

Century Park Square
Community Development District

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

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

| | FISCAL YEAR 2026/2027 BUDGET |
|--|---|
| REVENUES | |
| O&M Assessments | 128,726 |
| Developer Contribution | 0 |
| Debt Assessments - Series 2025 | 221,147 |
| Debt Assessments - Series 2026 | 117,112 |
| Interest Income | 120 |
| TOTAL REVENUES | \$ 467,105 |
| EXPENDITURES | |
| Administrative Expenditures | |
| Supervisor Fees | 0 |
| Management | 24,648 |
| Legal | 22,000 |
| Assessment Roll | 6,000 |
| Audit Fees | 5,100 |
| Arbitrage Rebate Fee | 0 |
| Insurance | 5,900 |
| Legal Advertisements | 5,000 |
| Miscellaneous | 2,500 |
| Postage | 300 |
| Office Supplies | 1,500 |
| Dues & Subscriptions | 175 |
| Trustee Fees | 8,500 |
| Website Management & ADA Compliance | 2,500 |
| Dissemination Services | 5,000 |
| Continuing Disclosure Fee | 2,000 |
| Contingency | 25,000 |
| Total Administrative Expenditures | \$ 116,123 |
| Maintenance Expenditures | |
| Engineering/Inspections | 5,000 |
| Field Operations | 0 |
| Miscellaneous Maintenance | 0 |
| Total Maintenance Expenditures | \$ 5,000 |
| TOTAL EXPENDITURES | \$ 121,123 |
| REVENUES LESS EXPENDITURES | \$ 345,982 |
| Bond Payments - Series 2025 | (207,878) |
| Bond Payments - Series 2026 | (110,085) |
| BALANCE | \$ 28,019 |
| County Appraiser & Tax Collector Fee | (9,340) |
| Discounts For Early Payments | (18,679) |
| EXCESS/ (SHORTFALL) | \$ - |

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

| | FISCAL YEAR 2024/2025 | FISCAL YEAR 2025/2026 | FISCAL YEAR 2026/2027 | |
|--|--------------------------|--------------------------|--------------------------|---|
| REVENUES | ACTUAL | BUDGET | BUDGET | COMMENTS |
| O&M Assessments | 0 | 95,745 | 128,726 | Expenditures Less Interest/.94 |
| Developer Contribution | 65,562 | 0 | 0 | |
| Debt Assessments - Series 2025 | 0 | 221,147 | 221,147 | Bond Payments/.94 |
| Debt Assessments - Series 2026 | 0 | 0 | 117,112 | Bond Payments/.94 |
| Interest Income | 13 | 120 | 120 | Projected At \$10 Per Month |
| TOTAL REVENUES | \$ 65,575 | \$ 317,012 | \$ 467,105 | |
| EXPENDITURES | | | | |
| Administrative Expenditures | | | | |
| Supervisor Fees | 0 | 0 | 0 | |
| Management | 24,000 | 24,000 | 24,648 | CPI Adjustment |
| Legal | 12,685 | 25,000 | 22,000 | \$3,000 Decrease From 2025/2026 Budget |
| Assessment Roll | 6,000 | 6,000 | 6,000 | No Change From 2025/2026 Budget |
| Audit Fees | 0 | 4,000 | 5,100 | Will Increase Due To Second Bond Issue |
| Arbitrage Rebate Fee | 0 | 650 | 0 | District Bonds Qualify For Small User Exception |
| Insurance | 5,000 | 6,000 | 5,900 | FY 2025/2026 Expenditure Was \$5,300 |
| Legal Advertisements | 9,261 | 7,995 | 5,000 | \$2,995 Decrease From 2025/2026 Budget |
| Miscellaneous | 528 | 2,500 | 2,500 | No Change From 2025/2026 Budget |
| Postage | 235 | 300 | 300 | No Change From 2025/2026 Budget |
| Office Supplies | 435 | 1,500 | 1,500 | No Change From 2025/2026 Budget |
| Dues & Subscriptions | 175 | 175 | 175 | Annual Fee Due Department Of Economic Opportunity |
| Trustee Fees | 0 | 4,000 | 8,500 | Increased Due To Second Bond Issue |
| Website Management & ADA Compliance | 2,500 | 2,500 | 2,500 | \$208.33 X 12 Months |
| Dissemination Services | 0 | 2,500 | 5,000 | Required By Underwriter |
| Continuing Disclosure Fee | 0 | 1,000 | 2,000 | Increased Due To Second Bond Issue |
| Contingency | 0 | 0 | 25,000 | Contingency |
| Total Administrative Expenditures | \$ 60,819 | \$ 88,120 | \$ 116,123 | |
| Maintenance Expenditures | | | | |
| Engineering/Inspections | 1,294 | 2,000 | 5,000 | \$3,000 Increase From 2025/2026 Budget |
| Field Operations | 0 | 0 | 0 | |
| Miscellaneous Maintenance | 0 | 0 | 0 | |
| Total Maintenance Expenditures | \$ 1,294 | \$ 2,000 | \$ 5,000 | |
| TOTAL EXPENDITURES | \$ 62,113 | \$ 90,120 | \$ 121,123 | |
| REVENUES LESS EXPENDITURES | \$ 3,462 | \$ 226,892 | \$ 345,982 | |
| Bond Payments - Series 2025 | 0 | (207,878) | (207,878) | 2027 Principal & Interest Payments |
| Bond Payments - Series 2026 | 0 | 0 | (110,085) | 2027 Principal & Interest Payments |
| BALANCE | \$ 3,462 | \$ 19,014 | \$ 28,019 | |
| County Appraiser & Tax Collector Fee | 0 | (6,338) | (9,340) | Two Percent Of Total Assessment Roll |
| Discounts For Early Payments | 0 | (12,676) | (18,679) | Four Percent Of Total Assessment Roll |
| EXCESS/ (SHORTFALL) | \$ 3,462 | \$ - | \$ - | |

