TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2027

TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
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TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027

	Fiscal Year 2026				
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	Proposed Budget FY 2027
REVENUES					
Assessment levy: on-roll - gross	$ 80,701				$ 89,781
Allowable discounts (4%)	(3,228)				(3,591)
Assessment levy: on-roll - net	77,473	$ 77,210	$ 263	$ 77,473	86,190
Assessment levy: off-roll	209,578	-	209,578	209,578	246,746
Total revenues	287,051	77,210	209,841	287,051	332,936
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	15,000	1,225	13,775	15,000	10,000
Engineering	10,000	-	10,000	10,000	7,500
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	8,062	-	8,062	8,200
Telephone	400	200	200	400	400
Postage	750	77	673	750	750
Printing & binding	750	375	375	750	750
Legal advertising	2,000	72	1,928	2,000	2,000
Annual special district fee	175	175	-	175	175
Insurance	7,050	6,163	-	6,163	7,050
Contingencies/bank charges	650	632	18	650	650
EMMA software services	-	3,000	-	3,000	3,000
Website					
Hosting & maintenance	705	705	-	705	705
ADA compliance	210	145	-	145	210
Tax collector	1,614	1,542	72	1,614	1,796
Electricity	-	-	-	-	-
Total professional & administrative	98,054	46,873	57,291	104,164	97,936
Field operations					
Other Contractual- Stormwater maint.	120,000	-	120,000	120,000	120,000
Streetlighting lease/Electric	44,000	17,863	26,137	44,000	90,000
Irrigation supply	25,000	-	25,000	25,000	25,000
Total field operations	189,000	17,863	171,137	189,000	235,000
Total expenditures	287,054	64,736	228,428	293,164	332,936
Net increase/(decrease) of fund balance	(3)	12,474	(18,587)	(6,113)	-
Fund balance - beginning (unaudited)	86,265	163,497	175,971	163,497	157,384
Fund balance - ending (projected)	$ 86,262	$ 175,971	$ 157,384	$ 157,384	$ 157,384

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	10,000
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	7,500
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	8,200
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.	
EXPENDITURES (continued)	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	7,050
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.	
EMMA software services	3,000
Website	
Hosting & maintenance	705
ADA compliance	210
Tax collector	1,796
Field operations	
Other Contractual- Stormwater maint.	120,000
Streetlighting lease/Electric	90,000
Irrigation supply	25,000
Total expenditures	$ 332,936

TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND SERIES 2022 NOTE BUDGET
FISCAL YEAR 2027

	Fiscal Year 2026				
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	Proposed Budget FY 2027
REVENUES					
Assessment levy: off-roll	$ 489,375	$ -	$ 489,375	$ 489,375	$ -
Interest	-	10,141	-	10,141	-
Total revenues	489,375	10,141	489,375	499,516	-
EXPENDITURES					
Debt service					
Interest	489,375	244,687	244,688	489,375	-
Total expenditures	489,375	244,687	244,688	489,375	-
Excess/(deficiency) of revenues over/(under) expenditures	-	(234,546)	244,687	10,141	-
OTHER FINANCING SOURCES/(USES)					
Transfers out	-	(8,583)	(766,911)	(775,494)	-
Total other financing sources/(uses)	-	(8,583)	(766,911)	(775,494)	-
Fund balance:					
Net increase/(decrease) in fund balance	-	(243,129)	(522,224)	(765,353)	-
Beginning fund balance (unaudited)	763,004	769,246	526,117	769,246	3,893
Ending fund balance (projected)	$763,004	$ 526,117	$ 3,893	$ 3,893	3,893
Use of fund balance:					
Debt service reserve account balance (required)					-
Interest expense - November 1, 2027					-
Projected fund balance surplus/(deficit) as of September 30, 2027					$ 3,893

TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND SERIES 2022 BOND BUDGET
FISCAL YEAR 2027

