

**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026
PROPOSED BUDGET**

**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT
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**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Budget FY 2026
REVENUES					
Assessment Levy: on-roll	\$ 135,871				\$ 118,395
Allowable discount (4%)	(5,435)				(4,736)
Assessment levy - net	130,436	\$ 123,226	\$ 7,210	\$ 130,436	113,659
Interest & miscellaneous	-	10	-	10	-
Total revenues	130,436	123,236	7,210	130,446	113,659
EXPENDITURES					
Professional & administrative fees					
Management advisory services	48,000	24,000	24,000	48,000	48,000
Supervisor fees	600	-	1,200	1,200	2,700
Audit	5,000	5,000	-	5,000	5,000
Dissemination Agent Fees	1,000	500	500	1,000	1,000
Trustee	5,000	4,246	754	5,000	5,000
Arbitrage rebate calculation	1,200	-	1,200	1,200	1,200
Legal	12,000	80	3,000	3,080	5,000
Engineering	5,000	-	2,000	2,000	2,000
Postage	200	25	175	200	200
Insurance	6,851	6,477	374	6,851	7,790
Legal advertising	1,000	-	1,000	1,000	1,000
Other current charges	685	504	181	685	685
Annual district filing fee	175	175	-	175	175
Website	705	705	-	705	705
ADA website compliance	210	210	-	210	210
Intergovernmental: shared maintenance costs	20,440	3,863	16,577	20,440	20,440
Preserve maint., monitoring & reporting	11,000	5,501	5,499	11,000	11,000
	119,066	51,286	56,460	107,746	112,105
Other Fees and Charges					
Tax Collector	822	1,008	-	1,008	1,008
Property Appraiser	548	548	-	548	548
	1,370	1,556	-	1,556	1,556
	120,436	52,842	56,460	109,302	113,661
Total Other Fees & Charges					
Total expenditures					
Net increase/(decrease) of fund balance	10,000	70,394	(49,250)	21,144	(2)
Fund balance - beginning (unaudited)	116,446	91,143	161,537	91,143	112,287
Ending fund balance (projected)	\$ 126,446	\$ 161,537	\$ 112,287	\$ 112,287	\$ 112,285

**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Supervisor fees	\$ 2,700
Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.	
Management advisory services	48,000
Wrathell, Hunt and Associates, LLC specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, oversee the issuance of tax exempt bonds, and operate and maintain the assets of the community. The annual fee is inclusive of district management and recording services.	
Audit	5,000
The District is required to complete annual, independent examinations of its accounting records and procedures. This audit is conducted pursuant to Florida Law and the Rules of the Auditor General.	
Dissemination agent fees***	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.	
Trustee	5,000
Annual fees paid for services provided as trustee, paying agent and registrar.	
Arbitrage rebate calculation	1,200
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate arbitrage rebate liability.	
Legal	5,000
The District's general counsel provides legal representation on issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	2,000
The District's engineer provides consulting and construction services to assist in crafting sustainable solutions for the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Postage	200
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Insurance	7,790
The District carries public officials insurance.	
Legal advertising	1,000
The District will advertise in The Fort Myers News Press for monthly meetings, special meetings, public hearings, bidding, etc.	
Other current charges	685
Bank charges and other miscellaneous expenses incurred throughout the year.	
Annual district filing fee	175
Annual fee paid to the Department of Economic Opportunity.	
Website	705
ADA website compliance	210

**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Intergovernmental: shared maintenance costs 20,440

Starting in fiscal year 2017, the District began participating in the responsibility for the maintenance and monitoring of the panther mitigation property in Labelle. The establishment and perpetual responsibility to maintain the property and provide a five year monitoring and reporting program (which ended in 2020) is a development order requirement for not only this District but also for 3 other neighboring communities. Additionally, the District participates in the costs of maintaining the common infrastructure along Bonita Beach Road serving the same communities, including landscaping, roadway , storm water maintenance and streetlighting began in 2021. e costs will be shared with the other communities by interlocal agreement and based upon previously agreed upon percentages.

Panther Mit and Monitoring	25,000
Streetlighting	26,000
Common Infrastructure Maint.	<u>95,000</u>
Total	146,000
CDD Share	14% 20,440

Preserve maint., monitoring & reporting 11,000

The CDD has assigned it's onsite operational and maintenance responsibilities to the master association with the only exception being the maintenance, monitoring and reporting responsibilities associated with the 4.57 acre preserve. The CDD is under contract with licensed and qualified contractor for semi annual maintenance (which is required in perpetuity) and for 3 years of monitoring and reporting which will end during Fiscal Year 2021.

Maintenance	6,000
Monitoring and Reporting	<u>5,000</u>
	11,000

Tax collector 1,008
The tax collector's fee is \$1.50 per parcel.

Property appraiser 548
The property appraiser's fee is \$1.00 per parcel.