DETAILED PROPOSED DEBT SERVICE FUND (SERIES 2025) BUDGET
CENTURY PARK SQUARE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

| | FISCAL YEAR 2024/2025 | FISCAL YEAR 2025/2026 | FISCAL YEAR 2026/2027 | |
|----------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|
| REVENUES | ACTUAL | BUDGET | BUDGET | COMMENTS |
| Interest Income | 2,302 | 100 | 1,000 | Projected Interest For 2026/2027 |
| NAV Tax Collection | 0 | 207,878 | 207,878 | Maximum Debt Service Collection |
| Bond Proceeds | 181,230 | 0 | 0 | |
| Total Revenues | \$ 183,532 | \$ 207,978 | \$ 208,878 | |
| EXPENDITURES | | | | |
| Principal Payments | 0 | 40,000 | 40,000 | Principal Payment Due In 2027 |
| Interest Payments | 0 | 166,194 | 164,844 | Interest Payment Due In 2027 |
| Bond Redemption | 0 | 1,784 | 4,034 | Estimated Excess Debt Collections |
| Total Expenditures | \$ - | \$ 207,978 | \$ 208,878 | |
| Excess/ (Shortfall) | \$ 183,532 | \$ - | \$ - | |

Notes

Capitalized Interest Set-Up Through November 2025

Series 2025 Bond Information

Original Par Amount = \$2,890,000 Annual Principal Payments Due = May 15th

Interest Rate = 4.625% - 6.00% Annual Interest Payments Due = May 15th & November 15th

Issue Date = May 2025

Maturity Date = May 2055

Par Amount As Of 1/1/26 = \$2,890,000

DETAILED PROPOSED DEBT SERVICE FUND (SERIES 2026) BUDGET
CENTURY PARK SQUARE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

| | FISCAL YEAR 2024/2025 | FISCAL YEAR 2025/2026 | FISCAL YEAR 2026/2027 | |
|----------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|
| REVENUES | ACTUAL | BUDGET | BUDGET | COMMENTS |
| Interest Income | 0 | 0 | 1,000 | Projected Interest For 2026/2027 |
| NAV Tax Collection | 0 | 0 | 110,085 | Maximum Debt Service Collection |
| Bond Proceeds | 0 | 0 | 0 | |
| Total Revenues | \$ - | \$ - | \$ 111,085 | |
| EXPENDITURES | | | | |
| Principal Payments | 0 | 0 | 20,000 | Principal Payment Due In 2027 |
| Interest Payments | 0 | 0 | 85,495 | Interest Payment Due In 2027 |
| Bond Redemption | 0 | - | 5,590 | Estimated Excess Debt Collections |
| Total Expenditures | \$ - | \$ - | \$ 111,085 | |
| Excess/ (Shortfall) | \$ - | \$ - | \$ - | |

Notes

Capitalized Interest Set-Up Through November 2026

Series 2026 Bond Information

Original Par Amount = \$1,555,000 Annual Principal Payments Due = May 15th

Interest Rate = 4.00% - 5.80% Annual Interest Payments Due = May 15th & November 15th

Issue Date = April 2026

Maturity Date = May 2056

Par Amount As Of 5/1/26 = \$1,555,000

Century Park Square Community Development District Assessment Comparison

| | Fiscal Year 2024/2025 Assessment* | Fiscal Year 2025/2026 Assessment* | Fiscal Year 2026/2027 Projected Assessment* |
|---|---|---|---|
| O&M Assessment For Area One Townhomes | \$ - | \$ 478.72 | \$ 420.69 |
| <u>Debt Assessment For Area One Townhomes</u> | <u>\$ -</u> | <u>\$ 1,105.73</u> | <u>\$ 1,105.73</u> |
| Total For Area One Townhomes | \$ - | \$ 1,584.45 | \$ 1,526.42 |
| O&M Assessment For Area Two Townhomes | \$ - | \$ - | \$ 420.69 |
| <u>Debt Assessment For Area Two Townhomes</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,104.83</u> |
| Total For Area Two Townhomes | \$ - | \$ - | \$ 1,525.52 |

O&M Covenant = 450.00
450.00/.94 = 478.72
Can Exceed In 26/27

* Assessments Include the Following :

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

Community Information:

| | |
|--------------------------|------------|
| Phase 1 Townhomes | 200 |
| <u>Phase 2 Townhomes</u> | <u>106</u> |
| Total | 306 |