

Abbott Square
Community Development District

FISCAL YEAR 2027

Proposed Budget

(May 11, 2026 Meeting)

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT



Abbott Square
Community Development District

Budget Overview
FY 2027





Abbott Square

Community Development District

Operating Budget

FY 2027



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Fiscal Year 2027 Budget
General Fund

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/-)	ANNUAL
	BUDGET	THRU	March-	PROJECTED		BUDGET
	FY 2026	2/28/2026	9/30/2026	FY 2026	Budget	FY 2027
REVENUES						
Interest - Investments	\$0.00	\$9,253.00	\$0.00	\$9,253.00	0%	\$0.00
Special Assmnts- Tax Collector	\$871,373.00	\$856,449.00	\$14,924.00	\$871,373.00	0%	\$1,018,399.04
Other Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Special Assmnts- Discounts	\$0.00	\$0.00	\$0.00	\$0.00	0%	-\$40,735.96
Rental Income	\$0.00	\$900.00	\$0.00	\$900.00	0%	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
TOTAL REVENUES	\$871,373.00	\$866,602.00	\$14,924.00	\$881,526.00	1%	\$977,663.08

EXPENDITURES

Administrative

Supervisor Fees	\$12,000.00	\$3,200.00	\$8,800.00	\$12,000.00	0%	\$12,000.00
ProfServ-Arbitrage Rebate	\$500.00	\$0.00	\$500.00	\$500.00	0%	\$500.00
ProfServ-Dissemination Agent	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	0%	\$1,000.00
ProfServ-Field Management	\$15,000.00	\$7,500.00	\$7,500.00	\$15,000.00	0%	\$15,000.00
ProfServ-Trustee Fees	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	0%	\$5,000.00
District Counsel	\$25,000.00	\$4,370.00	\$20,630.00	\$25,000.00	0%	\$25,500.00
District Engineer	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	0%	\$10,300.00
District Manager	\$49,440.00	\$24,720.00	\$24,720.00	\$49,440.00	0%	\$49,440.00
Auditing Services	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	0%	\$5,000.00
Postage	\$500.00	\$83.00	\$417.00	\$500.00	0%	\$500.00
Insurance - General Liability	\$3,311.00	\$6,347.00	\$0.00	\$6,347.00	92%	\$3,432.00
Public Officials Insurance	\$2,709.00	\$5,786.00	\$0.00	\$5,786.00	114%	\$2,807.00
Insurance -Property & Casualty	\$16,424.00	\$18,944.00	\$0.00	\$18,944.00	15%	\$38,385.00
Printing and Binding	\$500.00	\$15.00	\$485.00	\$500.00	0%	\$500.00
Legal Advertising	\$1,500.00	\$243.00	\$1,257.00	\$1,500.00	0%	\$2,500.00
Tax Collector/Property Appraiser Fees	\$10,229.00	\$0.00	\$10,229.00	\$10,229.00	0%	\$10,229.00
Bank Fees	\$500.00	\$0.00	\$500.00	\$500.00	0%	\$500.00
Website Administration	\$1,553.00	\$0.00	\$1,553.00	\$1,553.00	0%	\$2,000.00
Dues, Licenses, Subscriptions	\$175.00	\$175.00	\$0.00	\$175.00	0%	\$175.00
Misc-Assessment Collection Cost	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$20,367.98
Total Administrative	\$160,341.00	\$71,383.00	\$97,591.00	\$168,974.00	5%	\$205,135.98

Utility Services

Electric Utility Services	\$3,600.00	\$8,589.00	\$12,310.90	\$20,899.90	481%	\$21,630.00
Street Lights	\$94,485.00	\$40,692.00	\$58,325.20	\$99,017.20	5%	\$97,319.55
Total Utility Services	\$98,085.00	\$49,281.00	\$70,636.10	\$119,917.10	22%	\$118,949.55

