McJunkin at Parkland
Community Development District

Adopted Budget
FY 2026

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McJunkin at Parkland

Community Development District

Adopted Budget
General Fund

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 Months	Projected Thru 9/30/25	Adopted Budget FY 2026
REVENUES:					
Special Assessments - On Roll	$86,451	$88,216	$408	$88,624	$86,451
Interest income	-	-	-	-	500
TOTAL REVENUES	**$86,451**	**$88,216**	**$408**	**$88,624**	**$86,951**
EXPENDITURES:					
Administrative					
Engineering	$7,563	$-	$2,521	$2,521	$7,563
Attorney	20,000	5,020	2,510	7,529	18,183
Annual Audit	5,000	3,800	-	3,800	5,000
Assessment Administration	3,010	2,100	-	2,100	2,100
Assessment Administration - County	-	910	-	910	910
Arbitrage Rebate	550	550	-	550	550
Dissemination Agent	2,625	1,750	875	2,625	2,625
Trustee Fees	4,500	4,041	-	4,041	4,500
Management Fees	30,282	20,188	10,094	30,282	32,402
Website Maintenance	2,244	1,496	748	2,244	2,244
Telephone	50	-	17	17	50
Postage & Delivery	500	45	167	212	450
Insurance General Liability	7,352	6,477	-	6,477	7,800
Printing & Binding	500	31	167	198	450
Legal Advertising	1,500	880	500	1,380	1,374
Other Current Charges	500	-	167	167	500
Office Supplies	100	-	33	33	75
Dues, Licenses & Subscriptions	175	175	-	175	175
TOTAL ADMINISTRATIVE	**$86,451**	**$47,462**	**$17,798**	**$65,259**	**$86,951**
TOTAL EXPENDITURES	**$86,451**	**$47,462**	**$17,798**	**$65,259**	**$86,951**
EXCESS REVENUES (EXPENDITURES)	**$(0)**	**$40,754**	**$(17,389)**	**$23,365**	**$ -**

Gross Assessments	$ 91,969
Less: Discounts & Collections 5%	(5,518)
Net Assessments	**$ 86,451**

Product	Assessable Units	Total Gross Assessment	FY25 Gross Per Unit	FY26 Gross Per Unit	Increase/ (Decrease)
Single Family	455	$ 91,969.15	$ 202.13	$ 202.13	$ -
Total	**455**	**$ 91,969.15**			

McJunkin at Parkland

Community Development District

Budget Narrative

REVENUES

Special Assessments-Tax Roll
The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

Interest Income

The District will have all excess funds invested with the State Board of Administration. The Amount is based upon the estimated average balance of funds available during the fiscal year.

Expenditures - Administrative

Engineering
The District's engineer will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

Attorney
The District’s Attorney, will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Annual Audit
The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement plus anticipated increase.

Assessment Roll Administration
GMS SF, LLC provides assessment services for closing lot sales, assessment roll services with the local Tax Collector and financial advisory services.

Arbitrage Rebate
The District is required to have an annual arbitrage rebate calculation on the District’s Bonds. The District will contract with an independent auditing firm to perform the calculations.

Dissemination Agent
The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

Trustee Fees
The District bonds will be held and administered by a Trustee. This represents the trustee annual fee.

Management Fees
The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-South Florida, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Information Technology
The District processes all of its financial activities, i.e. accounts payable, financial statements, etc. on a main frame computer leased by Governmental Management Services – South Florida, LLC.

Website Maintenance
Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by GMS-SF, LLC and updated monthly.

Communication - Telephone
New internet and Wi-Fi service for Office.

Postage and Delivery
Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

McJunkin at Parkland

Community Development District

Budget Narrative

Expenditures - Administrative (continued)

Insurance General Liability

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Other Current Charges

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Due, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Commerce for $175.

McJunkin at Parkland

Community Development District

Adopted Budget

Debt Service Series 2018 Special Assessment Bonds

Description	Adopted Budget FY2025	Actuals Thru 5/31/25	Projected Next 4 Months	Projected Thru 9/30/25	Adopted Budget FY 2026
REVENUES:					
Special Assessments-On Roll	$818,977	$835,694	$3,868	$839,562	$818,977
Interest Earnings	10,000	29,564	14,782	44,347	15,000
Carry Forward Surplus (1)	684,982	691,597	-	691,597	764,074
TOTAL REVENUES	**$1,513,959**	**$1,556,855**	**$18,650**	**$1,575,506**	**$1,598,051**
EXPENDITURES:					
Interest - 11/1	$295,888	$295,888	$-	$295,888	$290,544
Principal - 11/1	225,000	225,000	-	225,000	235,000
Interest - 5/1	290,544	290,544	-	290,544	284,963
TOTAL EXPENDITURES	**$811,431**	**$811,431**	**$-**	**$811,431**	**$810,506**
EXCESS REVENUES (EXPENDITURES)	**$702,527**	**$745,424**	**$18,650**	**$764,074**	**$787,545**

