Union Park

Community Development District

Adopted Budget
FY 2026–2027

Presented at the August 26, 2026 Meeting

kai
Kindness. Action. Innovation.

Union Park Community Development District
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Union Park Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

	Account Description	Actual FY 2024	Actual FY 2025	Amended FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 1,032,851	$ 1,029,567	$ 1,025,643	$ 1,029,901	$ -	$ 1,029,901	$ 1,230,772
	Miscellaneous & Rental Revenue	825	100	-	205	-	205	-
	HOA Funding & Union Park East CDD	17,148	-	-	-	-	-	-
	Tax Collector Excess Fees	4,804	4,730	-	-	-	-	-
	Interest	27,347	9,138	-	13,717	-	13,717	-
	Total Revenue	**1,082,976**	**1,043,535**	**1,025,643**	**1,043,823**	**-**	**1,043,823**	**1,230,772**
II.	**Expenditures**							
	General Administrative							
	P/R- Board of Supervisors	9,600	10,200	13,000	9,200	3,000	12,200	14,000
	Payroll Taxes	734	780	995	704	230	933	1,071
	Payroll Processing	600	750	740	550	150	700	1,000
	Professional Services - Management Consulting Services	36,450	34,000	34,000	25,500	8,500	34,000	39,624
	Professional Services - Administrative	3,338	3,600	3,600	2,700	900	3,600	-
	Professional Services - Auditing Services	3,400	3,750	4,000	-	4,000	4,000	4,500
	Professional Services - Engineering Services	19,670	31,486	20,000	13,766	11,812	25,578	25,600
	Professional Services - Legal Services	28,337	19,254	15,000	17,275	6,520	23,795	23,800
	Legal Advertisements	328	492	1,500	160	53	213	500
	Insurance	45,336	46,887	54,678	36,140	11,763	47,903	47,903
	Regulatory & Permit Fees	175	175	175	175	-	175	175
	Bank Fees	-	1	175	90	-	-	600
	Travel Per Diem	-	-	100	-	-	-	100
	Meeting Room Rental	4,287	4,791	2,500	3,393	1,200	4,593	4,900
	Postage & Printing	-	-	2,000	-	-	-	1,000
	Website Compliance	1,515	2,015	2,015	1,511	504	2,015	1,515
	County Assessment Collection Fee	150	150	150	150	-	150	150
	Property Tax- 32885 Natural Bridge Road	1,917	-	145	146	-	146	145
	Administrative Contingency	826	1,445	500	242	1,135	1,377	4,575
	Total Administrative	**156,664**	**159,776**	**155,273**	**111,701**	**49,768**	**161,379**	**171,158**
	Debt Administration							
	Dissemination Agent	5,000	-	5,000	-	5,000	5,000	5,000
	Trustee Fees	13,761	11,969	12,980	9,735	3,245	12,980	12,240
	Arbitrage	-	-	1,950	-	1,950	1,950	2,600
	Total Debt Administration	**18,761**	**11,969**	**19,930**	**9,735**	**10,195**	**19,930**	**19,840**
	Physical Environment							
	Utilities							
	Electricity (Irrigation & Pond Pumps)	3,742	3,311	5,400	2,134	711	2,845	3,600
	Streetpole Lighting	166,855	165,327	166,860	125,974	41,991	167,965	166,100

Union Park Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

Account Description	Actual FY 2024	Actual FY 2025	Amended FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
Water - Pasco County Utilities	135	372	240	99	33	132	132
Solid Waste Collection & Refuse Services	2,151	1,012	2,990	2,437	812	3,249	3,240
Total Utilities	**172,883**	**170,022**	**175,490**	**130,643**	**43,548**	**174,191**	**173,072**
Common Areas & Right of Ways							
Contracts - Comprehensive Field Tech Services	16,999	16,999	17,000	12,749	4,250	16,999	17,680
Contracts - Landscape Maintenance	164,553	164,553	164,553	123,963	41,138	165,102	164,553
Contracts - Pet Waste Removal	5,103	4,253	5,600	2,831	675	3,506	3,600
Contracts - Rust Control	16,380	16,380	17,000	12,485	4,215	16,700	16,860
Landscape Replacement & Replenishment	29,587	68,570	60,000	56,664	-	56,664	60,000
Landscape - Mulch	-	-	-	-	-	-	26,100
Landscape - Tree/Palm Trimming	-	-	-	-	-	-	14,000
Landscape - Tree Removal & Replacement	-	-	-	-	-	-	4,600
R&M - Irrigation	37,910	13,933	26,000	22,868	3,053	25,922	26,000
R&M - Sidewalks / Hardscape	7,408	2,658	70,000	-	70,000	70,000	10,000
R&M - Tot Lot	-	-	-	-	-	-	3,000
R&M - Signage	-	-	-	-	-	-	2,500
Misc - Holiday Lights & Decorations	13,399	13,399	17,000	19,338	-	19,338	19,400
Total Common Areas & Right of Ways	**291,339**	**300,746**	**377,153**	**250,899**	**123,331**	**374,230**	**368,293**
Flood Control/Stormwater Management							
Contracts - Aquatic Maintenance	9,579	9,963	9,900	2,573	2,573	5,146	10,293
Contracts - Wetland Monitoring	5,700	-	5,700	-	5,700	5,700	4,000
R&M - Pond	-	-	5,000	13,481	4,494	17,975	15,000
Total Flood Control/Stormwater Management	**15,279**	**9,963**	**20,600**	**16,054**	**12,767**	**28,821**	**29,293**
Security							
Contracts - Security Services & Monitoring Equipment	52,067	56,376	52,000	25,622	12,936	38,558	52,000
Key Fob / Entry System	-	-	1,500	7,855	-	7,855	-
Total Security	**52,067**	**56,376**	**53,500**	**33,477**	**12,936**	**46,413**	**52,000**
Capital & Contingency Reserves							
Capital Improvements	-	-	195,000	196,294	-	196,294	189,301
Physical Environment Contingency	33,413	88,681	101,092	47,856	53,236	101,092	50,000
Total Capital & Contingency Reserves	**33,413**	**88,681**	**296,092**	**244,150**	**53,236**	**297,386**	**239,301**
Total Physical Environment	**564,981**	**625,787**	**922,835**	**675,223**	**245,818**	**921,041**	**861,959**
Amenity Center Operations							
Professional Services - Amenity Management	32,182	35,089	39,315	15,462	26,031	41,493	5,000
Utility - Amenity Center Electricity	9,221	10,062	10,500	7,988	2,663	10,650	10,500

