

**TUCKER'S POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
ADOPTED BUDGET  
FISCAL YEAR 2025**

**TUCKER'S POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
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**TUCKER'S POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2025**

	Fiscal Year 2024				Adopted Budget FY 2025
	Adopted Budget FY 2024	Actual through 3/31/2024	Projected through 9/30/2024	Total Actual & Projected	
<b>REVENUES</b>					
Assessment levy: off-roll	\$ -	\$ -	\$ -	\$ -	\$ 287,089
Developer contribution	112,090	22,563	70,357	92,920	-
Total revenues	112,090	22,563	70,357	92,920	287,089
<b>EXPENDITURES</b>					
<b>Professional &amp; administrative</b>					
Supervisors	2,400	-	-	-	-
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	15,000	672	5,000	5,672	15,000
Engineering	10,000	-	5,000	5,000	10,000
Audit	5,000	-	5,000	5,000	5,000
Arbitrage rebate calculation	750	-	750	750	750
Dissemination agent	1,000	500	500	1,000	1,000
Trustee	4,000	8,063	-	8,063	4,000
Telephone	400	200	200	400	400
Postage	750	64	300	364	750
Printing & binding	750	375	375	750	750
Legal advertising	2,000	126	750	876	2,000
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,590	-	5,590	6,149
Contingencies/bank charges	650	266	384	650	650
Website					
Hosting & maintenance	705	-	705	705	705
ADA compliance	210	-	210	210	210
Total professional & administrative	97,290	40,031	43,174	83,205	95,539
<b>Field operations</b>					
Other contractual - stormwater maint.	14,800	-	14,800	14,800	137,550
Streetlighting lease	-	-	-	-	24,000
Irrigation supply	-	-	-	-	30,000
Total field operations	14,800	-	14,800	14,800	191,550
Total expenditures	112,090	40,031	57,974	98,005	287,089
Net increase/(decrease) of fund balance	-	(17,468)	12,383	(5,085)	-
Fund balance - beginning (unaudited)	-	5,085	(12,383)	5,085	-
Fund balance - ending (projected)	\$ -	\$ (12,383)	\$ -	\$ -	\$ -

**TUCKER'S POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

**Professional & administrative**

Management/accounting/recording \$ 48,000

**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 15,000

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 10,000

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 5,000

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

Arbitrage rebate calculation 750

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 4,000

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

Telephone 400

Telephone and fax machine.

Postage 750

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

Printing & binding 750

Letterhead, envelopes, copies, agenda packages, etc.

Legal advertising 2,000

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

Annual special district fee 175

Annual fee paid to the Florida Department of Economic Opportunity.

Insurance 6,149

The District will obtain public officials and general liability insurance.

Contingencies/bank charges 650

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

Website

Hosting & maintenance 705

ADA compliance 210

**Field operations**

Other contractual - stormwater maint. 137,550

Covers the cost of maintaining 37 acres of Phase I stormwater lakes free of noxious and invasive vegetation, including submersed vegetation that if not maintained can negatively impact the stormwater systems ability to perform as designed. Also, includes quarterly maintenance of 147 acres of Conservation Areas.

Streetlighting lease 24,000

Covers the cost of lease, power, maintenance agreement with FPL for entry and Phase 1 streetlighting.

Irrigation supply 30,000

Covers the cost irrigation supply to the community and common areas.

Total expenditures \$287,089

**TUCKER'S POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND SERIES 2022 NOTE BUDGET  
FISCAL YEAR 2025**

	Fiscal Year 2023				
	Adopted Budget FY 2024	Actual through 3/31/2024	Projected through 9/30/2024	Total Actual & Projected	Adopted Budget FY 2025
<b>REVENUES</b>					
Assessment levy: off-roll	\$ 489,375	-	489,375	489,375	\$ 489,375
Interest	-	14,673	-	14,673	-
Total revenues	<u>489,375</u>	<u>14,673</u>	<u>489,375</u>	<u>504,048</u>	<u>489,375</u>
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Interest	489,375	244,687	244,688	489,375	489,375
Total expenditures	<u>489,375</u>	<u>244,687</u>	<u>244,688</u>	<u>489,375</u>	<u>489,375</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	(230,014)	244,687	14,673	-
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers out	-	(12,082)	-	(12,082)	-
Total other financing sources/(uses)	<u>-</u>	<u>(12,082)</u>	<u>-</u>	<u>(12,082)</u>	<u>-</u>
Fund balance:					
Net increase/(decrease) in fund balance	-	(242,096)	244,687	2,591	-
Beginning fund balance (unaudited)	743,846	751,036	508,940	751,036	753,627
Ending fund balance (projected)	<u>\$743,846</u>	<u>\$ 508,940</u>	<u>\$ 753,627</u>	<u>\$ 753,627</u>	<u>753,627</u>
Use of fund balance:					
Debt service reserve account balance (required)					(489,375)
Interest expense - November 1, 2025					(244,688)
Projected fund balance surplus/(deficit) as of September 30, 2025					<u>\$ 19,564</u>