Total expenditures \$ 113,661

**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2018
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll	\$ 352,954				\$ 352,954
Allowable discounts (4%)	(14,118)				(14,118)
Net assessment levy - on-roll	338,836	\$ 316,417	\$ 22,419	\$ 338,836	338,836
Interest	-	9,260	-	9,260	-
Total revenues	338,836	325,677	22,419	348,096	338,836
EXPENDITURES					
Debt service					
Principal	105,000	105,000	-	105,000	110,000
Interest	230,422	116,359	114,063	230,422	225,719
Total expenditures	335,422	221,359	114,063	335,422	335,719
Excess/(deficiency) of revenues over/(under) expenditures	3,414	104,318	(91,644)	12,674	3,117
OTHER FINANCING SOURCES/(USES)					
Transfers out	-	(26)	-	-	-
Transfers in	-	3,194	-	3,194	-
Total other financing sources/(uses)	-	3,168	-	3,194	-
Fund balance:					
Net increase/(decrease) in fund balance	3,414	107,486	(91,644)	15,868	3,117
Beginning fund balance (unaudited)	441,360	470,162	577,648	470,162	486,030
Ending fund balance (projected)	<u>\$444,774</u>	<u>\$ 577,648</u>	<u>\$ 486,004</u>	<u>\$ 486,030</u>	<u>\$ 489,147</u>
Use of fund balance:					
Debt service reserve account balance (required)					(169,063)
Principal expense - November 1, 2026					(110,000)
Interest expense - November 1, 2026					(111,656)
Projected fund balance surplus/(deficit) as of September 30, 2026					<u>\$ 98,428</u>

East Bonita Beach Road
Community Development District
Special Assessment Revenue Bonds, Series 2018
\$5,200,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2025	110,000.00	4.375%	114,062.50	224,062.50
05/01/2026	-	-	111,656.25	111,656.25
11/01/2026	110,000.00	4.375%	111,656.25	221,656.25
05/01/2027	-	-	109,250.00	109,250.00
11/01/2027	115,000.00	4.375%	109,250.00	224,250.00
05/01/2028	-	-	106,734.38	106,734.38
11/01/2028	120,000.00	4.375%	106,734.38	226,734.38
05/01/2029	-	-	104,109.38	104,109.38
11/01/2029	125,000.00	4.375%	104,109.38	229,109.38
05/01/2030	-	-	101,375.00	101,375.00
11/01/2030	135,000.00	5.000%	101,375.00	236,375.00
05/01/2031	-	-	98,000.00	98,000.00
11/01/2031	140,000.00	5.000%	98,000.00	238,000.00
05/01/2032	-	-	94,500.00	94,500.00
11/01/2032	145,000.00	5.000%	94,500.00	239,500.00
05/01/2033	-	-	90,875.00	90,875.00
11/01/2033	155,000.00	5.000%	90,875.00	245,875.00
05/01/2034	-	-	87,000.00	87,000.00
11/01/2034	160,000.00	5.000%	87,000.00	247,000.00
05/01/2035	-	-	83,000.00	83,000.00
11/01/2035	170,000.00	5.000%	83,000.00	253,000.00
05/01/2036	-	-	78,750.00	78,750.00
11/01/2036	180,000.00	5.000%	78,750.00	258,750.00
05/01/2037	-	-	74,250.00	74,250.00
11/01/2037	185,000.00	5.000%	74,250.00	259,250.00
05/01/2038	-	-	69,625.00	69,625.00
11/01/2038	195,000.00	5.000%	69,625.00	264,625.00
05/01/2039	-	-	64,750.00	64,750.00
11/01/2039	205,000.00	5.000%	64,750.00	269,750.00
05/01/2040	-	-	59,625.00	59,625.00
11/01/2040	215,000.00	5.000%	59,625.00	274,625.00
05/01/2041	-	-	54,250.00	54,250.00
11/01/2041	225,000.00	5.000%	54,250.00	279,250.00
05/01/2042	-	-	48,625.00	48,625.00
11/01/2042	240,000.00	5.000%	48,625.00	288,625.00
05/01/2043	-	-	42,625.00	42,625.00
11/01/2043	250,000.00	5.000%	42,625.00	292,625.00
05/01/2044	-	-	36,375.00	36,375.00
11/01/2044	265,000.00	5.000%	36,375.00	301,375.00
05/01/2045	-	-	29,750.00	29,750.00
11/01/2045	275,000.00	5.000%	29,750.00	304,750.00
05/01/2046	-	-	22,875.00	22,875.00
11/01/2046	290,000.00	5.000%	22,875.00	312,875.00
05/01/2047	-	-	15,625.00	15,625.00
11/01/2047	305,000.00	5.000%	15,625.00	320,625.00
05/01/2048	-	-	8,000.00	8,000.00
11/01/2048	320,000.00	5.000%	8,000.00	328,000.00
Total	\$4,740,000.00		\$3,527,734.40	\$8,267,734.40

