RESOLUTION 2027-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN AMENDED BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026, PROVIDING FOR APPROPRIATIONS; ADDRESSING CONFLICTS AND SEVERABILITY; PROVIDING FOR WEBSITE POSTING; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Anthem Park Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, and being situated entirely within the City of St. Cloud, Osceola County, Florida; and

WHEREAS, the Board of Supervisors ("**Board**") previously adopted its budget ("**Budget**") for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**Fiscal Year 2026**"); and

WHEREAS, the District Manager has prepared an amended budget to reflect changes in the actual appropriations of the Budget ("**Amended Budget**"); and

WHEREAS, Chapters 189 and 190, *Florida Statutes*, and the resolution adopting the Budget ("**Adoption Resolution**"), authorize the Board to amend the Budget within sixty (60) days following the end of Fiscal Year 2026; and

WHEREAS, the Board finds that it is in the best interest of the District and its landowners to amend the Budget to reflect the actual appropriations.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET AMENDMENT.

a. The Board has reviewed the District Manager's proposed Amended Budget, copies of which are on file with the office of the District Manager and at the District's Records Office, and approves certain amendments to the Amended Budget, as shown in Section 2 below.

b. The Amended Budget, attached as Exhibit A and incorporated by reference, as amended by the Board ("**Adopted Annual Budget**"), is adopted in accordance with Sections 190.008(2)(a) and 189.016(6)(c), *Florida Statutes*; provided, however, that the comparative figures contained in the **Adopted Annual Budget** may be further revised as deemed necessary by the District Manager to further reflect actual revenues and expenditures for Fiscal Year 2026.

c. The Adopted Annual Budget will be maintained in the office of the District Manager and the District's Records Office and identified as "The Adopted Budget

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for Anthem Park Development District for the Fiscal Year Ending September 30, 2026, as further amended and adopted by the Board of Supervisors effective November 4, 2026."

SECTION 2. APPROPRIATIONS. There is hereby appropriated out of the revenues of the District, for Fiscal Year 2026, the sums set forth below, to be raised by special assessments or otherwise, which sums are deemed by the Board to be necessary to defray all expenditures of the District during Fiscal Year 2026, to be divided and appropriated in the following fashion:

GENERAL FUND	$ 940,075.51
DEBT SERVICE FUND(S)	$ 608,968.75
TOTAL ALL FUNDS	$ 1,549,044.26

SECTION 3. CONFLICTS. This Resolution is intended to amend, in part, the Adoption Resolution, which remains in full force and effect except as otherwise provided herein. All terms of the Adoption Resolution that are not amended by this Resolution apply to the Adopted Annual Budget as if those terms were fully set forth herein. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

SECTION 4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution does not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 5. WEBSITE POSTING. In accordance with Section 189.016(7), *Florida Statutes*, the District Manager must post the Adopted Annual Budget on the District's official website within five (5) days after adoption of this Resolution, and the Adopted Annual Budget must remain on the website for at least two (2) years.

SECTION 6. EFFECTIVE DATE. This Resolution takes effect upon adoption.

PASSED AND ADOPTED this 4th day of November 2026.

ATTEST:

Secretary/Assistant Secretary

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2026 Amended Budget

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Exhibit A:
Fiscal Year 2026 Amended Budget

[*Attached Beginning on Following Page*]

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Anthem Park
Community Development District

Amended Budget
FY 2025–2026

Presented at the November 4, 2026 Meeting

kai
Kindness. Action. Innovation.

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Anthem Park Community Development District
Fiscal Year 2026 Amended Budget
General Fund (Operations & Maintenance)

Account Description	Adopted FY 2026	Variance	Amended FY 2026
I. Revenue			
Special Assessments - On-Roll	$ 884,952	$ 3,972	$ 888,924
Interest	13,448	26,023	39,471
Other Miscellaneous Revenue & Insurance Proceeds	-	10,040	10,040
Clubhouse Rental	-	1,640	1,640
Gate Access Card	-	-	-
Total Revenue	**898,400**	**(41,675)**	**940,076**
II. Expenditures			
General Administrative:			
Supervisors' Compensation	12,000	(600)	11,400
Payroll Taxes	918	(57)	861
Payroll Service Fee	700	(89)	611
District Management	20,000	0	20,000
Administrative Services	3,200	6	3,206
Accounting Services	15,000	-	15,000
General Operating Expenses	3,600	288	3,888
Website Hosting & Management	2,015	(1)	2,014
Auditing Services	4,150	350	4,500
Legal Advertising	1,500	1,936	3,436
Miscellaneous (Bank Fees, Brochures & Misc)	500	1,098	1,598
Regulatory & Permit Fee	175	461	636
Engineering Services	8,000	8,243	16,243
Legal Services	18,000	8,637	26,637
Mass Mailing	1,000	(979)	21
Sales Tax	-	-	-
Total General Administration	**90,758**	**19,291**	**110,049**
Financial Administrative			
Insurance:			
Insurance	42,000	(4,445)	37,555
Total Insurance	**42,000**	**(4,445)**	**37,555**
Assessment Administration:			
County Assessment Collection Fees	300	(300)	-
Assessment Administration	5,000	831	5,831
Total Assessment Administration	**5,300**	**531**	**5,831**
Debt Service Administration:			
Arbitrage Rebate Calculation	1,700	(1,700)	-
Trustees Fees	5,006	(10)	4,996
Dissemination Agent	4,000	(0)	4,000
Total Debt Service Administration	**10,706**	**(1,710)**	**8,996**
Utilities:			
Utility - Electricity	43,000	(3,027)	39,973
Utility - Streetlights	184,597	3,494	188,091
Water - Reclaimed	22,000	12,177	34,177