**TUCKER'S POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2022 NOTE AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/24			244,687.50	244,687.50	13,500,000.00
05/01/25			244,687.50	244,687.50	13,500,000.00
11/01/25			244,687.50	244,687.50	13,500,000.00
05/01/26			244,687.50	244,687.50	13,500,000.00
11/01/26			244,687.50	244,687.50	13,500,000.00
05/01/27			244,687.50	244,687.50	13,500,000.00
11/01/27			244,687.50	244,687.50	13,500,000.00
05/01/28			244,687.50	244,687.50	13,500,000.00
11/01/28			244,687.50	244,687.50	13,500,000.00
05/01/29			244,687.50	244,687.50	13,500,000.00
11/01/29			244,687.50	244,687.50	13,500,000.00
05/01/30			244,687.50	244,687.50	13,500,000.00
11/01/30			244,687.50	244,687.50	13,500,000.00
05/01/31			244,687.50	244,687.50	13,500,000.00
11/01/31			244,687.50	244,687.50	13,500,000.00
05/01/32	13,500,000.00	3.625%	244,687.50	13,744,687.50	-
<b>Total</b>	<b>13,500,000.00</b>		<b>3,915,000.00</b>	<b>17,415,000.00</b>	

**TUCKER'S POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND SERIES 2022 BOND BUDGET  
FISCAL YEAR 2025**

	Fiscal Year 2022				
	Adopted Budget FY 2024	Actual through 3/31/2024	Projected through 9/30/2024	Total Actual & Projected	Adopted Budget FY 2025
<b>REVENUES</b>					
Assessment levy: off-roll	\$ 547,737	-	540,776	540,776	\$ 547,737
Assessment prepayments	-	5,732	-	5,732	-
Lot closing assessments	-	6,961	-	6,961	-
Interest	-	13,497	-	13,497	-
Total revenues	<u>547,737</u>	<u>26,190</u>	<u>540,776</u>	<u>566,966</u>	<u>547,737</u>
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	185,000	-	185,000	185,000	190,000
Interest	361,938	180,969	180,969	361,938	356,388
Total expenditures	<u>546,938</u>	<u>180,969</u>	<u>365,969</u>	<u>546,938</u>	<u>546,388</u>
Excess/(deficiency) of revenues over/(under) expenditures	799	(154,779)	174,807	20,028	1,349
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfer out	-	(11,666)	-	(11,666)	-
Total other financing sources/(uses)	<u>-</u>	<u>(11,666)</u>	<u>-</u>	<u>(11,666)</u>	<u>-</u>
Fund balance:					
Net increase/(decrease) in fund balance	799	(166,445)	174,807	8,362	1,349
Beginning fund balance (unaudited)	733,493	739,458	573,013	739,458	747,820
Ending fund balance (projected)	<u>\$734,292</u>	<u>\$ 573,013</u>	<u>\$ 747,820</u>	<u>\$ 747,820</u>	<u>749,169</u>
Use of fund balance:					
Debt service reserve account balance (required)					(547,738)
Interest expense - November 1, 2025					(175,344)
Projected fund balance surplus/(deficit) as of September 30, 2025					<u>\$ 26,087</u>