Union Park Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

Account Description	Actual FY 2024	Actual FY 2025	Amended FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
Utility - Amenity Center Water	14,666	25,789	16,000	15,189	5,063	20,252	20,300
Contract - Pool Service	46,500	46,500	46,500	34,875	11,625	46,500	46,500
Contract - Amenity Access & Security Camera	10,912	1,916	4,500	3,652	1,214	4,866	4,855
Contract - Amenity Pool Monitoring	-	-	-	-	-	-	30,000
Contract - Amenity Center Cleaning Services	20,580	20,800	21,500	14,950	5,184	20,134	20,735
Contract - Amenity Center Pest Control	1,563	1,563	1,563	1,136	225	1,361	1,500
Pool Permit	426	476	425	-	425	425	425
Landscape Replacement - Infill	6,125	1,681	5,000	-	5,000	5,000	-
R&M - Pool	12,458	11,525	5,000	9,219	-	9,219	5,000
R&M - Amenity Furniture & Equipment	-	1,650	5,000	-	5,000	5,000	5,000
R&M - Splash Pad	3,023	800	1,000	1,074	-	1,074	3,000
R&M - Amenity Center Pressure Washing	550	3,881	5,250	2,515	2,735	5,250	10,000
Misc. Amenity Center Repairs & Maintenance	8,824	5,213	8,553	1,782	6,771	8,553	10,000
Amenity Center Contingency	17,694	3,992	2,500	1,011	1,489	2,500	5,000
Total Amenity Center Operations	**184,724**	**170,937**	**172,606**	**108,853**	**73,424**	**182,277**	**177,815**
Total Expenditures	**925,129**	**968,468**	**1,270,643**	**905,511**	**379,205**	**1,284,626**	**1,230,772**
Excess (Deficiency) of Revenues Over (Under) Expenditures	157,846	75,067	(245,000)	138,313	(379,205)	(240,803)	-
III. Other Financing Sources (Uses)							
Fund Balance Carry Forward	-	-	245,000	-	245,000	245,000	-
Contribution To (Use of) Fund Balance	-	-	(245,000)	-	(245,000)	(245,000)	-
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**-**	**-**	**-**	**-**
IV. Net Change in Fund Balance	157,846	75,067	(245,000)	138,313	(379,205)	(240,803)	-
Fund Balance - Beginning	345,482	503,328	578,395	578,395	-	578,395	337,592
Fund Balance - Ending	**$ 503,328**	**$ 578,395**	**$ 333,395**	**$ 716,708**	**$ (379,205)**	**$ 337,592**	**$ 337,592**

Exhibit A
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	578,395
Net Change in Fund Balance - Fiscal Year 2026		(240,803)
Total Funds Available (Estimated) - 9/30/2026		**337,592**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		25,236
	Subtotal	**25,236**
Assigned Fund Balance		
Operating Reserve - Operating Capital		145,389
	Subtotal	**145,389**
Total Allocation of Available Funds		**170,625**
Total Unassigned (undesignated) Cash	**$**	**166,967**

UNION PARK COMMUNITY DEVELOPMENT DISTRICT
FY 2026-2027 BUDGET NARRATIVE

REVENUE

SPECIAL ASSESSMENTS - ON-ROLL

The District levies annual Non-Ad Valorem assessments on all assessable property within the District. These assessments are collected through the County Tax Roll and provide the primary funding source for Operations and Maintenance (O&M) expenditures.

EXPENDITURES

GENERAL ADMINISTRATIVE

P/R - BOARD OF SUPERVISORS

Chapter 190 of the Florida Statutes permits Board Supervisors to receive $200 per meeting attended. The budget assumes full attendance at all scheduled meetings for the fiscal year, including the twelve regular monthly meetings, the budget workshop, and Supervisor training.

PAYROLL TAXES

Provides funding for required payroll taxes (FICA) associated with Supervisor compensation, calculated at 7.65% of total Supervisor pay.

PAYROLL PROCESSING

Covers the cost of administering payroll for Supervisor compensation, including routine processing for each payroll cycle and additional year-end reporting and compliance filings.

PROFESSIONAL SERVICES - MANAGEMENT CONSULTING SERVICES

The District receives Management, Accounting, Administrative, and Assessment services as part of the Kai Connected, LLC Management Agreement. Beginning in FY 2027, this line consolidates the core management contract along with administrative support services and monthly website management, all provided by Kai Connected, LLC. This line also includes IT-related costs for processing the District's financial activities such as accounts payable, financial reporting, and budgeting.

