

**OSCEOLA VILLAGE CENTER  
COMMUNITY DEVELOPMENT DISTRICT  
ADOPTED BUDGET  
FISCAL YEAR 2026**

**OSCEOLA VILLAGE CENTER  
COMMUNITY DEVELOPMENT DISTRICT  
TABLE OF CONTENTS**

Description	Page Number(s)
General Fund Budget	1
Definitions of General Fund Expenditures	2
Debt Service Fund - Series 2021 Budget	3
Debt Service Fund - Series 2021 Amortization Schedule	4 - 5
Per Unit Assessment Schedule	6

**OSCEOLA VILLAGE CENTER  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 2/28/2025	Projected through 9/30/2025	Total Actual & Projected	Adopted Budget FY 2026
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 93,343				\$ 93,343
Allowable discounts (4%)	(3,734)				(3,734)
Assessment levy: on-roll - net	89,609	\$ 89,632	\$ -	\$ 89,632	89,609
Total revenues	89,609	89,632	-	89,632	89,609
<b>EXPENDITURES</b>					
<b>Professional &amp; administrative</b>					
Management/accounting/recording	45,000	18,750	26,250	45,000	45,000
Legal	20,000	1,288	18,712	20,000	20,000
Engineering	1,000	-	1,000	1,000	1,000
Audit	4,500	-	4,500	4,500	4,500
Arbitrage rebate calculation	500	-	500	500	500
Dissemination agent	1,000	417	583	1,000	1,000
Trustee	5,000	-	5,000	5,000	5,000
Telephone	200	83	117	200	200
Postage	500	69	431	500	500
Printing & binding	500	208	292	500	500
Legal advertising	1,500	210	1,290	1,500	1,500
Annual special district fee	175	175	-	175	175
Insurance	5,700	5,814	-	5,814	5,700
Meeting room rental	750	-	750	750	750
Contingencies/bank charges	500	661	-	661	500
Website hosting & maintenance	705	-	705	705	705
Website ADA compliance	210	-	210	210	210
Tax collector	1,867	1,791	76	1,867	1,867
Total professional & administrative	89,607	29,466	60,416	89,882	89,607
Excess/(deficiency) of revenues over/(under) expenditures	2	60,166	(60,416)	(250)	2
Fund balance - beginning (unaudited)	10,625	31,610	91,776	31,610	31,360
Fund balance - ending	\$ 10,627	\$ 91,776	\$ 31,360	\$ 31,360	\$ 31,362

**OSCEOLA VILLAGE CENTER  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

**Professional & administrative**

Management/accounting/recording	\$ 45,000
---------------------------------	-----------

**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.

Legal	20,000
-------	--------

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.

Engineering	1,000
-------------	-------

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.

Audit	4,500
-------	-------

Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.

Arbitrage rebate calculation	500
------------------------------	-----

To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.

Dissemination agent	1,000
---------------------	-------

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.

Trustee	5,000
---------	-------

Annual fee for the service provided by trustee, paying agent and registrar.

Telephone	200
-----------	-----

Telephone and fax machine.

Postage	500
---------	-----

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Printing & binding	500
--------------------	-----

Letterhead, envelopes, copies, agenda packages

Legal advertising	1,500
-------------------	-------

The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.

**EXPENDITURES (continued)**

Annual special district fee	175
-----------------------------	-----

Annual fee paid to the Florida Department of Economic Opportunity.

Insurance	5,700
-----------	-------

The District will obtain public officials and general liability insurance.

Meeting room rental	750
---------------------	-----

Contingencies/bank charges	500
----------------------------	-----

Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.

Website hosting & maintenance	705
-------------------------------	-----

Website ADA compliance	210
------------------------	-----

Tax collector	1,867
---------------	-------

Total expenditures	\$ 89,607
--------------------	-----------

**OSCEOLA VILLAGE CENTER  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND SERIES 2021 BOND BUDGET  
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 2/28/2025	Projected through 9/30/2025	Total Projected & Actual	
<b>REVENUES</b>					
Assessment levy: on-roll	\$ 258,473				\$ 258,473
Allowable discounts (4%)	(10,339)				(10,339)
Net assessment levy - on-roll	248,134	\$ 248,219	\$ -	\$ 248,219	248,134
Interest	-	4,062	-	4,062	-
Total revenues	248,134	252,281	-	252,281	248,134
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	95,000	-	95,000	95,000	100,000
Interest	143,328	71,664	71,664	143,328	141,071
Tax collector	5,169	4,960	209	5,169	5,169
Total expenditures	243,497	76,624	166,873	243,497	246,240
Excess/(deficiency) of revenues over/(under) expenditures	4,637	175,657	(166,873)	8,784	1,894
Fund balance:					
Net increase/(decrease) in fund balance	4,637	175,657	(166,873)	8,784	1,894
Beginning fund balance (unaudited)	241,040	232,341	407,998	232,341	241,125
Ending fund balance (projected)	<u>\$ 245,677</u>	<u>\$ 407,998</u>	<u>\$241,125</u>	<u>\$241,125</u>	<u>243,019</u>
Use of fund balance:					
Debt service reserve account balance (required)					(120,191)
Interest expense - November 1, 2026					(69,348)
Projected fund balance surplus/(deficit) as of September 30, 2026					<u>\$ 53,480</u>