Amenity

Abbott Square
Community Development District

General Fund

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/-) Budget	ANNUAL
	BUDGET FY 2026	THRU 2/28/2026	March- 9/30/2026	PROJECTED FY 2026		BUDGET FY 2027
Pressure Washing	\$5,000.00	\$3,100.00	\$4,443.33	\$7,543.33	51%	\$20,000.00
Janitorial Maintenance	\$26,787.00	\$12,185.00	\$14,602.00	\$26,787.00	0%	\$26,787.00
Pool Maintenance	\$21,000.00	\$10,044.00	\$14,396.40	\$24,440.40	16%	\$24,000.00
Trash/Waste	\$6,500.00	\$4,026.00	\$5,770.60	\$9,796.60	51%	\$10,000.00
Pest Control	\$2,340.00	\$1,560.00	\$2,236.00	\$3,796.00	62%	\$2,340.00
HVAC	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	0%	\$2,000.00
Security Camera	\$500.00	\$0.00	\$500.00	\$500.00	0%	\$500.00
Furniture/Furnishing	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	0%	\$2,000.00
Gate- Repair Maintenance	\$1,500.00	\$769.00	\$731.00	\$1,500.00	0%	\$1,500.00
Access Keys/Cards	\$300.00	\$5,205.00	\$0.00	\$5,205.00	1635%	\$720.00
Phone & Internet	\$863.00	\$318.00	\$455.80	\$773.80	-10%	\$863.00
Entrance Monuments, Gates,Walls R&M	\$5,000.00	\$2,922.00	\$2,078.00	\$5,000.00	0%	\$6,000.00
Payroll - General & Administration	\$88,500.00	\$32,526.00	\$46,620.60	\$79,146.60	-11%	\$91,155.00
Management Services	\$36,000.00	\$7,121.00	\$10,206.77	\$17,327.77	-52%	\$37,080.00
Payroll Taxes	\$19,000.00	\$0.00	\$19,000.00	\$19,000.00	0%	\$19,000.00
Sidewalk & Pavement Repair	\$5,000.00	\$5,803.00	\$8,317.63	\$14,120.63	182%	\$15,000.00
Landscape Maint Contract	\$26,787.00	\$15,262.00	\$11,525.00	\$26,787.00	0%	\$27,590.61
Propane	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	0%	\$2,000.00
Electricity- Clubhouse/Pool	\$11,000.00	\$0.00	\$0.00	\$0.00	-100%	\$23,000.00
Property and Casualty Insurance	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	0%	\$0.00
Pool Repairs	\$2,500.00	\$646.00	\$1,854.00	\$2,500.00	0%	\$2,500.00
General Maintenance	\$5,000.00	\$1,360.00	\$3,640.00	\$5,000.00	0%	\$5,000.00
Irrigation Repairs	\$1,300.00	\$1,250.00	\$50.00	\$1,300.00	0%	\$0.00
Well Pump Repairs	\$1,450.00	\$7,965.00	\$11,416.50	\$19,381.50	1237%	\$20,000.00
Mulch	\$10,000.00	\$2,100.00	\$7,900.00	\$10,000.00	0%	\$10,000.00
Landscape Replacement	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	0%	\$5,000.00
Fire Safety Alarm	\$700.00	\$0.00	\$700.00	\$700.00	0%	\$700.00
Building Maintenance	\$2,500.00	\$1,227.00	\$1,273.00	\$2,500.00	0%	\$2,500.00
Holiday Decorations	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	0%	\$5,000.00
Cleaning Supplies	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	0%	\$3,000.00
Water & Sewer- Clubhouse	\$5,500.00	\$3,181.00	\$4,559.43	\$7,740.43	41%	\$7,700.00
Pool Permits	\$280.00	\$0.00	\$280.00	\$280.00	0%	\$280.00
Furniture/Furnishings	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	0%	\$2,500.00
Total Amenity	\$318,307.00	\$136,070.00	\$188,056.07	\$324,126.07	2%	\$375,715.61
<i>Landscape and Pond Maintenance</i>						
Contractual Landscaping Maint.	\$148,464.00	\$53,577.00	\$76,793.70	\$130,370.70	-12%	\$148,462.97
R&M-Well Maintenance	\$19,176.00	\$1,296.00	\$17,880.00	\$19,176.00	0%	\$0.00
Landscape - Mulch	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	0%	\$20,000.00
Landscape - Annuals	\$5,000.00	\$583.00	\$4,417.00	\$5,000.00	0%	\$5,000.00
Plant Replacement Program	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	0%	\$5,000.00
Irrigation Maintenance	\$2,500.00	-\$1,349.00	\$3,849.00	\$2,500.00	0%	\$3,900.00
Aquatic Maintenance	\$22,900.00	\$1,663.00	\$21,237.00	\$22,900.00	0%	\$22,898.97
Wetland Maintenance	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	0%	\$7,500.00
Dry Retention Maintenance	\$8,600.00	\$300.00	\$8,300.00	\$8,600.00	0%	\$8,600.00
Park Maintenance Projects	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	0%	\$10,000.00