PROFESSIONAL SERVICES - AUDITING SERVICES

Covers the cost for the District's annual independent audit, required by Florida Statutes and the Rules of the Auditor General. The audit is conducted in accordance with government auditing standards.

PROFESSIONAL SERVICES - ENGINEERING SERVICES

Provides funding for general engineering support to the District, including review of construction and maintenance activities, preparation for Board meetings, and general consultation.

PROFESSIONAL SERVICES - LEGAL SERVICES

Covers the cost of general counsel services, including attendance at Board meetings, review of contracts and agreements, and legal guidance on District operations.

LEGAL ADVERTISEMENTS

Provides funding for legally required notices such as public meetings, budget hearings, and other formal disclosures. These notices are published in a local newspaper in accordance with statutory requirements to ensure public transparency and compliance with Florida law.

INSURANCE

Covers the District's annual premiums for general liability, public officials' liability, workman's comp, and property insurance.

REGULATORY & PERMIT FEES

Covers the State of Florida's annual filing fee required to maintain the District's active status. This statutory fee is paid to the Department of Economic Opportunity or its successor agency.

BANK FEES

Charges associated with the District's bank accounts. These fees cover monthly account maintenance, transaction processing, and other banking services necessary for financial operations.

TRAVEL PER DIEM

Provides reimbursement for District-related travel expenses incurred by Board Members or staff. Eligible costs may include mileage, lodging, meals, and other expenses consistent with Florida Statutes and District policies.

MEETING ROOM RENTAL

Provides for the rental of facilities to host public Board of Supervisors meetings. Meeting space is provided by the Residence Inn and is billed per meeting.

POSTAGE & PRINTING

Provides for the printing, postage, mailing, and courier costs associated with official District communications, including meeting notices, budget documents, compliance correspondence, and other required materials distributed to residents, Board members, government agencies, and vendors.

WEBSITE COMPLIANCE

The District is required by Florida law to post adopted budgets, meeting agendas, and other public records on a compliant website. ADA-PDF subscription services are provided by School Now for an annual amount of $1,515. Monthly website management services provided by Kai Connected, LLC are captured under Professional Services - Management Consulting Services beginning in FY 2027.

COUNTY ASSESSMENT COLLECTION FEE

The County Tax Collector charges an administrative fee for processing and remitting Non-Ad Valorem assessments collected on the Tax Roll. The amount is calculated as a percentage of total assessments collected.

PROPERTY TAX - 32885 NATURAL BRIDGE ROAD

Covers the annual ad valorem property tax assessed against a District-owned parcel located at 32885 Natural Bridge Road. The amount is paid to the County Tax Collector based on the assessed value and prevailing millage rate.

ADMINISTRATIVE CONTINGENCY

Provides a reserve for unexpected administrative expenses or shortfalls in other administrative line items. This funding allows the District flexibility to address unforeseen needs without requiring a formal budget amendment.

DEBT ADMINISTRATION

DISSEMINATION AGENT

Provides for the services of a dissemination agent responsible for preparing and submitting the District's annual and continuing disclosure reports pursuant to SEC Rule 15c2-12.

TRUSTEE FEES

Covers the annual fees paid to the trustee bank responsible for administering the District's bond trust accounts and ensuring proper handling of debt service payments. Trustee services are based on the terms outlined in the Trust Indenture for each bond issuance.

ARBITRAGE

Provides for periodic calculations to ensure the District complies with federal regulations limiting the earnings on bond proceeds. These arbitrage rebate calculations are required by the Internal Revenue Code and are performed by an independent third-party consultant.

PHYSICAL ENVIRONMENT

UTILITIES

ELECTRICITY (IRRIGATION & POND PUMPS)

Provides for electric utility service to power District-owned irrigation systems and pond pumps. Service is billed based on usage and applicable utility rates.

STREETPOLE LIGHTING

Covers the cost of electric service for the District's street lighting infrastructure. Charges are based on the provider's rates and the number and type of light fixtures installed throughout the community.

WATER - PASCO COUNTY UTILITIES

Provides for potable water service from Meter #18543947. Service is billed by Pasco County Utilities based on usage and applicable utility rates.

SOLID WASTE COLLECTION & REFUSE SERVICES

Provides for recurring solid waste and recycling collection services for the community, including scheduled pickup, disposal, and related service fees.

COMMON AREAS & RIGHT OF WAYS

CONTRACTS - COMPREHENSIVE FIELD TECH SERVICES

Provides for a dedicated field services contractor to perform routine inspections of the District's assets, coordinate with vendors, monitor service levels, and report maintenance concerns. Services are performed by Kai Connected, LLC for an annual amount of $17,680, ensuring consistent oversight of field operations and contractor performance.

CONTRACTS - LANDSCAPE MAINTENANCE

Provides for the contracted landscape maintenance services for the District. Services are performed by Floralawn Inc for an annual amount of $164,553 under the terms of the landscape maintenance agreement. Includes routine mowing, fertilization, plant and turf care, and irrigation system inspections and minor repairs as outlined in the contract.

CONTRACTS - PET WASTE REMOVAL

Provides for the servicing and maintenance of pet waste stations located throughout the District, including waste removal, bag replenishment, and disposal. Services are performed by Tampa Bay Poo Patrol for an annual amount of $3,600.