	Fiscal Year 2026				
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	Proposed Budget FY 2027
REVENUES					
Assessment levy: on-roll	$ 583,036				$ 579,593
Allowable discounts (4%)	(23,321)				(23,184)
Net assessment levy - on-roll	559,715	$ 556,160	$ 3,555	$ 559,715	556,409
Assessment prepayments	-	24,501	-	24,501	-
Interest	-	12,620	-	12,620	-
Total revenues	559,715	593,281	3,555	596,836	556,409
EXPENDITURES					
Debt service					
Principal	195,000	-	195,000	195,000	205,000
Interest	350,369	175,184	175,185	350,369	344,519
Tax collector	11,661	11,106	555	11,661	11,592
Total expenditures	557,030	186,290	370,740	557,030	561,111
Excess/(deficiency) of revenues over/(under) expenditures	2,685	406,991	(367,185)	39,806	(4,702)
OTHER FINANCING SOURCES/(USES)					
Transfer out	-	(9,606)	-	(9,606)	-
Total other financing sources/(uses)	-	(9,606)	-	(9,606)	-
Fund balance:					
Net increase/(decrease) in fund balance	2,685	397,385	(367,185)	30,200	(4,702)
Beginning fund balance (unaudited)	744,595	781,115	1,178,500	781,115	811,315
Ending fund balance (projected)	$747,280	$1,178,500	$ 811,315	$ 811,315	806,613
Use of fund balance:					
Debt service reserve account balance (required)					(547,738)
Interest expense - November 1, 2027					(169,184)
Projected fund balance surplus/(deficit) as of September 30, 2027					$ 89,691

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

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25			175,184.38	175,184.38	9,035,000.00
05/01/26	195,000.00	3.000%	175,184.38	370,184.38	8,840,000.00
11/01/26			172,259.38	172,259.38	8,840,000.00
05/01/27	205,000.00	3.000%	172,259.38	377,259.38	8,635,000.00
11/01/27			169,184.38	169,184.38	8,635,000.00
05/01/28	210,000.00	3.375%	169,184.38	379,184.38	8,425,000.00
11/01/28			165,640.63	165,640.63	8,425,000.00
05/01/29	215,000.00	3.375%	165,640.63	380,640.63	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

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
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	-
Total	**8,840,000.00**		**5,514,325.04**	**14,354,325.04**	

TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND SERIES 2026 BOND BUDGET
FISCAL YEAR 2027

	Fiscal Year 2026				
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	Proposed Budget FY 2027
REVENUES					
Assessment levy: off-roll	$ -	$ -	$ 369,953	$ 369,953	$ 1,246,500
Total revenues	-	-	369,953	369,953	1,246,500
EXPENDITURES					
Debt service					
Principal	-	-	-	-	315,000
Interest	-	-	-	-	838,908
Cost of issuance	-	-	212,031	212,031	-
Underwriter's discount	-	-	348,500	348,500	-
Total expenditures	-	-	560,531	560,531	1,153,908
Excess/(deficiency) of revenues over/(under) expenditures	-	-	(190,578)	(190,578)	92,592
OTHER FINANCING SOURCES/(USES)					
Bond proceeds	-	-	1,183,686	1,183,686	-
Total other financing sources/(uses)	-	-	1,183,686	1,183,686	-
Fund balance:					
Net increase/(decrease) in fund balance	-	-	993,108	993,108	92,592
Beginning fund balance (unaudited)	-	-	-	-	993,108
Ending fund balance (projected)	$ -	$ -	$ 993,108	$ 993,108	1,085,700
Use of fund balance:					
Debt service reserve account balance (required)					(623,155)
Interest expense - November 1, 2027					(461,868)
Projected fund balance surplus/(deficit) as of September 30, 2027					$ 677

TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2026 BOND AMORTIZATION SCHEDULE