Abbott Square
Community Development District

General Fund

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/-) Budget	ANNUAL
	BUDGET FY 2026	THRU 2/28/2026	March- 9/30/2026	PROJECTED FY 2026		BUDGET FY 2027
R&M-Trail Maintenance	\$7,500.00	\$2,985.00	\$4,278.50	\$7,263.50	-3%	\$8,000.00
Misc-Contingency	\$20,000.00	\$7,633.00	\$12,367.00	\$20,000.00	0%	\$20,000.00
Contracts-Trash & Debris Removal	\$18,000.00	\$7,500.00	\$10,750.00	\$18,250.00	1%	\$18,500.00
Total Landscape and Pond Maintenance	\$294,640.00	\$74,188.00	\$202,372.20	\$276,560.20	-6%	\$277,861.94
<i>Amenity Operations</i>						
TOTAL EXPENDITURES	\$871,373.00	\$330,922.00	\$558,655.37	\$889,577.37	2%	\$977,663.08
Excess (deficiency) of revenues	\$0.00	\$535,680.00	-\$543,731.37	-\$8,051.37	0%	\$0.00
FUND BALANCE, BEGINNING	\$196,586.00	\$196,586.00	\$0.00	\$196,586.00	0%	\$188,534.63
FUND BALANCE, ENDING	\$196,586.00	\$732,266.00	-\$543,731.37	\$188,534.63	-4%	\$188,534.63

Budget Narrative
Fiscal Year 2027

REVENUES

Interest-Investments

The District earns interest on its operating accounts.

Operations & Maintenance Assessments – On Roll

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Other Miscellaneous Revenues

Additional revenue sources not otherwise specified by other categories.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Financial and Administrative

Supervisor Fees

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon four supervisors attending 14 meetings.

Onsite Staff

The district may incur expenses for employees or other staff members needed for recreational facilities such as clubhouse staff.

District Management

The District retains the services of a consulting manager, who is responsible for the daily administration of the District's business, including any and all financial work related to the Bond Funds and Operating Funds of the District, and preparation of the minutes of the Board of Supervisors. In addition, the District Manager prepares the Annual Budget(s), implements all policies of the Board of Supervisors and attends all meetings of the Board of Supervisors.

Field Management

The District has a contract with Inframark Infrastructure Management Services. for services in the administration and operation of the Property and its contractors.

Budget Narrative
Fiscal Year 2027

Financial and Administrative (continued)

Financial/Revenue Collection Cost

Service includes all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a collection agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services

Services including the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Dissemination Agent/Reporting

The District is required by the Securities and Exchange Commission to comply with rule 15c2-12(b)-(5), which relates to additional reporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on standard fees charged for this service.

Website Administration Services

The cost of web hosting and regular maintenance of the District's website by Inframark Management Services.

District Engineer

The District's engineer provides general engineering services to the District, i.e., attendance and preparation for board meetings when requested, review of invoices, and other specifically requested assignments.

District Counsel

The District's attorney provides general legal services to the District, i.e., attendance and preparation for Board meetings, review of contracts, agreements, resolutions, and other research as directed or requested by the BOS District Manager.

Trustee Fees

The District pays US Bank an annual fee for trustee services on the Series 2014 and Series 2015 Bonds. The budgeted amount for the fiscal year is based on previous year plus any out-of-pocket expenses.

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is an estimate based on prior year costs.

Postage, Phone, Faxes, Copies

This item refers to the cost of materials and service to produce agendas and conduct day-to-day business of the District.

Mailings

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Professional Services – Arbitrage Rebate

The District is required to annually calculate the arbitrage rebate liability on its Series 2013A and 2020 bonds.

Budget Narrative
Fiscal Year 2027

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in the newspaper of general circulation.

Bank Fees

This represents the cost of bank charges and other related expenses that are incurred during the year.

Dues, Licenses and Fees

This represents the cost of the District's operating license as well as the cost of memberships in necessary organizations.

Website ADA Compliance

Cost of maintaining district website's compliance with the Americans with Disabilities Act of 1990.

Disclosure Report

On a quarterly and annual basis, disclosure of relevant district information is provided to the Muni Council, as required within the bond indentures.

Budget Narrative
Fiscal Year 2027

Insurance

Insurance-General Liability

The District's General Liability & Public Officials Liability Insurance policy is with Egis Insurance Advisors, LLC. The budgeted amount allows for a projected increase in the premium.