**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2021
FISCAL YEAR 2026**

	Fiscal Year 2025.				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll	\$ 347,042				\$ 347,042
Allowable discounts (4%)	(13,882)				(13,882)
Net assessment levy - on-roll	333,160	\$ 311,168	\$ 21,992	\$ 333,160	333,160
Interest	-	5,194	-	5,194	-
Total revenues	333,160	316,362	21,992	338,354	333,160
EXPENDITURES					
Debt service					
Principal	135,000	-	135,000	135,000	135,000
Interest	198,550	99,275	99,275	198,550	195,513
Total expenditures	333,550	99,275	234,275	333,550	330,513
Excess/(deficiency) of revenues over/(under) expenditures	(390)	217,087	(212,283)	4,804	2,647
OTHER FINANCING SOURCES/(USES)					
Transfers out	-	(531)	-	(531)	-
Transfers in	-	43,371	-	43,371	-
Total other financing sources/(uses)	-	42,840	-	42,840	-
Fund balance:					
Net increase/(decrease) in fund balance	(390)	259,927	(212,283)	47,644	2,647
Beginning fund balance (unaudited)	163,471	174,132	434,059	174,132	221,776
Ending fund balance (projected)	\$163,081	\$ 434,059	\$ 221,776	\$ 221,776	\$ 224,423
Use of fund balance:					
Debt service reserve account balance (required)					(33,250)
Interest expense - November 1, 2026					(96,238)
Projected fund balance surplus/(deficit) as of September 30, 2026					\$ 94,935

East Bonita Beach Road
Community Development District
Special Assessment Revenue Bonds, Series 2021
\$6,015,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2025			97,756.25	97,756.25
05/01/2026	135,000.00	2.250%	97,756.25	232,756.25
11/01/2026			96,237.50	96,237.50
05/01/2027	140,000.00	3.000%	96,237.50	236,237.50
11/01/2027			94,137.50	94,137.50
05/01/2028	145,000.00	3.000%	94,137.50	239,137.50
11/01/2028			91,962.50	91,962.50
05/01/2029	150,000.00	3.000%	91,962.50	241,962.50
11/01/2029			89,712.50	89,712.50
05/01/2030	155,000.00	3.000%	89,712.50	244,712.50
11/01/2030			87,387.50	87,387.50
05/01/2031	160,000.00	3.000%	87,387.50	247,387.50
11/01/2031			84,987.50	84,987.50
05/01/2032	165,000.00	3.000%	84,987.50	249,987.50
11/01/2032			82,512.50	82,512.50
05/01/2033	170,000.00	3.250%	82,512.50	252,512.50
11/01/2033			79,750.00	79,750.00
05/01/2034	175,000.00	3.250%	79,750.00	254,750.00
11/01/2034			76,906.25	76,906.25
05/01/2035	180,000.00	3.250%	76,906.25	256,906.25
11/01/2035			73,981.25	73,981.25
05/01/2036	185,000.00	3.250%	73,981.25	258,981.25
11/01/2036			70,975.00	70,975.00
05/01/2037	190,000.00	3.250%	70,975.00	260,975.00
11/01/2037			67,887.50	67,887.50
05/01/2038	195,000.00	3.250%	67,887.50	262,887.50
11/01/2038			64,718.75	64,718.75
05/01/2039	205,000.00	3.250%	64,718.75	269,718.75
11/01/2039			61,387.50	61,387.50
05/01/2040	210,000.00	3.250%	61,387.50	271,387.50
11/01/2040			57,975.00	57,975.00
05/01/2041	220,000.00	3.250%	57,975.00	277,975.00
11/01/2041			54,400.00	54,400.00
05/01/2042	225,000.00	4.000%	54,400.00	279,400.00
11/01/2042			49,900.00	49,900.00
05/01/2043	235,000.00	4.000%	49,900.00	284,900.00
11/01/2043			45,200.00	45,200.00
05/01/2044	245,000.00	4.000%	45,200.00	290,200.00
11/01/2044			40,300.00	40,300.00
05/01/2045	255,000.00	4.000%	40,300.00	295,300.00
11/01/2045			35,200.00	35,200.00
05/01/2046	265,000.00	4.000%	35,200.00	300,200.00
11/01/2046			29,900.00	29,900.00
05/01/2047	275,000.00	4.000%	29,900.00	304,900.00
11/01/2047			24,400.00	24,400.00
05/01/2048	285,000.00	4.000%	24,400.00	309,400.00
11/01/2048			18,700.00	18,700.00
05/01/2049	300,000.00	4.000%	18,700.00	318,700.00
11/01/2049			12,700.00	12,700.00
05/01/2050	310,000.00	4.000%	12,700.00	322,700.00
11/01/2050			6,500.00	6,500.00
05/01/2051	325,000.00	4.000%	6,500.00	331,500.00
Total	\$5,635,000.00		\$3,389,500.00	\$9,024,500.00

**EAST BONITA BEACH ROAD
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

On-Roll Assessments/Series 2018 Bonds

	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
SF 40'	98	\$ 216.05	\$ 1,064.29	\$ 1,280.34	\$ 1,312.23
SF 50'	181	216.05	1,329.71	1,545.76	1,577.65
SF 60'	5	216.05	1,595.13	1,811.18	1,843.07
Total	284				

On-Roll Assessments/Series 2021 Bonds

	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
SF 40'	99	\$ 216.05	\$ 1,065.04	\$ 1,281.09	\$ 1,312.98
SF 50'	82	216.05	1,330.65	1,546.70	1,578.59
SF 60'	83	216.05	1,596.26	1,812.31	1,844.20
Total	264				