(1) Carry Forward is Net of Reserve Requirement

Interest Due 11/1/26	$284,962.50
Principal Due 11/1/26	$245,000.00
	$529,962.50

Gross Assessments	$ 871,252
Less: Discounts & Collections 5%	(52,275)
Net Assessments	**$ 818,977**

Product	Assessable Units	Total Gross Assessment	FY25 Gross Per Unit	FY26 Gross Per Unit	Increase/ (Decrease)
Single Family	455	$ 871,252.20	$ 1,914.84	$ 1,914.84	$ -
Total	**455**	**$ 871,252.20**			

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Community Development District

AMORTIZATION SCHEDULE

Debt Service Series 2018 Special Assessment Bonds

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/25	**11,270,000**	**4.750%**	**235,000**	**290,543.75**	
05/01/26	**11,035,000**	**4.750%**	**-**	**284,962.50**	**814,925.00**
11/01/26	11,035,000	4.750%	245,000	284,962.50	
05/01/27	10,790,000	4.750%	-	279,143.75	818,287.50
11/01/27	10,790,000	4.750%	260,000	279,143.75	
05/01/28	10,530,000	4.750%	-	272,968.75	815,937.50
11/01/28	10,530,000	4.750%	270,000	272,968.75	
05/01/29	10,260,000	4.750%	-	266,556.25	818,112.50
11/01/29	10,260,000	4.750%	285,000	266,556.25	
05/01/30	9,975,000	5.125%	-	259,787.50	814,575.00
11/01/30	9,975,000	5.125%	295,000	259,787.50	
05/01/31	9,680,000	5.125%	-	252,228.13	814,456.25
11/01/31	9,680,000	5.125%	310,000	252,228.13	
05/01/32	9,370,000	5.125%	-	244,284.38	818,568.75
11/01/32	9,370,000	5.125%	330,000	244,284.38	
05/01/33	9,040,000	5.125%	-	235,828.13	816,656.25
11/01/33	9,040,000	5.125%	345,000	235,828.13	
05/01/34	8,695,000	5.125%	-	226,987.50	818,975.00
11/01/35	8,695,000	5.125%	365,000	226,987.50	
05/01/35	8,330,000	5.125%	-	217,634.38	815,268.75
11/01/35	8,330,000	5.125%	380,000	217,634.38	
05/01/36	7,950,000	5.125%	-	207,896.88	815,793.75
11/01/36	7,950,000	5.125%	400,000	207,896.88	
05/01/37	7,550,000	5.125%	-	197,646.88	815,293.75
11/01/37	7,550,000	5.125%	420,000	197,646.88	
05/01/38	7,130,000	5.125%	-	186,884.38	818,768.75
11/01/38	7,130,000	5.125%	445,000	186,884.38	
05/01/39	6,685,000	5.250%	-	175,481.25	815,962.50
11/01/39	6,685,000	5.250%	465,000	175,481.25	
05/01/40	6,220,000	5.250%	-	163,275.00	816,550.00
11/01/40	6,220,000	5.250%	490,000	163,275.00	
05/01/41	5,730,000	5.250%	-	150,412.50	815,825.00
11/01/41	5,730,000	5.250%	515,000	150,412.50	
05/01/42	5,215,000	5.250%	-	136,893.75	813,787.50
11/01/42	5,215,000	5.250%	540,000	136,893.75	
05/01/43	4,675,000	5.250%	-	122,718.75	815,437.50
11/01/43	4,675,000	5.250%	570,000	122,718.75	
05/01/44	4,105,000	5.250%	-	107,756.25	815,512.50
11/01/44	4,105,000	5.250%	600,000	107,756.25	
05/01/45	3,505,000	5.250%	-	92,006.25	814,012.50
11/01/45	3,505,000	5.250%	630,000	92,006.25	
05/01/46	2,875,000	5.250%	-	75,468.75	815,937.50
11/01/46	2,875,000	5.250%	665,000	75,468.75	
05/01/47	2,210,000	5.250%	-	58,012.50	816,025.00
11/01/47	2,210,000	5.250%	700,000	58,012.50	
05/01/48	1,510,000	5.250%	-	39,637.50	814,275.00
11/01/48	1,510,000	5.250%	735,000	39,637.50	
05/01/49	775,000	5.250%	-	20,343.75	815,687.50
11/01/49	775,000	5.250%	775,000	20,343.75	
Total			**$11,270,000**	**$8,840,175**	**$19,584,631**

McJunkin at Parkland

Community Development District

Non-Ad Valorem Assessments Comparison

2025-2026

Neighborhood	O&M Units	Bonds Units 2018	Annual Maintenance Assessments			Annual Debt Assessments			Total Assessed Per Unit		
			FY 2026	**FY2025**	**Increase/ (decrease)**	**FY 2026**	**FY2025**	**Increase/ (decrease)**	**FY 2026**	**FY2025**	**Increase/ (decrease)**
Single Family	455	455	**$202.13**	$202.13	**$0.00**	**$1,914.84**	$1,914.84	**$0.00**	**$2,116.97**	$2,116.97	**$0.00**
Total	455	455									