Public Officials Insurance

The District will incur expenditures for public officials' liability insurance for the Board and Staff and may incur a 10% premium increase.

Property & Casualty Insurance

The District will incur fees to insure items owned by the district for its property needs.

Deductible

District's share of expenses for insured property when a claim is filed.

Utility Services

Electric Utility Services

Electricity for accounts with the local Utilities Commissions for the swim club, parks, and irrigation. Fees are based on historical costs for metered use.

Streetlights

Local Utility Company charges electricity usage (maintenance fee). The budget is based on historical costs.

Amenity Internet

Internet service for clubhouse and other amenity locations.

Amenity

Janitorial – Contract

Cost of janitorial labor for CDD Facilities.

Cleaning Supplies

Cost of janitorial supplies for CDD Facilities.

Amenity Pest Control

Cost of exterminator and pesticides at CDD amenities and facilities.

Building Maintenance

Cost of repairs and regular maintenance of CDD amenities.

Amenity Furniture/Furnishing

Cost of repairs and maintenance to amenity furniture.

Gate – Repair Maintenance

Cost of repairs and maintenance to electronic locks and gates.

Security Camera

Cost of repairs and maintenance to electronic locks and gates.

Budget Narrative
Fiscal Year 2027

Access Keys/Cards

Cost of providing keycards to residents to access CDD Facilities.

Playground Equipment and Maintenance

Cost of acquisition and upkeep of playground equipment for CDD parks.

Phone & Internet

Cost of phone and IT services for clubhouse operational needs.

Entrance Monuments, Gates, Walls R&M

Cost of repairs and regular maintenance for entryways, walls, and gates.

Sidewalk & Pavement Repair

Cost of repairs and regular maintenance to sidewalks, pavements, and signs.

Pool Permits

Cost of permits required for CDD pool operation as required by law.

Pool Maintenance – Contract

Cost of Maintenance for CDD pool facilities.

Holiday Decorations

Cost of decorations for major holidays (i.e., Christmas)

Landscape and Pond Maintenance

Landscape Maintenance - Contract

Landscaping company to provide maintenance consisting of mowing, edging, trimming, blowing, fertilizing, and applying pest and disease control chemicals to turf throughout the District.

Landscaping – Plant Replacement Program

Cost of replacing dead or damaged plants throughout the district.

Irrigation Maintenance

Purchase of irrigation supplies. Unscheduled maintenance consists of major repairs and replacement of system components including weather station and irrigation lines.

Aquatics – Contract

Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Wetlands Maintenance

Cost of upkeep and protection of wetlands on CDD property.

Aquatics Maintenance

The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

Contracts – Trash & Debris Removal

Cost of cleaning up debris on district property.



Abbott Square
Community Development District

Debt Service Budget
FY 2027



Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
Series 2022 Bonds

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/- Budget	ANNUAL
	BUDGET FY 2026	THRU 2/28/2026	March- 9/30/2026	PROJECTED FY 2026		BUDGET FY 2027
REVENUES						
Interest - Investments	\$0.00	\$11,376.00	\$0.00	\$11,376.00	0%	\$0.00
Special Assmnts- Tax Collector	\$639,163.00	\$625,817.00	\$13,346.00	\$639,163.00	0%	\$677,367.65
Special Assmnts- Discounts	\$0.00	\$0.00	\$0.00	\$0.00	0%	-\$27,094.71
	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
TOTAL REVENUES	\$639,163.00	\$637,193.00	\$13,346.00	\$650,539.00	2%	\$650,272.94
EXPENDITURES						
<i>Administrative</i>						
Misc-Assessment Collection Cost	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$13,547.35
	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Total Administrative	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$13,547.35
<i>Debt Service</i>						
Principal Debt Retirement	\$150,000.00	\$0.00	\$150,000.00	\$150,000.00	0%	\$165,000.00
Principal Debt Retirement - Special Call	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Interest Expense	\$489,163.00	\$241,206.00	\$247,957.00	\$489,163.00	0%	\$475,437.50
	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Total Debt Service	\$639,163.00	\$241,206.00	\$397,957.00	\$639,163.00	0%	\$640,437.50
TOTAL EXPENDITURES	\$639,163.00	\$241,206.00	\$397,957.00	\$639,163.00		\$653,984.85
Excess (deficiency) of revenues						
Over (under) expenditures	\$0.00	\$395,987.00	-\$384,611.00	\$11,376.00	0%	-\$3,711.91
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
TOTAL OTHER SOURCES (USES)	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Net change in fund balance	\$0.00	\$395,987.00	-\$384,611.00	\$11,376.00	0%	-\$3,711.91
FUND BALANCE, BEGINNING	\$648,061.00	\$648,061.00	\$0.00	\$648,061.00	0%	\$659,437.00
FUND BALANCE, ENDING	\$648,061.00	\$1,044,048.00	-\$384,611.00	\$659,437.00	2%	\$655,725.09
PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT						
	12/15/2024	12/15/2025	12/15/2026	12/15/2027		
Series 2022 Bonds	\$8,980,000.00	\$8,825,000.00	\$8,660,000.00	\$8,490,000.00		