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/26			369,953.39	369,953.39	17,425,000.00
05/01/27	315,000.00	4.500%	468,955.00	783,955.00	17,110,000.00
11/01/27			461,867.50	461,867.50	17,110,000.00
05/01/28	330,000.00	4.500%	461,867.50	791,867.50	16,780,000.00
11/01/28			454,442.50	454,442.50	16,780,000.00
05/01/29	345,000.00	4.500%	454,442.50	799,442.50	16,435,000.00
11/01/29			446,680.00	446,680.00	16,435,000.00
05/01/30	360,000.00	4.500%	446,680.00	806,680.00	16,075,000.00
11/01/30			438,580.00	438,580.00	16,075,000.00
05/01/31	375,000.00	4.500%	438,580.00	813,580.00	15,700,000.00
11/01/31			430,142.50	430,142.50	15,700,000.00
05/01/32	390,000.00	4.500%	430,142.50	820,142.50	15,310,000.00
11/01/32			421,367.50	421,367.50	15,310,000.00
05/01/33	410,000.00	4.500%	421,367.50	831,367.50	14,900,000.00
11/01/33			412,142.50	412,142.50	14,900,000.00
05/01/34	430,000.00	4.500%	412,142.50	842,142.50	14,470,000.00
11/01/34			402,467.50	402,467.50	14,470,000.00
05/01/35	450,000.00	4.500%	402,467.50	852,467.50	14,020,000.00
11/01/35			392,342.50	392,342.50	14,020,000.00
05/01/36	470,000.00	4.500%	392,342.50	862,342.50	13,550,000.00
11/01/36			381,767.50	381,767.50	13,550,000.00
05/01/37	495,000.00	5.450%	381,767.50	876,767.50	13,055,000.00
11/01/37			368,278.75	368,278.75	13,055,000.00
05/01/38	520,000.00	5.450%	368,278.75	888,278.75	12,535,000.00
11/01/38			354,108.75	354,108.75	12,535,000.00
05/01/39	550,000.00	5.450%	354,108.75	904,108.75	11,985,000.00
11/01/39			339,121.25	339,121.25	11,985,000.00
05/01/40	580,000.00	5.450%	339,121.25	919,121.25	11,405,000.00
11/01/40			323,316.25	323,316.25	11,405,000.00
05/01/41	615,000.00	5.450%	323,316.25	938,316.25	10,790,000.00
11/01/41			306,557.50	306,557.50	10,790,000.00
05/01/42	650,000.00	5.450%	306,557.50	956,557.50	10,140,000.00
11/01/42			288,845.00	288,845.00	10,140,000.00
05/01/43	685,000.00	5.450%	288,845.00	973,845.00	9,455,000.00
11/01/43			270,178.75	270,178.75	9,455,000.00
05/01/44	725,000.00	5.450%	270,178.75	995,178.75	8,730,000.00
11/01/44			250,422.50	250,422.50	8,730,000.00
05/01/45	765,000.00	5.450%	250,422.50	1,015,422.50	7,965,000.00
11/01/45			229,576.25	229,576.25	7,965,000.00
05/01/46	805,000.00	5.450%	229,576.25	1,034,576.25	7,160,000.00
11/01/46			207,640.00	207,640.00	7,160,000.00
05/01/47	855,000.00	5.800%	207,640.00	1,062,640.00	6,305,000.00
11/01/47			182,845.00	182,845.00	6,305,000.00
05/01/48	905,000.00	5.800%	182,845.00	1,087,845.00	5,400,000.00
11/01/48			156,600.00	156,600.00	5,400,000.00
05/01/49	960,000.00	5.800%	156,600.00	1,116,600.00	4,440,000.00
11/01/49			128,760.00	128,760.00	4,440,000.00

TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2026 BOND AMORTIZATION SCHEDULE

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
05/01/50	1,015,000.00	5.800%	128,760.00	1,143,760.00	3,425,000.00
11/01/50			99,325.00	99,325.00	3,425,000.00
05/01/51	1,075,000.00	5.800%	99,325.00	1,174,325.00	2,350,000.00
11/01/51			68,150.00	68,150.00	2,350,000.00
05/01/52	1,140,000.00	5.800%	68,150.00	1,208,150.00	1,210,000.00
11/01/52			35,090.00	35,090.00	1,210,000.00
05/01/53	1,210,000.00	5.800%	35,090.00	1,245,090.00	-
11/01/53			-	-	-
Total	**17,425,000.00**		**16,540,138.39**	**33,965,138.39**	

TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2027 ASSESSMENTS

On-Roll Assessments

	Units	FY 2027 O&M Assessment per Unit	FY 2027 DS Assessment per Unit	FY 2027 Total Assessment per Unit	FY 2026 Total Assessment per Unit
Assessment Area One					
SF 40'	98	$ 253.62	$ 1,346.50	$ 1,600.12	$ 1,574.47
SF 40' - Reduced	-	253.62	1,276.60	1,530.22	1,574.47
SF 50'	177	253.62	1,683.13	1,936.75	1,911.10
SF 50' - Reduced	19	253.62	1,595.74	1,849.36	1,911.10
SF 60'	43	253.62	2,019.76	2,273.38	2,247.73
SF 60' - Reduced	17	253.62	1,914.89	2,168.51	2,247.73
	354				

Off-Roll Assessments

	Units	FY 2027 O&M Assessment per Unit	FY 2027 DS Assessment per Unit	FY 2027 Total Assessment per Unit	FY 2026 Total Assessment per Unit
Assessment Area Two					
Townhome	360	$ 238.40	$ 900.00	$ 1,138.40	$ 567.12
Twin Villa	120	238.40	1,000.00	1,238.40	n/a
SF 40'	187	238.40	1,200.00	1,438.40	684.73
SF 50'	281	238.40	1,500.00	1,738.40	802.34
SF 60'	87	238.40	1,800.00	2,038.40	919.95
Total	1,035				
Grand Total	**1,389**				