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Anthem Park Community Development District
Fiscal Year 2026 Amended Budget
General Fund (Operations & Maintenance)

Account Description	Adopted FY 2026	Variance	Amended FY 2026
Utility - Water	11,000	4,721	15,721
Water	-	1,889	1,889
Total Utilities	**260,597**	**19,254**	**279,851**
Security:			
Security System - Contract	-	-	-
Security System - Monitoring	500	(459)	41
Security - Other (Access Cards, Repairs)	500	586	1,086
Security - Protection One - Basketball Court	-	-	-
Security - Guard/Police Patrol	25,000	(743)	24,257
Total Security	**26,000**	**(616)**	**25,384**
Field Office Administration:			
Amenity Management Contract (includes pool monitors)	119,232	-	119,232
Amenity Management - Clubhouse Rental Reim.	3,771	(3,771)	-
Clubhouse Telephone, Fax, Internet & Cable	4,980	(1,606)	3,374
Clubhouse Office Supplies	1,000	(566)	435
Clubhouse Facility Janitorial Supplies	1,500	(934)	566
Pest Control & Termite Bond	648	(648)	-
Miscellaneous (False Alarm & CH Special/Meeting)	2,000	1,476	3,476
Clubhouse Facility Maintenance	4,000	1,642	5,642
General Operating Expenses	-	-	-
Clubhouse Lighting Replacement	500	(500)	-
Total Field Office Administration	**137,631**	**(4,907)**	**132,725**
Landscape Maintenance:			
Landscape Maintenance - Contract	172,000	(3,448)	168,552
Landscape Replacement	10,000	10,039	20,039
Tree Trimming	3,000	(3,000)	-
Irrigation Repairs & Maintenance	12,000	31,851	43,851
Mulch	14,000	(4,964)	9,036
Total Landscaping Maintenance	**211,000**	**30,478**	**241,478**
Facility Maintenance:			
Lake Management	14,160	1,180	15,340
Wetland Monitoring	1,440	(360)	1,080
Fountain Service Contract	2,628	(1,503)	1,125
Fountain Repairs & Maintenance	2,500	2,022	4,522
Signage	-	-	-
Gate Maintenance & Repair	2,000	(2,000)	-
Entry & Walls Maintenance	1,000	(1,000)	-
Decorative Light Maintenance	1,500	(1,500)	-
Power Wash	2,000	(1,820)	180
Pool Service - Contract	20,400	(5,250)	15,150
Pool Monitoring	-	-	-
Pool Maintenance & Repair	2,000	15,880	17,880
Pool Permit	325	(325)	-
Athletic Facilities Maintenance & Equipment Repair	1,500	3,690	5,190

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Anthem Park Community Development District
Fiscal Year 2026 Amended Budget
General Fund (Operations & Maintenance)

Account Description	Adopted FY 2026	Variance	Amended FY 2026
Miscellaneous - Contingency-Field	8,015	18,508	26,523
Pavement Repairs	-	-	-
Facility Maintenance - Other	-	-	-
Total Facility Maintenance	**59,468**	**27,522**	**86,990**
Capital Improvement Program:			
Capital Improvement	12,000	17,026	29,026
Clubhouse & Pool Furniture Replacement	-	-	-
Clubhouse Facility Repair & Maintenance	-	-	-
Playground	-	-	-
Miscellaneous	-	-	-
Total Capital Improvement Program	**12,000**	**17,026**	**29,026**
Reserves			
Increase in Reserves Pursuant to Reserve Study	38,940	-	38,940
Reserve Study	4,000	(4,000)	-
Transfer Out (Reserve MM)	-	-	-
Total Reserves	**42,940**	**(4,000)**	**38,940**
Total Expenditures	**898,400**	**98,424**	**996,824**
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(56,749)	(56,749)
III. Other Financing Sources (Uses)			
Increase in Reserves Pursuant to Reserve Study	38,940	-	38,940
Total Other Financing Sources (Uses)	**38,940**	**-**	**38,940**
IV. Net Change In Fund Balance	**38,940**		**(17,809)**
Fund Balance - Beginning	785,860		815,747
Fund Balance - Ending	**$ 824,800**		**$ 797,938**

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