SERIES 2022 AMORTIZATION SCHEDULE

Period Ending	Outstanding Balance	Principal	Coupon	Interest	Debt Service
12/15/2023	\$9,130,000.00			\$247,731.25	\$247,731.25
6/15/2024	\$9,130,000.00	\$140,000.00	4.500%	\$247,731.25	\$387,731.25
12/15/2024	\$8,980,000.00			\$244,581.25	\$244,581.25
6/15/2025	\$8,980,000.00	\$150,000.00	4.500%	\$244,581.25	\$394,581.25
12/15/2025	\$8,825,000.00			\$241,206.25	\$241,206.25
6/15/2026	\$8,825,000.00	\$155,000.00	4.500%	\$241,206.25	\$396,206.25
12/15/2026	\$8,660,000.00			\$237,718.75	\$237,718.75
6/15/2027	\$8,660,000.00	\$165,000.00	4.500%	\$237,718.75	\$402,718.75
12/15/2027	\$8,490,000.00			\$234,006.25	\$234,006.25
6/15/2028	\$8,490,000.00	\$170,000.00	5.000%	\$234,006.25	\$404,006.25
12/15/2028	\$8,310,000.00			\$229,756.25	\$229,756.25
6/15/2029	\$8,310,000.00	\$180,000.00	5.000%	\$229,756.25	\$409,756.25
12/15/2029	\$8,120,000.00			\$225,256.25	\$225,256.25
6/15/2030	\$8,120,000.00	\$190,000.00	5.000%	\$225,256.25	\$415,256.25
12/15/2030	\$7,920,000.00			\$220,506.25	\$220,506.25
6/15/2031	\$7,920,000.00	\$200,000.00	5.000%	\$220,506.25	\$420,506.25
12/15/2031	\$7,710,000.00			\$215,506.25	\$215,506.25
6/15/2032	\$7,710,000.00	\$210,000.00	5.000%	\$215,506.25	\$425,506.25
12/15/2032	\$7,490,000.00			\$210,256.25	\$210,256.25
6/15/2033	\$7,490,000.00	\$220,000.00	5.375%	\$210,256.25	\$430,256.25
12/15/2033	\$7,260,000.00			\$204,343.75	\$204,343.75
6/15/2034	\$7,260,000.00	\$230,000.00	5.375%	\$204,343.75	\$434,343.75
12/15/2034	\$7,015,000.00			\$198,162.50	\$198,162.50
6/15/2035	\$7,015,000.00	\$245,000.00	5.375%	\$198,162.50	\$443,162.50
12/15/2035	\$6,755,000.00			\$191,578.13	\$191,578.13
6/15/2036	\$6,755,000.00	\$260,000.00	5.375%	\$191,578.13	\$451,578.13
12/15/2036	\$6,485,000.00			\$184,590.63	\$184,590.63
6/15/2037	\$6,485,000.00	\$270,000.00	5.375%	\$184,590.63	\$454,590.63
12/15/2037	\$6,200,000.00			\$177,334.38	\$177,334.38
6/15/2038	\$6,200,000.00	\$285,000.00	5.375%	\$177,334.38	\$462,334.38
12/15/2038	\$5,895,000.00			\$169,675.00	\$169,675.00
6/15/2039	\$5,895,000.00	\$305,000.00	5.375%	\$169,675.00	\$474,675.00
12/15/2039	\$5,575,000.00			\$161,478.13	\$161,478.13
6/15/2040	\$5,575,000.00	\$320,000.00	5.375%	\$161,478.13	\$481,478.13
12/15/2040	\$5,235,000.00			\$152,878.13	\$152,878.13
6/15/2041	\$5,235,000.00	\$340,000.00	5.375%	\$152,878.13	\$492,878.13
12/15/2041	\$4,880,000.00			\$143,740.63	\$143,740.63
6/15/2042	\$4,880,000.00	\$355,000.00	5.375%	\$143,740.63	\$498,740.63
12/15/2042	\$4,505,000.00			\$134,200.00	\$134,200.00
6/15/2043	\$4,505,000.00	\$375,000.00	5.500%	\$134,200.00	\$509,200.00
12/15/2043	\$4,110,000.00			\$123,887.50	\$123,887.50
6/15/2044	\$4,110,000.00	\$395,000.00	5.500%	\$123,887.50	\$518,887.50
12/15/2044	\$3,690,000.00			\$113,025.00	\$113,025.00
6/15/2045	\$3,690,000.00	\$420,000.00	5.500%	\$113,025.00	\$533,025.00
12/15/2045	\$3,245,000.00			\$101,475.00	\$101,475.00
6/15/2046	\$3,245,000.00	\$445,000.00	5.500%	\$101,475.00	\$546,475.00
12/15/2046	\$2,775,000.00			\$89,237.50	\$89,237.50
6/15/2047	\$2,775,000.00	\$470,000.00	5.500%	\$89,237.50	\$559,237.50
12/15/2047	\$2,280,000.00			\$76,312.50	\$76,312.50
6/15/2048	\$2,280,000.00	\$495,000.00	5.500%	\$76,312.50	\$571,312.50
12/15/2048	\$1,755,000.00			\$62,700.00	\$62,700.00
6/15/2049	\$1,755,000.00	\$525,000.00	5.500%	\$62,700.00	\$587,700.00
12/15/2049	\$1,200,000.00			\$48,262.50	\$48,262.50
6/15/2050	\$1,200,000.00	\$555,000.00	5.500%	\$48,262.50	\$603,262.50
12/15/2050	\$615,000.00			\$33,000.00	\$33,000.00
6/15/2051	\$615,000.00	\$585,000.00	5.500%	\$33,000.00	\$618,000.00
12/15/2051	-			\$16,912.50	\$16,912.50
6/15/2052	-	\$615,000.00	5.500%	\$16,912.50	\$631,912.50
12/15/2052				-	-
Total		\$9,270,000.00		\$9,378,637.56	\$18,648,637.56

Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
Series 2025 Bonds

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/- Budget	ANNUAL
	BUDGET FY 2026	THRU 2/28/2026	March- 9/30/2026	PROJECTED FY 2026		BUDGET FY 2027
REVENUES						
Interest - Investments	\$0.00	\$4,321.00	\$0.00	\$4,321.00	0%	\$0.00
Special Assmnts- Tax Collector	\$0.00	\$337,442.00	\$0.00	\$337,442.00	0%	\$365,237.04
Special Assmnts- Discounts	\$0.00	\$0.00	\$0.00	\$0.00	0%	-\$14,609.48
	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
TOTAL REVENUES	\$0.00	\$341,763.00	\$0.00	\$341,763.00	0%	\$350,627.56
EXPENDITURES						
<i>Administrative</i>						
Misc-Assessment Collection Cost	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$7,304.74
	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
<i>Administrative</i>	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$7,304.74
<i>Debt Service</i>						
Principal Debt Retirement	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$75,000.00
Principal Debt Retirement - Special Call	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Interest Expense	\$0.00	\$47,587.00	\$0.00	\$47,587.00	0%	\$268,362.50
	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
<i>Total Debt Service</i>	\$0.00	\$47,587.00	\$0.00	\$47,587.00	0%	\$343,362.50
TOTAL EXPENDITURES	\$0.00	\$47,587.00	\$0.00	\$47,587.00		\$350,667.24
Excess (deficiency) of revenues						
Over (under) expenditures	\$0.00	\$294,176.00	\$0.00	\$294,176.00	0%	-\$39.68
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	\$0.00	\$792.00	\$0.00	\$792.00	0%	\$0.00
TOTAL OTHER SOURCES (USES)	\$0.00	\$792.00	\$0.00	\$792.00		\$0.00
Net change in fund balance	\$0.00	\$294,968.00	\$0.00	\$294,968.00	0%	-\$39.68
FUND BALANCE, BEGINNING	\$219,268.00	\$219,268.00	\$0.00	\$219,268.00	0%	\$514,236.00
FUND BALANCE, ENDING	\$219,268.00	\$514,236.00	\$0.00	\$514,236.00	135%	\$514,196.32
PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT						
	11/1/2024	11/1/2025	11/1/2026			11/1/2027
Series 2025 Bonds		\$5,000,000.00	\$4,930,000.00			\$4,855,000.00