**OSCEOLA VILLAGE CENTER  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2021 BOND AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/25			70,535.63	70,535.63	3,955,000.00
05/01/26	100,000.00	2.375%	70,535.63	170,535.63	3,855,000.00
11/01/26			69,348.13	69,348.13	3,855,000.00
05/01/27	100,000.00	2.875%	69,348.13	169,348.13	3,755,000.00
11/01/27			67,910.63	67,910.63	3,755,000.00
05/01/28	105,000.00	2.875%	67,910.63	172,910.63	3,650,000.00
11/01/28			66,401.25	66,401.25	3,650,000.00
05/01/29	105,000.00	2.875%	66,401.25	171,401.25	3,545,000.00
11/01/29			64,891.88	64,891.88	3,545,000.00
05/01/30	110,000.00	2.875%	64,891.88	174,891.88	3,435,000.00
11/01/30			63,310.63	63,310.63	3,435,000.00
05/01/31	115,000.00	2.875%	63,310.63	178,310.63	3,320,000.00
11/01/31			61,657.50	61,657.50	3,320,000.00
05/01/32	115,000.00	3.300%	61,657.50	176,657.50	3,205,000.00
11/01/32			59,760.00	59,760.00	3,205,000.00
05/01/33	120,000.00	3.300%	59,760.00	179,760.00	3,085,000.00
11/01/33			57,780.00	57,780.00	3,085,000.00
05/01/34	125,000.00	3.300%	57,780.00	182,780.00	2,960,000.00
11/01/34			55,717.50	55,717.50	2,960,000.00
05/01/35	130,000.00	3.300%	55,717.50	185,717.50	2,830,000.00
11/01/35			53,572.50	53,572.50	2,830,000.00
05/01/36	135,000.00	3.300%	53,572.50	188,572.50	2,695,000.00
11/01/36			51,345.00	51,345.00	2,695,000.00
05/01/37	140,000.00	3.300%	51,345.00	191,345.00	2,555,000.00
11/01/37			49,035.00	49,035.00	2,555,000.00
05/01/38	140,000.00	3.300%	49,035.00	189,035.00	2,415,000.00
11/01/38			46,725.00	46,725.00	2,415,000.00
05/01/39	145,000.00	3.300%	46,725.00	191,725.00	2,270,000.00
11/01/39			44,332.50	44,332.50	2,270,000.00
05/01/40	150,000.00	3.300%	44,332.50	194,332.50	2,120,000.00
11/01/40			41,857.50	41,857.50	2,120,000.00
05/01/41	155,000.00	3.300%	41,857.50	196,857.50	1,965,000.00
11/01/41			39,300.00	39,300.00	1,965,000.00
05/01/42	165,000.00	4.000%	39,300.00	204,300.00	1,800,000.00
11/01/42			36,000.00	36,000.00	1,800,000.00
05/01/43	170,000.00	4.000%	36,000.00	206,000.00	1,630,000.00
11/01/43			32,600.00	32,600.00	1,630,000.00
05/01/44	175,000.00	4.000%	32,600.00	207,600.00	1,455,000.00
11/01/44			29,100.00	29,100.00	1,455,000.00
05/01/45	185,000.00	4.000%	29,100.00	214,100.00	1,270,000.00

**OSCEOLA VILLAGE CENTER  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2021 BOND AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/45			25,400.00	25,400.00	1,270,000.00
05/01/46	190,000.00	4.000%	25,400.00	215,400.00	1,080,000.00
11/01/46			21,600.00	21,600.00	1,080,000.00
05/01/47	200,000.00	4.000%	21,600.00	221,600.00	880,000.00
11/01/47			17,600.00	17,600.00	880,000.00
05/01/48	205,000.00	4.000%	17,600.00	222,600.00	675,000.00
11/01/48			13,500.00	13,500.00	675,000.00
05/01/49	215,000.00	4.000%	13,500.00	228,500.00	460,000.00
11/01/49			9,200.00	9,200.00	460,000.00
05/01/50	225,000.00	4.000%	9,200.00	234,200.00	235,000.00
11/01/50			4,700.00	4,700.00	235,000.00
05/01/51	235,000.00	4.000%	4,700.00	239,700.00	-
11/01/51			-	-	-
<b>Total</b>	<b>3,955,000.00</b>		<b>2,306,361.30</b>	<b>6,261,361.30</b>	

**OSCEOLA VILLAGE CENTER  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT  
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

<b>On-Roll Assessments</b>					
<b>Unit Type</b>	<b>Units</b>	<b>FY 2026 O&amp;M Assessment per Unit</b>	<b>FY 2026 DS Assessment per Unit</b>	<b>FY 2026 Total Assessment per Unit</b>	<b>FY 2025 Total Assessment per Unit</b>
Single Family	118	\$ 390.72	\$ 1,073.57	\$ 1,464.29	\$ 1,464.29
Townhome	186	253.97	708.56	962.53	962.53
	<u>304</u>				