CONTRACTS - RUST CONTROL

Provides for contracted services to prevent and remove rust staining caused by irrigation systems or high iron content in groundwater. Services are performed by Suncoast Rust Control for an annual amount of $16,860.

LANDSCAPE REPLACEMENT & REPLENISHMENT

Covers costs for the repair or replacement of landscaping materials outside of regular contractual services, including expected replacements and the annual installation of winter rye.

LANDSCAPE - MULCH

Covers the cost of repairing or replenishing mulch in common area landscape beds, separate from regularly scheduled landscape services.

LANDSCAPE - TREE/PALM TRIMMING

Covers the cost of trimming and pruning trees within the District's common areas as needed to maintain safety, visibility, and aesthetic standards.

LANDSCAPE - TREE REMOVAL & REPLACEMENT

This category includes the cost of removing damaged or declining trees and installing approved replacement trees in accordance with community landscape standards and safety requirements.

R&M - IRRIGATION

Provides funding for ongoing repair and maintenance of the District's irrigation system, including valve replacement, line repairs, controller adjustments, and related service needs. This amount has been estimated based on historical trends, projected service levels, and anticipated cost changes.

R&M - SIDEWALKS / HARDSCAPE

Funds repairs to sidewalks, walkways, concrete pads, boardwalks, bridges, and other hardscape elements to address safety issues, surface damage, or aesthetic improvements, including planned hardscape projects for the fiscal year.

R&M - TOT LOT

Routine inspection and repair of playground equipment, safety surfacing, fencing, and related improvements, as well as periodic replenishment of mulch to maintain appropriate fall protection standards.

R&M - SIGNAGE

Covers the cost of repairing, replacing, or maintaining community signage, including entry monuments, directional signs, and regulatory or informational signs located throughout the District.

MISC - HOLIDAY LIGHTS & DECORATIONS

Provides funding for the purchase, installation, and removal of seasonal and holiday decorations throughout the District's common areas to enhance community appearance and celebrate festive occasions.

FLOOD CONTROL / STORMWATER MANAGEMENT

CONTRACTS - AQUATIC MAINTENANCE

Provides for the contracted services to treat and maintain the District's stormwater ponds, lakes, and aquatic vegetation, which may include algae control, shoreline management, water quality monitoring, midge fly and invasive species treatment. Services are performed by Solitude Lake Management for an annual amount of $10,293.

CONTRACTS - WETLAND MONITORING

This line item includes costs associated with the monitoring of wetlands, preserves, and uplands within the District to ensure compliance with applicable environmental permits and regulatory requirements. Services may include periodic site inspections, documentation, and reporting to regulatory agencies as required. Services are performed for an annual amount of $4,000.

R&M - POND

Supports repairs, maintenance, and remediation of District stormwater ponds, including shoreline stabilization, minor erosion repairs, sediment buildup correction, and upkeep necessary to preserve proper function and appearance.

SECURITY

CONTRACTS - SECURITY SERVICES & MONITORING EQUIPMENT

Provides for contracted roving patrols of the District's common areas along with the operation and maintenance of perimeter gates, perimeter fence, and resident key fob access equipment. Beginning in FY 2027, security services and gate/equipment maintenance have been consolidated under a single contract. Services are performed by JCS Security for an annual amount of $52,000.

CAPITAL & CONTINGENCY RESERVES

CAPITAL IMPROVEMENTS

Funds non-recurring projects that construct, replace, or substantially improve District assets and facilities.

PHYSICAL ENVIRONMENT CONTINGENCY

Sets aside reserve funds to cover unforeseen or emergency repairs, cost overruns, or other unbudgeted physical environment expenses that may arise during the fiscal year.

AMENITY CENTER OPERATIONS

PROFESSIONAL SERVICES - AMENITY MANAGEMENT

Covers onsite management, staffing, and coordination of daily amenity operations. Responsibilities include tracking and managing facility access keys, coordinating janitorial services, overseeing facility rental activities, and implementing general operating rules for the amenity center. Services are performed by Kai Connected, LLC for an annual amount of $5,000.

UTILITY - AMENITY CENTER ELECTRICITY

Provides for electric utility costs associated with powering the clubhouse, fitness center, pool equipment, lighting, HVAC, and other amenity-related electrical systems.

UTILITY - AMENITY CENTER WATER

Covers water utility expenses associated with restroom facilities, irrigation around the amenity areas, and any water features such as fountains or splash pads. Service is billed by Pasco County Utilities.

CONTRACT - POOL SERVICE

Provides for a professional service vendor to clean, treat, and inspect the community pool on a routine basis to ensure compliance with health and safety standards. Contract services typically include chemical balancing, debris removal, and equipment checks. Services are performed by Cooper Pools Inc for an annual amount of $46,500.

CONTRACT - AMENITY ACCESS & SECURITY CAMERA

Provides operation, monitoring, and support for community access control systems and pool surveillance equipment. Includes cellular service, equipment maintenance, and routine technical support. Services are performed by Johnson Controls for an annual amount of $4,855.

CONTRACT - AMENITY POOL MONITORING

This line item includes costs for pool monitoring provided at the District's pool facilities. Services may include on-site supervision during operating hours and coordination with management as needed. Services are performed for an annual amount of $30,000.

CONTRACT - AMENITY CENTER CLEANING SERVICES

Funds janitorial services and general upkeep of the amenity center facilities, including restrooms, floors, trash removal, and routine cleaning. Services are performed by Catherinne Pro Cleaners for an annual amount of $20,735.