SERIES 2025 AMORTIZATION SCHEDULE

Period Ending	Outstanding Balance	Principal	Coupon	Interest	Total Debt Service
11/1/2025	\$5,000,000.00			\$47,586.88	\$47,586.88
5/1/2026	\$4,930,000.00	\$70,000.00	4.4%	\$135,087.50	\$205,087.50
11/1/2026	\$4,930,000.00			\$135,087.50	\$135,087.50
5/1/2027	\$4,855,000.00	\$75,000.00	4.4%	\$133,275.00	\$208,275.00
11/1/2027	\$4,855,000.00			\$133,275.00	\$133,275.00
5/1/2028	\$4,775,000.00	\$80,000.00	4.4%	\$131,337.50	\$211,337.50
11/1/2028	\$4,775,000.00			\$131,337.50	\$131,337.50
5/1/2029	\$4,695,000.00	\$80,000.00	4.4%	\$129,337.50	\$209,337.50
11/1/2029	\$4,695,000.00			\$129,337.50	\$129,337.50
5/1/2030	\$4,610,000.00	\$85,000.00	4.4%	\$127,275.00	\$212,275.00
11/1/2030	\$4,610,000.00			\$127,275.00	\$127,275.00
5/1/2031	\$4,520,000.00	\$90,000.00	4.4%	\$125,087.50	\$215,087.50
11/1/2031	\$4,520,000.00			\$125,087.50	\$125,087.50
5/1/2032	\$4,425,000.00	\$95,000.00	4.4%	\$122,775.00	\$217,775.00
11/1/2032	\$4,425,000.00			\$122,775.00	\$122,775.00
5/1/2033	\$4,325,000.00	\$100,000.00	4.4%	\$120,337.50	\$220,337.50
11/1/2033	\$4,325,000.00			\$120,337.50	\$120,337.50
5/1/2034	\$4,220,000.00	\$105,000.00	4.4%	\$117,775.00	\$222,775.00
11/1/2034	\$4,220,000.00			\$117,775.00	\$117,775.00
5/1/2035	\$4,110,000.00	\$110,000.00	4.4%	\$115,087.50	\$225,087.50
11/1/2035	\$4,110,000.00			\$115,087.50	\$115,087.50
5/1/2036	\$3,995,000.00	\$115,000.00	5.5%	\$112,167.19	\$227,167.19
11/1/2036	\$3,995,000.00			\$112,167.19	\$112,167.19
5/1/2037	\$3,870,000.00	\$125,000.00	5.5%	\$108,942.19	\$233,942.19
11/1/2037	\$3,870,000.00			\$108,942.19	\$108,942.19
5/1/2038	\$3,740,000.00	\$130,000.00	5.5%	\$105,515.63	\$235,515.63
11/1/2038	\$3,740,000.00			\$105,515.63	\$105,515.63
5/1/2039	\$3,605,000.00	\$135,000.00	5.5%	\$101,954.69	\$236,954.69
11/1/2039	\$3,605,000.00			\$101,954.69	\$101,954.69
5/1/2040	\$3,460,000.00	\$145,000.00	5.5%	\$98,192.19	\$243,192.19
11/1/2040	\$3,460,000.00			\$98,192.19	\$98,192.19
5/1/2041	\$3,305,000.00	\$155,000.00	5.5%	\$94,160.94	\$249,160.94
11/1/2041	\$3,305,000.00			\$94,160.94	\$94,160.94
5/1/2042	\$3,145,000.00	\$160,000.00	5.5%	\$89,928.13	\$249,928.13
11/1/2042	\$3,145,000.00			\$89,928.13	\$89,928.13
5/1/2043	\$2,975,000.00	\$170,000.00	5.5%	\$85,493.76	\$255,493.76
11/1/2043	\$2,975,000.00			\$85,493.76	\$85,493.76
5/1/2044	\$2,795,000.00	\$180,000.00	5.5%	\$80,790.63	\$260,790.63
11/1/2044	\$2,795,000.00			\$80,790.63	\$80,790.63
5/1/2045	\$2,605,000.00	\$190,000.00	5.5%	\$75,818.76	\$265,818.76
11/1/2045	\$2,605,000.00			\$75,818.76	\$75,818.76
5/1/2046	\$2,405,000.00	\$200,000.00	5.7%	\$70,453.13	\$270,453.13
11/1/2046	\$2,405,000.00			\$70,453.13	\$70,453.13
5/1/2047	\$2,195,000.00	\$210,000.00	5.7%	\$64,687.51	\$274,687.51
11/1/2047	\$2,195,000.00			\$64,687.51	\$64,687.51
5/1/2048	\$1,970,000.00	\$225,000.00	5.7%	\$58,570.32	\$283,570.32
11/1/2048	\$1,970,000.00			\$58,570.32	\$58,570.32
5/1/2049	\$1,735,000.00	\$235,000.00	5.7%	\$52,101.57	\$287,101.57
11/1/2049	\$1,735,000.00			\$52,101.57	\$52,101.57
5/1/2050	\$1,485,000.00	\$250,000.00	5.7%	\$45,281.26	\$295,281.26
11/1/2050	\$1,485,000.00			\$45,281.26	\$45,281.26
5/1/2051	\$1,220,000.00	\$265,000.00	5.7%	\$38,039.07	\$303,039.07
11/1/2051	\$1,220,000.00			\$38,039.07	\$38,039.07
5/1/2052	\$940,000.00	\$280,000.00	5.7%	\$30,375.00	\$310,375.00
11/1/2052	\$940,000.00			\$30,375.00	\$30,375.00
5/1/2053	\$645,000.00	\$295,000.00	5.7%	\$22,289.07	\$317,289.07
11/1/2053	\$645,000.00			\$22,289.07	\$22,289.07
5/1/2054	\$330,000.00	\$315,000.00	5.7%	\$13,710.94	\$328,710.94
11/1/2054	\$330,000.00			\$13,710.94	\$13,710.94
5/1/2055	\$0.00	\$330,000.00		\$9,281.25	\$339,281.25
Total		\$5,000,000.00		\$5,268,562.00	\$10,268,562.00

