

**ORANGE BRANCH
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2027**

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

<u>Description</u>	<u>Page Number(s)</u>
General Fund Budget	1 - 2
Definitions of General Fund Expenditures	3 - 4
Debt Service Fund Budget - Series 2026	5
Amortization Schedule - Series 2026	6 - 7
Assessment Summary	8

**ORANGE BRANCH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 03/31/2026	Projected through 9/30/2026	Total Actual & Projected	
REVENUES					
Landowner contribution	\$ 746,365	\$ 302,593	\$ 413,470	\$ 716,063	\$ 1,070,965
Total revenues	<u>746,365</u>	<u>302,593</u>	<u>413,470</u>	<u>716,063</u>	<u>1,070,965</u>
EXPENDITURES					
Professional & administrative					
Supervisors	-	-	-	-	-
Management/accounting/recording**	48,000	21,000	27,000	48,000	48,000
Legal	25,000	5,020	15,000	20,020	25,000
Engineering	2,000	-	2,000	2,000	2,000
Engineer's report	-	-	-	-	3,500
Engineering - stormwater reporting	-	-	-	-	-
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
Dissemination agent - 2nd bond series*	-	-	-	-	-
Trustee*	5,500	-	5,500	5,500	5,500
Telephone	200	434	434	868	200
Postage	500	46	454	500	500
Printing & binding	500	250	250	500	500
Legal advertising	1,750	364	1,386	1,750	1,750
Mapping Services	-	1,600	-	1,600	-
Annual special district fee	175	175	-	175	175
Insurance	6,800	6,621	-	6,621	6,800
Contingencies/bank charges	1,500	493	600	1,093	1,500
Tax Collector	-	-	-	-	-
Website hosting & maintenance	705	-	705	705	705
Website ADA compliance	210	-	210	210	210
Total professional & administrative	<u>100,840</u>	<u>36,003</u>	<u>61,539</u>	<u>97,542</u>	<u>104,340</u>
Amenity Center					
Utilities					
Telephone & internet	5,625	-	3,000	3,000	5,625
Electric	22,500	16,378	18,000	34,378	50,000
Water/irrigation	18,750	4,912	13,838	18,750	45,000
Trash removal	2,250	-	1,250	1,250	2,250
Security	9,000	-	-	-	-
Access cards	3,000	-	3,000	3,000	3,000
Camera Monitoring / Door King	-	-	-	-	2,000
Management contracts	-	-	-	-	-
Facility management	20,000	-	12,500	12,500	25,000
Pool maintenance	55,000	1,200	7,500	8,700	15,000
Pool repairs	8,000	-	3,000	3,000	5,000
Pool chemicals	8,000	-	2,500	2,500	3,000
Janitorial services	20,000	-	14,000	14,000	30,000
Janitorial supplies	5,000	-	2,500	2,500	5,000
Facility maintenance	15,000	-	15,000	15,000	45,000
Fitness equipment lease	54,000	-	18,940	18,940	38,000
Pest control	2,700	-	2,500	2,500	4,500
Pool permits	1,000	-	250	250	250

**ORANGE BRANCH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 03/31/2026	Projected through 9/30/2026	Total Actual & Projected	
Repairs & maintenance	-	-	-	-	20,000
Maintenance	20,000	-	20,000	20,000	-
Special events	1,000	-	1,000	1,000	80,000
Holiday decorations	8,000	-	4,000	4,000	10,000
Fitness Equipment Lease	-	93,187	-	93,187	-
Fitness center repairs/supplies	-	-	-	-	1,500
Office supplies	1,500	-	1,500	1,500	1,500
Operating supplies	-	-	-	-	-
ASCAP/BMI license	500	-	500	500	3,000
Insurance property	35,000	12,483	22,517	35,000	35,000
Total amenity center	<u>315,825</u>	<u>128,160</u>	<u>167,295</u>	<u>295,455</u>	<u>429,625</u>
Field operations					
Field management	12,000	-	12,000	12,000	165,000
Landscape Services	240,000	95,727	135,000	230,727	261,000
Landscape contingency	25,000	-	25,000	25,000	25,000
Irrigation repairs	-	-	-	-	10,000
Lake Maintenance	-	4,530	5,000	9,530	9,500
Temp Staff					5,000
Life Safety					1,500
Fountain maintenace	2,700	3,750	4,590	8,340	10,000
Property appraiser	-	-	-	-	-
Total field operations	<u>279,700</u>	<u>104,007</u>	<u>181,590</u>	<u>285,597</u>	<u>\$487,000</u>
Total expenditures	<u>696,365</u>	<u>268,170</u>	<u>410,424</u>	<u>678,594</u>	<u>1,020,965</u>
Excess/(deficiency) of revenues over/(under) expenditures	50,000	34,423	3,046	37,469	50,000
Fund balance - beginning (unaudited)	287,581	(37,469)	(3,046)	(37,469)	-
Fund balance - ending (projected)					
Assigned					
Working capital	-	-	-	-	-
Unassigned	337,581	(3,046)	-	-	50,000
Fund balance - ending	<u>\$ 337,581</u>	<u>\$ (3,046)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>