CONTRACT - AMENITY CENTER PEST CONTROL

Provides for regularly scheduled pest prevention and treatment services inside and around the amenity center and tot lot, including treatment for insects and rodents. Services are performed by NaturZone for an annual amount of $1,500.

POOL PERMIT

Covers the annual regulatory permit required for operation of the community pool, including inspections and compliance fees mandated by the county health department.

R&M - POOL

Covers repairs and non-routine maintenance needed for the pool structure and equipment, including pumps, filters, heaters, lighting, and safety systems.

R&M - AMENITY FURNITURE & EQUIPMENT

Supports repairs, touch-ups, and replacements for interior and exterior clubhouse furnishings and equipment. Includes tables, chairs, lounge seating, fans, light fixtures, built-in cabinetry, and amenity lighting.

R&M - SPLASH PAD

Provides for routine maintenance and minor repairs of the community splash pad, including pump and nozzle service, water quality components, and surface upkeep.

R&M - AMENITY CENTER PRESSURE WASHING

Provides for pressure cleaning of walkways, patios, pool decks, and building exteriors within the amenity area to maintain cleanliness and curb appeal.

MISC. AMENITY CENTER REPAIRS & MAINTENANCE

Funds unexpected or minor repairs necessary to maintain the functionality and aesthetics of the amenity center. This may include light plumbing, HVAC repairs, minor painting, fixture replacements, and other small-scale tasks not otherwise categorized.

AMENITY CENTER CONTINGENCY

Reserves funds for unforeseen or emergency expenditures associated with the operation and maintenance of the amenity center.

Union Park Community Development District
Fiscal Year 2027 Annual Budget
Capital Reserve Fund

	Account Description	Actual FY 2024	Actual FY 2025	Amended FY 2026	Actual Actual 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 40,150	$ 40,150	$ 40,000	$ 40,167	$ (167)	$ 40,000	$ 40,000
	Tax Collector Excess Fees	187	189	-	-	-	-	-
	Total Revenue	**40,337**	**40,339**	**40,000**	**40,167**	**(167)**	**40,000**	**40,000**
II.	**Expenditures**							
	Capital & Contingency Reserves							
	Capital Improvement Reserve	-	-	-	-	-	-	-
	Total Capital & Contingency Reserves	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	40,337	40,339	40,000	40,167	(167)	40,000	40,000
II.	**Net Change in Fund Balance**	40,337	40,339	40,000	40,167	(167)	40,000	40,000
	Fund Balance - Beginning	-	40,337	80,676	80,676	-	80,676	120,676
	Fund Balance - Ending	**$ 40,337**	**$ 80,676**	**$ 120,676**	**$ 120,843**	**$ (167)**	**$ 120,676**	**$ 160,676**

Union Park Community Development District
Fiscal Year 2027 Annual Budget
Series 2013A-1 Debt Service Fund

	Account Description	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**						
	Debt Service Assessments - On-Roll	$ 260,601	$ 259,606	$ 260,686	$ -	$ 260,686	$ 259,606
	Excess Fees	1,197	-	-	-	-	-
	Interest	19,734	-	11,788	-	11,788	-
	Total Revenue	**281,533**	**259,606**	**272,473**	**-**	**272,473**	**259,606**
II.	**Expenditures**						
	Debt Service						
	Principal Debt Retirement	60,000	65,000	60,000	-	60,000	65,000
	Interest Expense	196,544	189,906	191,934	-	191,934	187,141
	Prepayment Expense	-	-	5,000	-	5,000	-
	Total Debt Service	**256,544**	**254,906**	**256,934**	**-**	**256,934**	**252,141**
	Total Expenditures	**256,544**	**254,906**	**256,934**	**-**	**256,934**	**252,141**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	24,989	4,700	15,539	-	15,539	7,466
III.	**Net Change in Fund Balance**	**24,989**	**4,700**	**15,539**	**-**	**15,539**	**7,466**
	Fund Balance - Beginning	527,944	552,933	552,933	-	552,933	**568,472**
	Fund Balance - Ending	**$ 552,933**	**$ 557,633**	**$ 568,472**	**$ -**	**$ 568,472**	**$ 575,938**

Union Park Community Development District
$3,070,000 Capital Improvement Revenue Bonds, Series 2013A-1

