



Amelia National Community Development District
Adopted Fiscal Year 2026 Annual Operational & Maintenance Budget

	FY 2026 Adopted Budget
<u>Revenues</u>	
On Roll Assessments	\$ 243,528.62
Off Roll Assessments	73,016.38
Other Income & Other Financing Sources	-
Interest Income	-
Net Revenues	\$ 316,545.00
<u>Expenditures</u>	
Supervisor Fees	\$ 7,000.00
Public Official Insurance	3,830.00
Trustee Fees	8,296.76
District Management Fees	38,100.00
Field Management Fees	11,100.00
District Engineer	5,000.00
District Engineer - Reserves	2,000.00
Engineering Inspections - Reserves	5,000.00
Disclosure Agent	5,000.00
Property Appraiser Fee	6,500.00
District Counsel	4,000.00
Assessment Administration	7,500.00
Re-amortization Schedule	500.00
Audit Fees	4,800.00
Arbitrage	1,000.00
Tax Document Preparation Fee	48.00
Legal Advertising	1,000.00
Bank Fees	100.00
Contingency/Miscellaneous	28,281.00
Website Maintenance	2,700.00
Office Misc (Phone/Postage/Copies/Supplies/etc)	750.00
Dues, Licenses & Fees	175.00
Electric	10,000.00
Wetlands Water Table Management	5,100.00
General Insurance	4,978.20
Crime Insurance	500.00
Repairs & Maintenance - Entry	5,000.00
Repairs & Maintenance - Irrigation/wetland tree maintenance	8,000.00
Lake Maintenance	38,500.00
Landscape Maintenance	53,786.04
Landscape Improvement	4,000.00
Lake Improvements Repairs and Maint	4,000.00
Lake Treatment	5,000.00
Front Entry Refurbishment	-
Entry Decorations	5,000.00
Lake Improvements/Aerators New	30,000.00
Operating & Maintenance Expenditures	\$ 316,545.00
Net Income (Loss)	\$ -
	\$ -



Amelia National CDD Fiscal Year 2026

Budget Item Description

Revenues:

On-Roll Assessments

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. Assessments collected via the tax collector are referred to as “On-Roll Assessments.”

Expenditures:

Supervisor Fees

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for meeting attendance and to receive up to \$200.00 per meeting plus payroll taxes. The amount for the Fiscal Year is based upon all supervisors attending the meetings.

Public Official Insurance

Supervisors’ and Officers’ liability insurance.

Trustee Fees

The Trustee submits invoices annually for services rendered on bond series. These fees are for maintaining the District trust accounts.

District Management Fees

The District receives Management and Administrative services as part of a Management Agreement with PFM Group Consulting, LLC. These services are further outlined in Exhibit “A” of the Management Agreement.

Field Management Fees

Reimbursable expenses such as rental car, gas, tolls and/or mileage incurred by the Field Manager for site visits.

District Engineer - Reserves

The District’s engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of invoices, and all other engineering services as requested by the District throughout the year. This account sets aside funds to pay for anything that might come up.



Amelia National CDD Fiscal Year 2026

Engineering Inspections - Reserves

The District's engineer provides general engineering services to the District. This account sets aside funds to pay for any engineering inspections the district may have.

Disclosure Agent

When bonds are issued for the District, the Bond Indenture requires continuing disclosure, which the disclosure agent provides to the trustee and bond holders.

Property Appraiser Fee

Cost incurred for a copy of the annual parcel listing for parcels within the District from the county.

District Counsel

The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts, and all other legal services as requested by the District throughout the year.

Assessment Administration

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. It is typically collected via the Tax Collector. The District Manager submits an Assessment Roll to the Tax Collector annually by the deadline set by the Tax Collector or Property Appraiser. Note that the increase this year is due to the Series 2006 property that platted and is now assessed on the tax bill. This results in additional work for the PFM team.

Re-amortization Schedules

When debt is paid on a bond series, a new amortization schedule must be recalculated. This can occur up to four times per year per bond issue.

Audit Fees

Chapter 218 of the Florida Statutes requires a District to conduct an annual financial audit by an Independent Certified Public Accounting firm. Some exceptions apply.

Arbitrage

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

Tax Document Preparation Fee

Annual 1099 processing is required to be electronically filed. These are the fee association with the electronic filing.



Amelia National CDD Fiscal Year 2026

Legal Advertising

The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to monthly meetings, special meetings, and public hearings for the District.

Bank Fees

Bank fees associated with the services the District uses with the bank (e.g. remote deposit capture, positive pay, wire transfers, ACH payments, monthly maintenance, etc.).

Contingency/Miscellaneous

Other expenses incurred throughout the year.

Website Maintenance

Website maintenance fee.

Office Miscellaneous

Other administrative and grounds expenses incurred throughout the year. Specifically, checks, postage and printing.

Dues, Licenses & Fees

The District is required to pay an annual fee to the Department of Economic Opportunity.

Electric

The fountain pump and entrance require electricity to operate effectively.

Wetlands Water Table Management

Beaver trapping.

General Insurance

General liability insurance.

Repair & Maintenance-Entry

Repair & maintenance of District equipment, plant, or property.

Repair & Maintenance – Irrigation/wetland/tree maintenance

Inspection and repair of irrigation system, wetlands and trees.

Lake Maintenance

Maintenance of lakes owned by District.



Amelia National CDD Fiscal Year 2026

Landscape Maintenance

Contracted landscaping and Common Area Maintenance within the boundaries of the District.

Landscape Improvements

Improvements in landscape above and beyond what is already contracted for property owned by District.

Lake Improvements Repairs and Maintenance

Maintenance and repairs of the aeration system in lakes.

Front Entry Refurbishment

Ongoing refurbishing of the front entrance.

Entry Decorations

District decorations for the holidays.

Lake Improvements/Aerators New

Installation of new aerators.



Amelia National CDD
Adopted Debt Service Fund Budget
Series 2006 A and 2021 A Special Assessment
Bonds FY 2026

<u>Description</u>	<u>Adopted FY 2026 Budget</u>
<u>Revenues:</u>	
Special Assessments 2021A	\$281,277.40
Special Assessments 2006A	\$413,409
Total Revenues	<u>\$694,687</u>
<u>Expenditures:</u>	
Series 2021A - Interest 11/1/25	\$25,185
Series 2021A - Interest 5/1/26	\$25,185
Series 2021A - Principal 5/1/26	\$208,000
Series 2006A - Interest 11/1/25	\$79,416
Series 2006A - Interest 5/1/26	\$79,416
Series 2006A - Principal 5/1/26	\$180,000
Total Expenditures	<u>\$597,201</u>
Excess Revenues / (Expenditures)	<u>\$97,486</u>
11/1/26 Interest Series 2021A	\$22,907.40
11/1/26 Interest Series 2006A	\$74,578.13
Total	<u>\$97,485.53</u>