**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>	
Engineer's report	3,500
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	-
Telephone & internet	5,625
Electric	50,000
Water/irrigation	45,000
Trash removal	2,250
Security	-
Alarm monitoring	-
Monitoring	-
Access cards	3,000
Camera Monitoring / Door King	2,000
Management contracts	-
Facility management	25,000
Landscape maintenance	-
Annuals & pine straw	-
Landscape contingency	-
Field management	-
Pool maintenance	15,000
Pool repairs	5,000
Pool chemicals	3,000
Janitorial services	30,000
Janitorial supplies	5,000
Facility maintenance	45,000
Fitness equipment lease	38,000
Pest control	4,500
Pool permits	250
Repairs & maintenance	20,000
Maintenance	-
New capital projects	-
Special events	80,000
Holiday decorations	10,000
Fitness center repairs/supplies	-
Office supplies	1,500
Operating supplies	1,500
ASCAP/BMI license	3,000
Insurance property	35,000
Field operations	\$0
Field management	165,000
Landscape Services	261,000
Landscape contingency	25,000
CR 210	-
CR 210 median maintenance	-
Irrigation repairs	10,000
Irrigation water	-
Lake Maintenance	9,500
Temp Staff	5,000
Life Safety	1,500
Fountain maintenace	10,000
Total expenditures	<u><u>\$ 1,020,965</u></u>

**ORANGE BRANCH
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2026
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected Revenue & Expenditures	
REVENUES					
Assessment levy: off-roll	-	-	-	-	643,179
Total revenues	-	-	-	-	643,179
EXPENDITURES					
Debt service					
Principal	-	-	-	-	145,000
Interest	-	-	-	-	483,935
Cost of issuance	-	-	218,800	218,800	-
Underwriter's Discount	-	-	189,400	189,400	-
Total expenditures	-	-	408,200	408,200	628,935
Excess/(deficiency) of revenues over/(under) expenditures	-	-	(408,200)	(408,200)	14,244
OTHER FINANCING SOURCES/(USES)					
Bond proceeds	-	-	817,482	817,482	-
Original issue discount	-	-	(14,147)	(14,147)	-
Total other financing sources/(uses)	-	-	803,335	803,335	-
Net increase/(decrease) in fund balance	-	-	395,135	395,135	14,244
Fund balance:					
Beginning fund balance (unaudited)	-	-	-	-	395,135
Ending fund balance (projected)	\$ -	\$ -	\$ 395,135	\$ 395,135	409,379
Use of fund balance:					
Debt service reserve account balance (required)					(160,795)
Interest expense - November 1, 2027					(246,694)
Projected fund balance surplus/(deficit) as of September 30, 2027					<u>\$ 1,890</u>