Period Ending	Principal	Interest	Debt Service	Annual Debt Service	Total Bond Value
5/1/26		$94,769	$94,769	$94,769	$2,570,000
11/1/26	$65,000	$94,769	$159,769		$2,505,000
5/1/27		$92,372	$92,372	$252,141	$2,505,000
11/1/27	$70,000	$92,372	$162,372		$2,435,000
5/1/28		$89,791	$89,791	$252,163	$2,435,000
11/1/28	$75,000	$89,791	$164,791		$2,360,000
5/1/29		$87,025	$87,025	$251,816	$2,360,000
11/1/29	$80,000	$87,025	$167,025		$2,280,000
5/1/30		$84,075	$84,075	$251,100	$2,280,000
11/1/30	$90,000	$84,075	$174,075		$2,190,000
5/1/31		$80,756	$80,756	$254,831	$2,190,000
11/1/31	$95,000	$80,756	$175,756		$2,095,000
5/1/32		$77,253	$77,253	$253,009	$2,095,000
11/1/32	$100,000	$77,253	$177,253		$1,995,000
5/1/33		$73,566	$73,566	$250,819	$1,995,000
11/1/33	$110,000	$73,566	$183,566		$1,885,000
5/1/34		$69,509	$69,509	$253,075	$1,885,000
11/1/34	$115,000	$69,509	$184,509		$1,770,000
5/1/35		$65,269	$65,269	$249,778	$1,770,000
11/1/35	$125,000	$65,269	$190,269		$1,645,000
5/1/36		$60,659	$60,659	$250,928	$1,645,000
11/1/36	$135,000	$60,659	$195,659		$1,510,000
5/1/37		$55,681	$55,681	$251,341	$1,510,000
11/1/37	$145,000	$55,681	$200,681		$1,365,000
5/1/38		$50,334	$50,334	$251,016	$1,365,000
11/1/38	$155,000	$50,334	$205,334		$1,210,000
5/1/39		$44,619	$44,619	$249,953	$1,210,000
11/1/39	$165,000	$44,619	$209,619		$1,045,000
5/1/40		$38,534	$38,534	$248,153	$1,045,000
11/1/40	$180,000	$38,534	$218,534		$865,000
5/1/41		$31,897	$31,897	$250,431	$865,000
11/1/41	$195,000	$31,897	$226,897		$670,000
5/1/42		$24,706	$24,706	$251,603	$670,000
11/1/42	$205,000	$24,706	$229,706		$465,000
5/1/43		$17,147	$17,147	$246,853	$465,000
11/1/43	$225,000	$17,147	$242,147		$240,000
5/1/44		$8,850	$8,850	$250,997	$240,000
11/1/44	$240,000	$8,850	$248,850	$248,850	$0
Total	**$2,570,000**	**$2,293,625**	**$4,863,625**	**$4,863,625**	

Union Park Community Development District
Fiscal Year 2027 Annual Budget
Series 2015A-1 Debt Service Fund

	Account Description	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**						
	Debt Service Assessments - On-Roll	$ 100,697	$ 96,250	$ 100,730	$ -	$ 100,730	$ 100,313
	Excess Fees	463	-	-	-	-	-
	Interest	8,418	-	5,088	-	5,088	-
	Total Revenue	**109,577**	**96,250**	**105,818**	**-**	**105,818**	**100,313**
II.	**Expenditures**						
	Debt Service						
	Principal Debt Retirement	25,000	30,000	25,000	-	25,000	30,000
	Interest Expense	68,984	66,250	67,031	-	67,031	65,313
	Prepayment Expense	10,000	-	-	-	-	-
	Total Debt Service	**103,984**	**96,250**	**92,031**	**-**	**92,031**	**95,313**
	Total Expenditures	**103,984**	**96,250**	**92,031**	**-**	**92,031**	**95,313**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	5,593	-	13,787	-	13,787	5,000
III.	**Other Financing Sources (Uses)**						
	Interfund Transfer-In	-	-	20	-	20	-
	Total Other Sources (Uses)	**-**	**-**	**20**	**-**	**20**	**-**
IV.	**Net Change in Fund Balance**	**5,593**	**-**	**13,807**	**-**	**13,807**	**5,000**
	Fund Balance - Beginning	225,420	231,013	231,013	-	231,013	**244,820**
	Fund Balance - Ending	**$ 231,013**	**$ 231,013**	**$ 244,820**	**$ -**	**$ 244,820**	**$ 249,820**

Union Park Community Development District
$1,310,000 Capital Improvement Revenue Bonds, Series 2015A-1

Period Ending	Principal	Interest	Debt Service	Annual Debt Service	Total Bond Value
5/1/26		$33,125	$33,125	$33,125	$1,060,000
11/1/26	$30,000	$33,125	$63,125		$1,030,000
5/1/27		$32,188	$32,188	$95,313	$1,030,000
11/1/27	$30,000	$32,188	$62,188		$1,000,000
5/1/28		$31,250	$31,250	$93,438	$1,000,000
11/1/28	$30,000	$31,250	$61,250		$970,000
5/1/29		$30,313	$30,313	$91,563	$970,000
11/1/29	$35,000	$30,313	$65,313		$935,000
5/1/30		$29,219	$29,219	$94,531	$935,000
11/1/30	$35,000	$29,219	$64,219		$900,000
5/1/31		$28,125	$28,125	$92,344	$900,000
11/1/31	$40,000	$28,125	$68,125		$860,000
5/1/32		$26,875	$26,875	$95,000	$860,000
11/1/32	$40,000	$26,875	$66,875		$820,000
5/1/33		$25,625	$25,625	$92,500	$820,000
11/1/33	$40,000	$25,625	$65,625		$780,000
5/1/34		$24,375	$24,375	$90,000	$780,000
11/1/34	$45,000	$24,375	$69,375		$735,000
5/1/35		$22,969	$22,969	$92,344	$735,000
11/1/35	$50,000	$22,969	$72,969		$685,000
5/1/36		$21,406	$21,406	$94,375	$685,000
11/1/36	$50,000	$21,406	$71,406		$635,000
5/1/37		$19,844	$19,844	$91,250	$635,000
11/1/37	$55,000	$19,844	$74,844		$580,000
5/1/38		$18,125	$18,125	$92,969	$580,000
11/1/38	$55,000	$18,125	$73,125		$525,000
5/1/39		$16,406	$16,406	$89,531	$525,000
11/1/39	$60,000	$16,406	$76,406		$465,000
5/1/40		$14,531	$14,531	$90,938	$465,000
11/1/40	$65,000	$14,531	$79,531		$400,000
5/1/41		$12,500	$12,500	$92,031	$400,000
11/1/41	$70,000	$12,500	$82,500		$330,000
5/1/42		$10,313	$10,313	$92,813	$330,000
11/1/42	$75,000	$10,313	$85,313		$255,000
5/1/43		$7,969	$7,969	$93,281	$255,000
11/1/43	$80,000	$7,969	$87,969		$175,000
5/1/44		$5,469	$5,469	$93,438	$175,000
11/1/44	$85,000	$5,469	$90,469		$90,000
5/1/45		$2,813	$2,813	$93,281	$90,000
11/1/45	$90,000	$2,813	$92,813	$92,813	$0
Total	**$1,060,000**	**$826,875**	**$1,886,875**	**$1,886,875**	