Budget Narrative
Fiscal Year 2027

REVENUES

Interest-Investments

The District earns interest on its operating accounts.

Operations & Maintenance Assessments – On Roll

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Other Miscellaneous Revenues

Additional revenue sources not otherwise specified by other categories.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Debt Service

Principal Debt Retirement

The district pays regular principal payments to annually to pay down/retire the debt.

Interest Expense

The District Pays interest Expenses on the debt twice a year.



Abbott Square

Community Development District

Supporting Budget Schedule

FY 2027



Assessment Summary
Fiscal Year 2027 vs. Fiscal Year 2026

ASSESSMENT ALLOCATION																
Assessment Area One																
Product	Units	General Fund			Debt Service Series 2022				Debt Service Series 2025				Total Assessments per Unit			
		FY 2027	FY 2026	Dollar Change	FY 2027	FY 2026	Dollar Change	Percent Change	FY 2027	FY 2026	Dollar Change	Percent Change	FY 2027	FY 2026	Dollar Change	Percent Change
TH18'	180	\$1,564.36	\$1,423.95	\$140.41	\$536.06	\$536.06	\$0.00	0.00%	\$561.04	\$561.04	\$0.00	0%	\$2,661.46	\$2,521.05	\$140.41	6%
TH 24'	40	\$1,564.36	\$1,423.95	\$140.41	\$699.85	\$699.85	\$0.00	0.00%	\$561.04	\$561.04	\$0.00	0%	\$2,825.25	\$2,684.84	\$140.41	5%
Villa	60	\$1,564.36	\$1,423.95	\$140.41	\$699.85	\$699.85	\$0.00	0.00%	\$561.04	\$561.04	\$0.00	0%	\$2,825.25	\$2,684.84	\$140.41	5%
SF 40'	130	\$1,564.36	\$1,423.95	\$140.41	\$1,191.24	\$1,191.24	\$0.00	0.00%	\$561.04	\$561.04	\$0.00	0%	\$3,316.64	\$3,176.23	\$140.41	4%
SF 45'	130	\$1,564.36	\$1,423.95	\$140.41	\$1,340.14	\$1,340.14	\$0.00	0.00%	\$561.04	\$561.04	\$0.00	0%	\$3,465.54	\$3,325.13	\$140.41	4%
SF 55'	111	\$1,564.36	\$1,423.95	\$140.41	\$1,637.95	\$1,637.95	\$0.00	0.00%	\$561.04	\$561.04	\$0.00	0%	\$3,763.35	\$3,622.94	\$140.41	4%
	651															