ 760,000	\$ 117,012.50	\$ 994,025.00
5/1/41	\$ 3,495,000	\$ -	\$ 96,112.50	\$ -
11/1/41	\$ 3,495,000	\$ 805,000	\$ 96,112.50	\$ 997,225.00
5/1/42	\$ 2,690,000	\$ -	\$ 73,975.00	\$ -
11/1/42	\$ 2,690,000	\$ 850,000	\$ 73,975.00	\$ 997,950.00
5/1/43	\$ 1,840,000	\$ -	\$ 50,600.00	\$ -
11/1/43	\$ 1,840,000	\$ 895,000	\$ 50,600.00	\$ 996,200.00
5/1/44	\$ 945,000	\$ -	\$ 25,987.50	\$ -
11/1/44	\$ 945,000	\$ 945,000	\$ 25,987.50	\$ 996,975.00
Totals		\$ 11,640,000	\$ 6,990,991	\$ 18,630,990.63

Stoneybrook South
Community Development District
Adopted Budget
FY2027
Debt Service Fund
Series 2023

	Adopted Budget	Actual Thru	Projected Next	Total Projected	Adopted Budget
	FY2026	6/30/26	3 Months	9/30/26	FY2027

Revenues:

Special Assessments	\$	581,771	\$	586,839	\$	-	\$	586,839	\$	581,771
Interest		12,000		10,358		1,800		12,158		8,000
Carry Forward Surplus		252,858		257,081		-		257,081		271,098

Total Revenues	\$	846,628	\$	854,279	\$	1,800	\$	856,079	\$	860,868
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Expenditures:

Series 2023

Interest - 11/01	\$	144,491	\$	144,491	\$	-	\$	144,491	\$	137,165
Principal - 05/01		296,000		296,000		-		296,000		311,000
Interest - 05/01		144,491		144,491		-		144,491		137,165

Total Expenditures	\$	584,981	\$	584,981	\$	-	\$	584,981	\$	585,329
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Excess Revenues (Expenditures)	\$	261,647	\$	269,298	\$	1,800	\$	271,098	\$	275,539
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Interest - 11/1/2027	<u>\$129,467</u>
Total	<u>\$129,467</u>

Net Assessment	\$581,771
Collection Cost (6%)	<u>\$37,134</u>
Gross Assessment	<u>\$618,905</u>

Property Type	Units	Gross Per Unit	Gross Total
Apartment	304	\$117	\$35,519
Condo **	162	\$771	\$124,871
Single Family 50'	207	\$1,095	\$226,742
Single Family 60'	197	\$1,177	\$231,773
Total	870		\$618,905

Stoneybrook South Community Development District
Series 2023, Special Assessment Refunding Bonds
Assessment Area One Project
(Term Bonds Due 5/1/2039)

Amortization Schedule

Date	Balance	Coupon	Principal	Interest	Annual
11/1/26	\$ 5,542,000	4.950%	\$ -	\$ 137,164.50	\$ 137,164.50
5/1/27	\$ 5,542,000	4.950%	\$ 311,000	\$ 137,164.50	\$ -
11/1/27	\$ 5,231,000	4.950%	\$ -	\$ 129,467.25	\$ 577,631.75
5/1/28	\$ 5,231,000	4.950%	\$ 329,000	\$ 129,467.25	\$ -
11/1/28	\$ 4,902,000	4.950%	\$ -	\$ 121,324.50	\$ 579,791.75
5/1/29	\$ 4,902,000	4.950%	\$ 343,000	\$ 121,324.50	\$ -
11/1/29	\$ 4,559,000	4.950%	\$ -	\$ 112,835.25	\$ 577,159.75
5/1/30	\$ 4,559,000	4.950%	\$ 361,000	\$ 112,835.25	\$ -
11/1/30	\$ 4,198,000	4.950%	\$ -	\$ 103,900.50	\$ 577,735.75
5/1/31	\$ 4,198,000	4.950%	\$ 382,000	\$ 103,900.50	\$ -
11/1/31	\$ 3,816,000	4.950%	\$ -	\$ 94,446.00	\$ 580,346.50
5/1/32	\$ 3,816,000	4.950%	\$ 399,000	\$ 94,446.00	\$ -
11/1/32	\$ 3,417,000	4.950%	\$ -	\$ 84,570.75	\$ 578,016.75
5/1/33	\$ 3,417,000	4.950%	\$ 419,000	\$ 84,570.75	\$ -
11/1/33	\$ 2,998,000	4.950%	\$ -	\$ 74,200.50	\$ 577,771.25
5/1/34	\$ 2,998,000	4.950%	\$ 439,000	\$ 74,200.50	\$ -
11/1/34	\$ 2,559,000	4.950%	\$ -	\$ 63,335.25	\$ 576,535.75
5/1/35	\$ 2,559,000	4.950%	\$ 462,000	\$ 63,335.25	\$ -
11/1/35	\$ 2,097,000	4.950%	\$ -	\$ 51,900.75	\$ 577,236.00
5/1/36	\$ 2,097,000	4.950%	\$ 489,000	\$ 51,900.75	\$ -
11/1/36	\$ 1,608,000	4.950%	\$ -	\$ 39,798.00	\$ 580,698.75
5/1/37	\$ 1,608,000	4.950%	\$ 510,000	\$ 39,798.00	\$ -
11/1/37	\$ 1,098,000	4.950%	\$ -	\$ 27,175.50	\$ 576,973.50
5/1/38	\$ 1,098,000	4.950%	\$ 535,000	\$ 27,175.50	\$ -
11/1/38	\$ 563,000	4.950%	\$ -	\$ 13,934.25	\$ 576,109.75
5/1/39	\$ 563,000	4.950%	\$ 563,000	\$ 13,934.25	\$ -
11/1/39	\$ -	4.950%	\$ -	\$ -	\$ 576,934.25
Totals			\$ 5,542,000	\$ 2,108,106	\$ 7,650,106.00