Union Park Community Development District
Fiscal Year 2027 Annual Budget
Series 2016A-1 Debt Service Fund

	Account Description	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**						
	Debt Service Assessments - On-Roll	$ 283,081	$ 282,000	$ 283,173	$ -	$ 283,173	$ 282,000
	Excess Fees	1,300	-	-	-	-	-
	Interest	22,223	-	13,160	-	13,160	-
	Total Revenue	**306,604**	**282,000**	**296,333**	**-**	**296,333**	**282,000**
II.	**Expenditures**						
	Debt Service						
	Principal Debt Retirement	85,000	95,000	90,000	-	90,000	95,000
	Interest Expense	192,675	186,381	188,519	-	188,519	184,125
	Total Debt Service	**277,675**	**281,381**	**278,519**	**-**	**278,519**	**279,125**
	Total Expenditures	**277,675**	**281,381**	**278,519**	**-**	**278,519**	**279,125**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	28,929	619	17,814	-	17,814	2,875
III.	**Other Financing Sources (Uses)**						
	Interfund Transfer-In	-	-	743	-	743	-
	Total Other Sources (Uses)	**-**	**-**	**743**	**-**	**743**	**-**
IV.	**Net Change in Fund Balance**	**28,929**	**619**	**18,557**	**-**	**18,557**	**2,875**
	Fund Balance - Beginning	591,009	619,938	619,938	-	619,938	**638,495**
	Fund Balance - Ending	**$ 619,938**	**$ 620,556**	**$ 638,495**	**$ -**	**$ 638,495**	**$ 641,370**

Union Park Community Development District
$4,120,000 Capital Improvement Revenue Bonds, Series 2016A-1

Period Ending	Principal	Interest	Debt Service	Annual Debt Service	Total Bond Value
5/1/26		$93,191	$93,191	$93,191	$3,445,000
11/1/26	$95,000	$93,191	$188,191		$3,350,000
5/1/27		$90,934	$90,934	$279,125	$3,350,000
11/1/27	$100,000	$90,934	$190,934		$3,250,000
5/1/28		$88,559	$88,559	$279,494	$3,250,000
11/1/28	$100,000	$88,559	$188,559		$3,150,000
5/1/29		$85,872	$85,872	$274,431	$3,150,000
11/1/29	$105,000	$85,872	$190,872		$3,045,000
5/1/30		$83,050	$83,050	$273,922	$3,045,000
11/1/30	$115,000	$83,050	$198,050		$2,930,000
5/1/31		$79,959	$79,959	$278,009	$2,930,000
11/1/31	$120,000	$79,959	$199,959		$2,810,000
5/1/32		$76,734	$76,734	$276,694	$2,810,000
11/1/32	$125,000	$76,734	$201,734		$2,685,000
5/1/33		$73,375	$73,375	$275,109	$2,685,000
11/1/33	$135,000	$73,375	$208,375		$2,550,000
5/1/34		$69,747	$69,747	$278,122	$2,550,000
11/1/34	$140,000	$69,747	$209,747		$2,410,000
5/1/35		$65,984	$65,984	$275,731	$2,410,000
11/1/35	$145,000	$65,984	$210,984		$2,265,000
5/1/36		$62,088	$62,088	$273,072	$2,265,000
11/1/36	$155,000	$62,088	$217,088		$2,110,000
5/1/37		$57,922	$57,922	$275,009	$2,110,000
11/1/37	$165,000	$57,922	$222,922		$1,945,000
5/1/38		$53,488	$53,488	$276,409	$1,945,000
11/1/38	$175,000	$53,488	$228,488		$1,770,000
5/1/39		$48,675	$48,675	$277,163	$1,770,000
11/1/39	$180,000	$48,675	$228,675		$1,590,000
5/1/40		$43,725	$43,725	$272,400	$1,590,000
11/1/40	$190,000	$43,725	$233,725		$1,400,000
5/1/41		$38,500	$38,500	$272,225	$1,400,000
11/1/41	$205,000	$38,500	$243,500		$1,195,000
5/1/42		$32,863	$32,863	$276,363	$1,195,000
11/1/42	$215,000	$32,863	$247,863		$980,000
5/1/43		$26,950	$26,950	$274,813	$980,000
11/1/43	$225,000	$26,950	$251,950		$755,000
5/1/44		$20,763	$20,763	$272,713	$755,000
11/1/44	$240,000	$20,763	$260,763		$515,000
5/1/45		$14,163	$14,163	$274,925	$515,000
11/1/45	$250,000	$14,163	$264,163		$265,000
5/1/46		$7,288	$7,288	$271,450	$265,000
11/1/46	$265,000	$7,288	$272,288	$279,575	$0
Total	**$3,445,000**	**$2,427,656**	**$5,872,656**	**$5,879,944**	