**ORANGE BRANCH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2026 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/26			234,340.80	234,340.80	9,470,000.00
05/01/27	145,000.00	4.000%	249,593.75	394,593.75	9,325,000.00
11/01/27			246,693.75	246,693.75	9,325,000.00
05/01/28	150,000.00	4.000%	246,693.75	396,693.75	9,175,000.00
11/01/28			243,693.75	243,693.75	9,175,000.00
05/01/29	155,000.00	4.000%	243,693.75	398,693.75	9,020,000.00
11/01/29			240,593.75	240,593.75	9,020,000.00
05/01/30	165,000.00	4.000%	240,593.75	405,593.75	8,855,000.00
11/01/30			237,293.75	237,293.75	8,855,000.00
05/01/31	170,000.00	4.000%	237,293.75	407,293.75	8,685,000.00
11/01/31			233,893.75	233,893.75	8,685,000.00
05/01/32	175,000.00	4.300%	233,893.75	408,893.75	8,510,000.00
11/01/32			230,131.25	230,131.25	8,510,000.00
05/01/33	185,000.00	4.300%	230,131.25	415,131.25	8,325,000.00
11/01/33			226,153.75	226,153.75	8,325,000.00
05/01/34	195,000.00	4.300%	226,153.75	421,153.75	8,130,000.00
11/01/34			221,961.25	221,961.25	8,130,000.00
05/01/35	200,000.00	4.300%	221,961.25	421,961.25	7,930,000.00
11/01/35			217,661.25	217,661.25	7,930,000.00
05/01/36	210,000.00	4.300%	217,661.25	427,661.25	7,720,000.00
11/01/36			213,146.25	213,146.25	7,720,000.00
05/01/37	220,000.00	5.300%	213,146.25	433,146.25	7,500,000.00
11/01/37			207,316.25	207,316.25	7,500,000.00
05/01/38	230,000.00	5.300%	207,316.25	437,316.25	7,270,000.00
11/01/38			201,221.25	201,221.25	7,270,000.00
05/01/39	245,000.00	5.300%	201,221.25	446,221.25	7,025,000.00
11/01/39			194,728.75	194,728.75	7,025,000.00
05/01/40	260,000.00	5.300%	194,728.75	454,728.75	6,765,000.00
11/01/40			187,838.75	187,838.75	6,765,000.00
05/01/41	270,000.00	5.300%	187,838.75	457,838.75	6,495,000.00
11/01/41			180,683.75	180,683.75	6,495,000.00
05/01/42	285,000.00	5.300%	180,683.75	465,683.75	6,210,000.00
11/01/42			173,131.25	173,131.25	6,210,000.00
05/01/43	305,000.00	5.300%	173,131.25	478,131.25	5,905,000.00
11/01/43			165,048.75	165,048.75	5,905,000.00
05/01/44	320,000.00	5.300%	165,048.75	485,048.75	5,585,000.00
11/01/44			156,568.75	156,568.75	5,585,000.00
05/01/45	335,000.00	5.300%	156,568.75	491,568.75	5,250,000.00
11/01/45			147,691.25	147,691.25	5,250,000.00
05/01/46	355,000.00	5.300%	147,691.25	502,691.25	4,895,000.00
11/01/46			138,283.75	138,283.75	4,895,000.00
05/01/47	375,000.00	5.650%	138,283.75	513,283.75	4,520,000.00
11/01/47			127,690.00	127,690.00	4,520,000.00
05/01/48	395,000.00	5.650%	127,690.00	522,690.00	4,125,000.00
11/01/48			116,531.25	116,531.25	4,125,000.00
05/01/49	420,000.00	5.650%	116,531.25	536,531.25	3,705,000.00
11/01/49			104,666.25	104,666.25	3,705,000.00
05/01/50	445,000.00	5.650%	104,666.25	549,666.25	3,260,000.00

**ORANGE BRANCH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2026 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/50			92,095.00	92,095.00	3,260,000.00
05/01/51	470,000.00	5.650%	92,095.00	562,095.00	2,790,000.00
11/01/51			78,817.50	78,817.50	2,790,000.00
05/01/52	495,000.00	5.650%	78,817.50	573,817.50	2,295,000.00
11/01/52			64,833.75	64,833.75	2,295,000.00
05/01/53	525,000.00	5.650%	64,833.75	589,833.75	1,770,000.00
11/01/53			50,002.50	50,002.50	1,770,000.00
05/01/54	555,000.00	5.650%	50,002.50	605,002.50	1,215,000.00
11/01/54			34,323.75	34,323.75	1,215,000.00
05/01/55	590,000.00	5.650%	34,323.75	624,323.75	625,000.00
11/01/55			17,656.25	17,656.25	625,000.00
05/01/56	625,000.00	5.650%	17,656.25	642,656.25	-
11/01/56			-	-	
Total	9,470,000.00		9,984,637.05	19,454,637.05	

**ORANGE BRANCH
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2027 ASSESSMENTS**

Landowner Contribution (GF)/ Off-Roll Assessments (DSF)
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<u>Product/Parcel</u>	<u>Units</u>	<u>FY 2027 O&M Assessment per Unit</u>	<u>FY 2027 DS Assessment per Unit</u>	<u>FY 2027 Total Assessment per Unit</u>	<u>FY 2026 Total Assessment per Unit</u>
SF 50'	62	\$ -	\$ 1,550.20	\$ 1,550.20	n/a
SF 60'	80	-	1,860.24	1,860.24	n/a
SF 65'	19	-	2,015.27	2,015.27	n/a
DW 50'	110	-	1,550.20	1,550.20	n/a
DW 65'	94	-	2,015.27	2,015.27	n/a
Total	365				