**TUCKER'S POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2022 BOND AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/24			178,193.75	178,193.75	9,235,000.00
05/01/25	190,000.00	3.000%	178,193.75	368,193.75	9,045,000.00
11/01/25			175,343.75	175,343.75	9,045,000.00
05/01/26	200,000.00	3.000%	175,343.75	375,343.75	8,845,000.00
11/01/26			172,343.75	172,343.75	8,845,000.00
05/01/27	205,000.00	3.000%	172,343.75	377,343.75	8,640,000.00
11/01/27			169,268.75	169,268.75	8,640,000.00
05/01/28	210,000.00	3.375%	169,268.75	379,268.75	8,430,000.00
11/01/28			165,725.00	165,725.00	8,430,000.00
05/01/29	220,000.00	3.375%	165,725.00	385,725.00	8,210,000.00
11/01/29			162,012.50	162,012.50	8,210,000.00
05/01/30	225,000.00	3.375%	162,012.50	387,012.50	7,985,000.00
11/01/30			158,215.63	158,215.63	7,985,000.00
05/01/31	235,000.00	3.375%	158,215.63	393,215.63	7,750,000.00
11/01/31			154,250.00	154,250.00	7,750,000.00
05/01/32	240,000.00	3.375%	154,250.00	394,250.00	7,510,000.00
11/01/32			150,200.00	150,200.00	7,510,000.00
05/01/33	250,000.00	4.000%	150,200.00	400,200.00	7,260,000.00
11/01/33			145,200.00	145,200.00	7,260,000.00
05/01/34	260,000.00	4.000%	145,200.00	405,200.00	7,000,000.00
11/01/34			140,000.00	140,000.00	7,000,000.00
05/01/35	270,000.00	4.000%	140,000.00	410,000.00	6,730,000.00
11/01/35			134,600.00	134,600.00	6,730,000.00
05/01/36	280,000.00	4.000%	134,600.00	414,600.00	6,450,000.00
11/01/36			129,000.00	129,000.00	6,450,000.00
05/01/37	295,000.00	4.000%	129,000.00	424,000.00	6,155,000.00
11/01/37			123,100.00	123,100.00	6,155,000.00
05/01/38	305,000.00	4.000%	123,100.00	428,100.00	5,850,000.00
11/01/38			117,000.00	117,000.00	5,850,000.00
05/01/39	315,000.00	4.000%	117,000.00	432,000.00	5,535,000.00
11/01/39			110,700.00	110,700.00	5,535,000.00
05/01/40	330,000.00	4.000%	110,700.00	440,700.00	5,205,000.00
11/01/40			104,100.00	104,100.00	5,205,000.00
05/01/41	345,000.00	4.000%	104,100.00	449,100.00	4,860,000.00
11/01/41			97,200.00	97,200.00	4,860,000.00
05/01/42	360,000.00	4.000%	97,200.00	457,200.00	4,500,000.00
11/01/42			90,000.00	90,000.00	4,500,000.00
05/01/43	375,000.00	4.000%	90,000.00	465,000.00	4,125,000.00
11/01/43			82,500.00	82,500.00	4,125,000.00
05/01/44	390,000.00	4.000%	82,500.00	472,500.00	3,735,000.00
11/01/44			74,700.00	74,700.00	3,735,000.00
05/01/45	405,000.00	4.000%	74,700.00	479,700.00	3,330,000.00



**TUCKER'S POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2022 BOND AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/45			66,600.00	66,600.00	3,330,000.00
05/01/46	420,000.00	4.000%	66,600.00	486,600.00	2,910,000.00
11/01/46			58,200.00	58,200.00	2,910,000.00
05/01/47	435,000.00	4.000%	58,200.00	493,200.00	2,475,000.00
11/01/47			49,500.00	49,500.00	2,475,000.00
05/01/48	455,000.00	4.000%	49,500.00	504,500.00	2,020,000.00
11/01/48			40,400.00	40,400.00	2,020,000.00
05/01/49	475,000.00	4.000%	40,400.00	515,400.00	1,545,000.00
11/01/49			30,900.00	30,900.00	1,545,000.00
05/01/50	495,000.00	4.000%	30,900.00	525,900.00	1,050,000.00
11/01/50			21,000.00	21,000.00	1,050,000.00
05/01/51	515,000.00	4.000%	21,000.00	536,000.00	535,000.00
11/01/51			10,700.00	10,700.00	535,000.00
05/01/52	535,000.00	4.000%	10,700.00	545,700.00	-
<b>Total</b>	<b>9,235,000.00</b>		<b>6,221,906.26</b>	<b>15,456,906.26</b>	

**TUCKER'S POINTE  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2025 ASSESSMENTS**

Off-Roll Assessments					
	Units	FY 2025 O&M Assessment per Unit	FY 2025 DS Assessment per Unit	FY 2025 Total Assessment per Unit	FY 2024 Total Assessment per Unit
<u>Phase 1</u>					
Townhome	-	\$ 963.39	\$ -	\$ 963.39	\$ -
SF 40'	99	215.53	1,265.71	1,481.24	1,265.71
SF 50'	195	215.53	1,582.14	1,797.67	1,582.14
SF 60'	60	215.53	1,898.57	2,114.10	1,898.57
	<u>354</u>				
<u>Future Phases</u>					
Townhome	372	\$ 215.53	\$ 352.83	\$ 568.36	\$ 352.83
SF 40'	142	215.53	470.44	685.97	470.44
SF 50'	307	215.53	588.05	803.58	588.05
SF 60'	157	215.53	705.66	921.19	705.66
Total	<u>978</u>				
<b>Grand Total</b>	<b>1,332</b>				