Union Park Community Development District
Fiscal Year 2027 ERU Allocation & Assessment Summary Comparison

	Operations & Maintenance	Capital Reserve Fund	
AR = Total Expenditures - Net:	$1,230,771.76	$40,000.00	
Plus: Early Payment Discount (4.0%)	$52,373.27	$1,702.13	
Plus: County Collection Charges (2.0%)	$26,186.63	$851.06	
Total Expenditures - GROSS	$1,309,331.66	$42,553.19	[a]
Total ERU:	699.00	699.00	[b]
Total AR / ERU - GROSS (as if all On-Roll):	**$1,873.15**	**$60.88**	[a] / [b]
Total AR / ERU - NET:	$1,760.76	$57.22	

1. Equivalent Residential Unit (ERU) Allocation of Annual Operations and Maintenance (O&M) Assessments

Product	Units	ERU	Total ERU	% ERU	Net Assmt/Unit	Total Net Assmt	Gross Assmt/Unit	Total Gross Assmt
45'	144	0.90	129.60	18.54%	$1,584.68	$228,194.59	$1,685.83	$242,760.20
55'	201	1.10	221.10	31.63%	$1,936.84	$389,304.20	$2,060.46	$414,153.40
65'	171	1.30	222.30	31.80%	$2,288.99	$391,417.11	$2,435.09	$416,401.18
75'	84	1.50	126.00	18.03%	$2,641.14	$221,855.85	$2,809.72	$236,016.86
Total	**600**		**699.00**	**100.00%**		**$1,230,771.76**		**$1,309,331.66**

2. Equivalent Residential Unit (ERU) Allocation of Annual Capital Reserve Fund (CRF) Assessments

Product	Units	ERU	Total ERU	% ERU	Net Assmt/Unit	Total Net Assmt	Gross Assmt/Unit	Total Gross Assmt
45'	144	0.90	129.60	18.54%	$51.50	$7,416.31	$54.79	$7,889.69
55'	201	1.10	221.10	31.63%	$62.95	$12,652.36	$66.96	$13,459.96
65'	171	1.30	222.30	31.80%	$74.39	$12,721.03	$79.14	$13,533.01
75'	84	1.50	126.00	18.03%	$85.84	$7,210.30	$91.32	$7,670.53
Total	**600**		**699.00**	**100.00%**		**$40,000.00**		**$42,553.19**

Union Park Community Development District
Fiscal Year 2027 ERU Allocation & Assessment Summary Comparison

3. Assessment Comparison Summary by Fiscal Year

Assessment Area One

		Operations & Maintenance[1]			Capital Reserve Fund[1]			Series 2013 Debt Service[1]			Total[1]			
Product	Units	FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
55'	108	$2,060.46	$1,717.05	20%	$66.96	$66.96	0%	$1,076.52	$1,076.52	0%	$3,203.95	$2,860.54	$343.41	12%
65'	83	$2,435.09	$2,029.25	20%	$79.14	$79.14	0%	$1,272.25	$1,272.25	0%	$3,786.49	$3,380.64	$405.85	12%
75'	37	$2,809.72	$2,341.44	20%	$91.32	$91.32	0%	$1,467.98	$1,467.98	0%	$4,369.03	$3,900.74	$468.29	12%
Total	**228**													

Assessment Area Two

		Operations & Maintenance[1]			Capital Reserve Fund[1]			Series 2015 Debt Service[1]			Total[1]			
Product	Units	FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
45'	57	$1,685.83	$1,404.86	20%	$54.79	$54.79	0%	$879.52	$879.52	0%	$2,620.15	$2,339.17	$280.97	12%
55'	16	$2,060.46	$1,717.05	20%	$66.96	$66.96	0%	$1,074.97	$1,074.97	0%	$3,202.40	$2,858.99	$343.41	12%
65'	16	$2,435.09	$2,029.25	20%	$79.14	$79.14	0%	$1,270.42	$1,270.42	0%	$3,784.66	$3,378.81	$405.85	12%
75'	13	$2,809.72	$2,341.44	20%	$91.32	$91.32	0%	$1,465.87	$1,465.87	0%	$4,366.91	$3,898.62	$468.29	12%
Total	**102**													

Assessment Area Three

		Operations & Maintenance[1]			Capital Reserve Fund[1]			Series 2016 Debt Service[1]			Total[1]			
Product	Units	FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
45'	87	$1,685.83	$1,404.86	20%	$54.79	$54.79	0%	$877.76	$877.76	0%	$2,618.39	$2,337.42	$280.97	12%
55'	77	$2,060.46	$1,717.05	20%	$66.96	$66.96	0%	$1,072.82	$1,072.82	0%	$3,200.25	$2,856.84	$343.41	12%
65'	72	$2,435.09	$2,029.25	20%	$79.14	$79.14	0%	$1,267.88	$1,267.88	0%	$3,782.12	$3,376.27	$405.85	12%
75'	34	$2,809.72	$2,341.44	20%	$91.32	$91.32	0%	$1,462.94	$1,462.94	0%	$4,363.98	$3,895.69	$468.29	12%
Total	**270**													

1. The amounts shown are presented as if on roll and grossed up to account for collection costs and early payment discounts.