

**OSCEOLA VILLAGE CENTER  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2027**

**OSCEOLA VILLAGE CENTER  
COMMUNITY DEVELOPMENT DISTRICT  
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**OSCEOLA VILLAGE CENTER  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2027**

	Fiscal Year 2026			Total Actual & Projected	Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 03/31/2026	Projected through 9/30/2026		
<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	\$ 89,570	\$ 39	\$ 89,609	89,609
Total revenues	89,609	89,570	39	89,609	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	1,788	18,212	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	12	488	500	500
Printing & binding	500	208	292	500	500
Legal advertising	1,500	-	1,500	1,500	1,500
Annual special district fee	175	175	-	175	175
Insurance	5,700	6,163	-	6,163	5,700
Meeting room rental	750	-	750	750	750
Contingencies/bank charges	500	945	-	945	500
Website hosting & maintenance	705	-	705	705	705
Website ADA compliance	210	-	210	210	210
Tax collector	1,867	1,790	77	1,867	1,867
Total professional & administrative	89,607	30,331	60,184	90,515	89,607
Excess/(deficiency) of revenues over/(under) expenditures	2	59,239	(60,145)	(906)	2
Fund balance - beginning (unaudited)	31,360	50,867	110,106	50,867	49,961
Fund balance - ending	\$ 31,362	\$ 110,106	\$ 49,961	\$ 49,961	\$ 49,963

**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 2026				
	Adopted Budget FY 2026	Actual through 03/31/2026	Projected through 9/30/2026	Total Projected & Actual	Proposed Budget FY 2027
<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	\$ 248,046	\$ -	\$ 248,046	248,134
Interest	-	4,012	-	4,012	-
Total revenues	248,134	252,058	-	252,058	248,134
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	100,000	-	100,000	100,000	100,000
Interest	141,071	70,536	70,535	141,071	138,696
Tax collector	5,169	4,958	211	5,169	5,169
Total expenditures	246,240	75,494	170,746	246,240	243,865
Excess/(deficiency) of revenues over/(under) expenditures	4,637	176,564	(170,746)	5,818	4,269
Fund balance:					
Net increase/(decrease) in fund balance	1,894	176,564	(170,746)	5,818	4,269
Beginning fund balance (unaudited)	241,125	250,365	426,929	250,365	256,183
Ending fund balance (projected)	<u>\$ 243,019</u>	<u>\$ 426,929</u>	<u>\$256,183</u>	<u>\$256,183</u>	<u>260,452</u>
Use of fund balance:					
Debt service reserve account balance (required)					(120,530)
Interest expense - November 1, 2026					(67,911)
Projected fund balance surplus/(deficit) as of September 30, 2026					<u>\$ 72,011</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>
11/01/26			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>3,855,000.00</b>		<b>2,165,290.04</b>	<b>6,020,290.04</b>	

**OSCEOLA VILLAGE CENTER  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT  
PROJECTED FISCAL YEAR 2027 ASSESSMENTS**

<b>On-Roll Assessments</b>					
<b>Unit Type</b>	<b>Units</b>	<b>FY 2027 O&amp;M Assessment per Unit</b>	<b>FY 2027 DS Assessment per Unit</b>	<b>FY 2027 Total Assessment per Unit</b>	<b>FY 2026 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>				