

**ORANGE BRANCH
COMMUNITY DEVELOPMENT DISTRICT
ADOPTED BUDGET
FISCAL YEAR 2026**

**ORANGE BRANCH
COMMUNITY DEVELOPMENT DISTRICT
TABLE OF CONTENTS**

Description	Page Number(s)
General Fund Budget	1 - 2
Definitions of General Fund Expenditures	3 - 4

**ORANGE BRANCH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 03/31/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Landowner contribution	\$ 98,790	\$ 33,222	\$ 65,568	\$ 98,790	\$ 746,365
Total revenues	98,790	33,222	65,568	98,790	746,365
EXPENDITURES					
Professional & administrative					
Management/accounting/recording**	48,000	12,000	36,000	48,000	48,000
Legal	25,000	2,171	22,829	25,000	25,000
Engineering	2,000	-	2,000	2,000	2,000
Audit	5,500	-	5,500	5,500	5,500
Arbitrage rebate calculation*	500	-	500	500	500
Dissemination agent*	2,000	-	2,000	2,000	2,000
Trustee*	5,500	-	5,500	5,500	5,500
Telephone	200	100	100	200	200
Postage	500	-	500	500	500
Printing & binding	500	250	250	500	500
Legal advertising	1,750	-	1,750	1,750	1,750
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,000	-	5,000	6,800
Contingencies/bank charges	750	908	-	908	1,500
Website hosting & maintenance	705	-	705	705	705
Website ADA compliance	210	-	210	210	210
Total professional & administrative	98,790	20,604	77,844	98,448	100,840
Amenity Center					
Utilities					
Telephone & internet	-	-	-	-	5,625
Electric	-	-	-	-	22,500
Water/irrigation	-	-	-	-	18,750
Trash removal	-	-	-	-	2,250
Security	-	-	-	-	9,000
Alarm monitoring	-	-	-	-	-
Monitoring	-	-	-	-	-
Access cards	-	-	-	-	3,000
Management contracts					
Facility management	-	-	-	-	20,000
Pool maintenance	-	-	-	-	55,000
Pool repairs	-	-	-	-	8,000
Pool chemicals	-	-	-	-	8,000
Janitorial services	-	-	-	-	20,000
Janitorial supplies	-	-	-	-	5,000
Facility maintenance	-	-	-	-	15,000
Fitness equipment lease	-	-	-	-	54,000
Pest control	-	-	-	-	2,700
Pool permits	-	-	-	-	1,000
Repairs & maintenance	-	-	-	-	-
Maintenance	-	-	-	-	20,000
New capital projects	-	-	-	-	-
Special events	-	-	-	-	1,000
Holiday decorations	-	-	-	-	8,000
Fitness center repairs/supplies	-	-	-	-	-
Office supplies	-	-	-	-	1,500
Operating supplies	-	-	-	-	-
ASCAP/BMI license	-	-	-	-	500
Insurance property	-	-	-	-	35,000
Total amenity center	-	-	-	-	315,825

**ORANGE BRANCH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 03/31/2025	Projected through 9/30/2025	Total Actual & Projected	Adopted Budget FY 2026
Field operations					
Field management	-	-	-	-	12,000
Landscape Services	-	15,804	-	15,804	240,000
Landscape contingency	-	-	-	-	25,000
Fountain maintenace	-	-	-	-	2,700
Property appraiser	-	-	-	-	-
Total field operations	-	15,804	-	15,804	\$279,700
Total expenditures	98,790	36,408	77,844	114,252	696,365
Excess/(deficiency) of revenues over/(under) expenditures	-	(3,186)	(12,276)	(15,462)	50,000
Fund balance - beginning (unaudited)	-	(1,007)	(4,193)	(1,007)	(16,469)
Fund balance - ending (projected)					
Assigned					
Working capital	-	-	-	-	-
Unassigned	-	(4,193)	(16,469)	(16,469)	33,531
Fund balance - ending	\$ -	\$ (4,193)	\$ (16,469)	\$ (16,469)	\$ 33,531

*These items will be realized when bonds are issued.

**WHA will charge a reduced management fee of \$2,000 per month until bonds are issued.

**ORANGE BRANCH
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Management/accounting/recording**	\$ 48,000
<p>Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.</p>	
Legal	25,000
<p>General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.</p>	
Engineering	2,000
<p>The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.</p>	
Audit	5,500
<p>Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.</p>	
Arbitrage rebate calculation*	500
<p>To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p>	
Dissemination agent*	2,000
<p>The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.</p>	
Trustee*	5,500
Telephone	200
Postage	500
<p>Telephone and fax machine.</p>	
Printing & binding	500
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Legal advertising	1,750
<p>Letterhead, envelopes, copies, agenda packages</p>	
Annual special district fee	175
<p>The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p>	
Insurance	6,800
<p>Annual fee paid to the Florida Department of Economic Opportunity.</p>	
Contingencies/bank charges	1,500
<p>Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.</p>	
Website hosting & maintenance	705
Website ADA compliance	210

**ORANGE BRANCH
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Amenity Center

Utilities	5,625
Telephone & internet	22,500
Electric	18,750
Water/irrigation	2,250
Trash removal	9,000
Security	-
Alarm monitoring	-
Monitoring	3,000
Access cards	-
Management contracts	20,000
Facility management	-
Landscape maintenance	-
Annuals & pine straw	-
Landscape contingency	-
Field management	55,000
Pool maintenance	8,000
Pool repairs	8,000
Pool chemicals	20,000
Janitorial services	5,000
Janitorial supplies	15,000
Facility maintenance	54,000
Fitness equipment lease	2,700
Pest control	1,000
Pool permits	-
Repairs & maintenance	20,000
Maintenance	-
New capital projects	1,000
Special events	8,000
Holiday decorations	-
Fitness center repairs/supplies	1,500
Office supplies	-
Operating supplies	-
ASCAP/BMI license	500
Insurance property	35,000
Field operations	12,000
Field management	240,000
Landscape Services	25,000
Aquatic maintenance***	2,700
Fountain maintenace	-
Property appraiser	-
Total expenditures	<u>\$ 696,365</u>