OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2027

OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
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OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027

	Fiscal Year 2026				
	Adopted Budget FY 2026	Actual through 03/31/26	Projected through 9/30/2026	Total Actual & Projected	Proposed Budget FY 2027
REVENUES					
Assessment levy: on-roll - gross	$ 78,106				$ 82,311
Allowable discounts (4%)	(3,124)				(3,292)
Assessment levy: on-roll - net	74,982	$ 71,142	$ 3,840	$ 74,982	79,019
Assessment levy: off-roll	34,057	3,279	30,778	34,057	30,081
Total revenues	109,039	74,421	34,618	109,039	109,100
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	22,000	2,227	19,773	22,000	22,000
Engineering	2,200	-	2,200	2,200	2,200
Audit	6,000	-	6,000	6,000	6,000
Arbitrage rebate calculation	1,000	-	1,000	1,000	1,000
Dissemination agent	2,000	1,000	1,000	2,000	2,000
EMMA software service	1,000	1,000	-	1,000	1,000
Trustee - series 2021	4,750	4,496	254	4,750	4,750
Trustee - series 2022	4,750	4,246	504	4,750	4,750
Debt service fund accounting	3,000	1,500	1,500	3,000	3,000
Telephone	200	100	100	200	200
Postage	500	72	428	500	500
Printing & binding	500	250	250	500	500
Legal advertising	1,500	-	1,500	1,500	1,500
Annual special district fee	175	175	-	175	175
Insurance	6,200	6,163	37	6,200	6,200
Contingencies/bank charges	2,000	553	1,447	2,000	2,000
Website hosting & maintenance	705	705	-	705	705
Website ADA compliance	210	145	-	145	145
Tax collector	2,343	1,421	922	2,343	2,469
Total expenditures	109,033	48,053	60,980	108,968	109,094
Excess/(deficiency) of revenues over/(under) expenditures	6	26,368	(26,362)	71	6
Fund balance - beginning (unaudited)	47,904	71,239	97,607	71,239	71,310
Fund balance - ending	$ 47,910	$ 97,607	$ 71,245	$ 71,310	$ 71,316

OCALA PRESERVE
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	22,000
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	2,200
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	6,000
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	1,000
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	2,000
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.	
EMMA software service	1,000
Trustee - series 2021	4,750
Annual fee for the service provided by trustee, paying agent and registrar.	
Trustee - series 2022	4,750
Debt service fund accounting	3,000
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.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	6,200
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	2,000
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Website hosting & maintenance	705
Website ADA compliance	145
Tax collector	2,469
Total expenditures	$ 109,094

OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2021
FISCAL YEAR 2027

	Fiscal Year 2026				
	Adopted Budget FY 2026	Actual through 03/31/26	Projected through 9/30/2026	Total Actual & Projected	Proposed Budget FY 2027
REVENUES					
Assessment levy: on-roll	$ 228,217				$ 218,166
Allowable discounts (4%)	(9,129)				(8,727)
Net assessment levy - on-roll	219,088	$ 202,786	$ 16,302	$ 219,088	209,439
Assessment prepayments	-	38,613	-	38,613	-
Interest	-	3,420	-	3,420	-
Total revenues	219,088	244,819	16,302	261,121	209,439
EXPENDITURES					
Debt service					
Principal	85,000	85,000	-	85,000	85,000
Principal prepayment	70,000	40,000	25,000	65,000	-
Interest	122,153	60,326	61,827	122,153	115,096
Tax collector	6,847	4,050	2,797	6,847	6,545
Total expenditures	284,000	189,376	89,624	279,000	206,641
Excess/(deficiency) of revenues over/(under) expenditures	(64,912)	55,443	(73,322)	(17,879)	2,798
Fund balance:					
Beginning fund balance (unaudited)	314,854	292,651	348,094	292,651	274,772
Ending fund balance (projected)	$249,942	$ 348,094	$ 274,772	$ 274,772	277,570
Use of fund balance:					
Debt service reserve account balance (required)					(53,526)
Principal and interest expense - November 1, 2027					(142,043)
Projected fund balance surplus/(deficit) as of September 30, 2027					$ 82,001

OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2021 AMORTIZATION SCHEDULE

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25	85,000.00	2.375%	60,187.50	145,187.50	3,390,000.00
05/01/26	-		58,473.75	58,473.75	3,325,000.00
11/01/26	85,000.00	2.375%	58,052.50	143,052.50	3,240,000.00
05/01/27	-		57,043.13	57,043.13	3,240,000.00
11/01/27	85,000.00	2.875%	57,043.13	142,043.13	3,155,000.00
05/01/28	-		55,821.25	55,821.25	3,155,000.00
11/01/28	90,000.00	2.875%	55,821.25	145,821.25	3,065,000.00
05/01/29	-		54,527.50	54,527.50	3,065,000.00
11/01/29	90,000.00	2.875%	54,527.50	144,527.50	2,975,000.00
05/01/30	-		53,233.75	53,233.75	2,975,000.00
11/01/30	95,000.00	2.875%	53,233.75	148,233.75	2,880,000.00
05/01/31	-		51,868.13	51,868.13	2,880,000.00
11/01/31	95,000.00	2.875%	51,868.13	146,868.13	2,785,000.00
05/01/32	-		50,502.50	50,502.50	2,785,000.00
11/01/32	100,000.00	3.100%	50,502.50	150,502.50	2,685,000.00
05/01/33	-		48,952.50	48,952.50	2,685,000.00
11/01/33	105,000.00	3.100%	48,952.50	153,952.50	2,580,000.00
05/01/34	-		47,325.00	47,325.00	2,580,000.00
11/01/34	105,000.00	3.100%	47,325.00	152,325.00	2,475,000.00
05/01/35	-		45,697.50	45,697.50	2,475,000.00
11/01/35	110,000.00	3.100%	45,697.50	155,697.50	2,365,000.00
05/01/36	-		43,992.50	43,992.50	2,365,000.00
11/01/36	115,000.00	3.100%	43,992.50	158,992.50	2,250,000.00
05/01/37	-		42,210.00	42,210.00	2,250,000.00
11/01/37	115,000.00	3.100%	42,210.00	157,210.00	2,135,000.00
05/01/38	-		40,427.50	40,427.50	2,135,000.00
11/01/38	120,000.00	3.100%	40,427.50	160,427.50	2,015,000.00
05/01/39	-		38,567.50	38,567.50	2,015,000.00
11/01/39	125,000.00	3.100%	38,567.50	163,567.50	1,890,000.00
05/01/40	-		36,630.00	36,630.00	1,890,000.00
11/01/40	130,000.00	3.100%	36,630.00	166,630.00	1,760,000.00
05/01/41	-		34,615.00	34,615.00	1,760,000.00
11/01/41	130,000.00	3.100%	34,615.00	164,615.00	1,630,000.00
05/01/42	-		32,600.00	32,600.00	1,630,000.00
11/01/42	135,000.00	4.000%	32,600.00	167,600.00	1,495,000.00
05/01/43	-		29,900.00	29,900.00	1,495,000.00
11/01/43	140,000.00	4.000%	29,900.00	169,900.00	1,355,000.00
05/01/44	-		27,100.00	27,100.00	1,355,000.00
11/01/44	145,000.00	4.000%	27,100.00	172,100.00	1,210,000.00
05/01/45	-		24,200.00	24,200.00	1,210,000.00
11/01/45	155,000.00	4.000%	24,200.00	179,200.00	1,055,000.00

OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2021 AMORTIZATION SCHEDULE

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
05/01/46	-		21,100.00	21,100.00	1,055,000.00
11/01/46	160,000.00	4.000%	21,100.00	181,100.00	895,000.00
05/01/47	-		17,900.00	17,900.00	895,000.00
11/01/47	165,000.00	4.000%	17,900.00	182,900.00	730,000.00
05/01/48	-		14,600.00	14,600.00	730,000.00
11/01/48	170,000.00	4.000%	14,600.00	184,600.00	560,000.00
05/01/49	-		11,200.00	11,200.00	560,000.00
11/01/49	180,000.00	4.000%	11,200.00	191,200.00	380,000.00
05/01/50	-		7,600.00	7,600.00	380,000.00
11/01/50	185,000.00	4.000%	7,600.00	192,600.00	195,000.00
05/01/51	-		3,900.00	3,900.00	195,000.00
11/01/51	195,000.00	4.000%	3,900.00	198,900.00	-
Total	**3,410,000.00**		**1,959,741.27**	**5,369,741.27**	

OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2023
FISCAL YEAR 2027

	Fiscal Year 2026				
	Adopted Budget FY 2026	Actual through 03/31/26	Projected through 9/30/2026	Total Actual & Projected	Proposed Budget FY 2027
REVENUES					
Assessment levy: on-roll	$ 392,417				$ 377,701
Allowable discounts (4%)	(15,697)				(15,108)
Net assessment levy - on-roll	376,720	$ 355,647	$ 16,096	$ 371,743	362,593
Assessment prepayments	-	128,776	-	128,776	-
Interest	-	4,119	-	4,119	-
Total revenues	376,720	488,542	16,096	504,638	362,593
EXPENDITURES					
Debt service					
Principal	75,000	-	75,000	75,000	75,000
Principal prepayment		60,000	75,000	135,000	-
Interest	285,978	141,701	144,277	285,978	273,980
Tax collector	11,773	7,102	4,671	11,773	11,331
Total expenditures	372,751	208,803	298,948	507,751	360,311
Excess/(deficiency) of revenues over/(under) expenditures	3,969	279,739	(282,852)	(3,113)	2,282
OTHER FINANCING SOURCES/(USES)					
Transfers out	-	(1,141)	-	(1,141)	-
Total other financing sources/(uses)	-	(1,141)	-	(1,141)	-
Net increase/(decrease) in fund balance	3,969	278,598	(282,852)	(4,254)	2,282
Fund balance:					
Beginning fund balance (unaudited)	330,155	285,416	564,014	285,416	281,162
Ending fund balance (projected)	$334,124	$ 564,014	$ 281,162	$ 281,162	283,444
Use of fund balance:					
Debt service reserve account balance (required)					(87,029)
Principal and interest expense - November 1, 2027					(133,334)
Projected fund balance surplus/(deficit) as of September 30, 2027					$ 63,081

OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023 AMORTIZATION SCHEDULE

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25			136,990.00	136,990.00	4,920,000.00
05/01/26	75,000.00	4.875%	136,990.00	211,990.00	4,710,000.00
11/01/26			135,161.88	135,161.88	4,710,000.00
05/01/27	75,000.00	4.875%	135,161.88	210,161.88	4,635,000.00
11/01/27			133,333.75	133,333.75	4,635,000.00
05/01/28	80,000.00	4.875%	133,333.75	213,333.75	4,555,000.00
11/01/28			131,383.75	131,383.75	4,555,000.00
05/01/29	85,000.00	4.875%	131,383.75	216,383.75	4,470,000.00
11/01/29			129,311.88	129,311.88	4,470,000.00
05/01/30	90,000.00	4.875%	129,311.88	219,311.88	4,380,000.00
11/01/30			127,118.13	127,118.13	4,380,000.00
05/01/31	95,000.00	5.700%	127,118.13	222,118.13	4,285,000.00
11/01/31			124,410.63	124,410.63	4,285,000.00
05/01/32	100,000.00	5.700%	124,410.63	224,410.63	4,185,000.00
11/01/32			121,560.63	121,560.63	4,185,000.00
05/01/33	105,000.00	5.700%	121,560.63	226,560.63	4,080,000.00
11/01/33			118,568.13	118,568.13	4,080,000.00
05/01/34	110,000.00	5.700%	118,568.13	228,568.13	3,970,000.00
11/01/34			115,433.13	115,433.13	3,970,000.00
05/01/35	120,000.00	5.700%	115,433.13	235,433.13	3,850,000.00
11/01/35			112,013.13	112,013.13	3,850,000.00
05/01/36	125,000.00	5.700%	112,013.13	237,013.13	3,725,000.00
11/01/36			108,450.63	108,450.63	3,725,000.00
05/01/37	135,000.00	5.700%	108,450.63	243,450.63	3,590,000.00
11/01/37			104,603.13	104,603.13	3,590,000.00
05/01/38	140,000.00	5.700%	104,603.13	244,603.13	3,450,000.00
11/01/38			100,613.13	100,613.13	3,450,000.00
05/01/39	150,000.00	5.700%	100,613.13	250,613.13	3,300,000.00
11/01/39			96,338.13	96,338.13	3,300,000.00
05/01/40	160,000.00	5.700%	96,338.13	256,338.13	3,140,000.00
11/01/40			91,778.13	91,778.13	3,140,000.00
05/01/41	165,000.00	5.700%	91,778.13	256,778.13	2,975,000.00
11/01/41			87,075.63	87,075.63	2,975,000.00
05/01/42	175,000.00	5.700%	87,075.63	262,075.63	2,800,000.00
11/01/42			82,088.13	82,088.13	2,800,000.00
05/01/43	185,000.00	5.700%	82,088.13	267,088.13	2,615,000.00
11/01/43			76,815.63	76,815.63	2,615,000.00
05/01/44	200,000.00	5.875%	76,815.63	276,815.63	2,415,000.00
11/01/44			70,940.63	70,940.63	2,415,000.00
05/01/45	210,000.00	5.875%	70,940.63	280,940.63	2,205,000.00
11/01/45			64,771.88	64,771.88	2,205,000.00
05/01/46	225,000.00	5.875%	64,771.88	289,771.88	1,980,000.00
11/01/46			58,162.50	58,162.50	1,980,000.00

OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023 AMORTIZATION SCHEDULE

05/01/47	235,000.00	5.875%	58,162.50	293,162.50	1,745,000.00
11/01/47			51,259.38	51,259.38	1,745,000.00
05/01/48	250,000.00	5.875%	51,259.38	301,259.38	1,495,000.00
11/01/48			43,915.63	43,915.63	1,495,000.00
05/01/49	265,000.00	5.875%	43,915.63	308,915.63	1,230,000.00
11/01/49			36,131.25	36,131.25	1,230,000.00
05/01/50	280,000.00	5.875%	36,131.25	316,131.25	950,000.00
11/01/50			27,906.25	27,906.25	950,000.00
05/01/51	300,000.00	5.875%	27,906.25	327,906.25	650,000.00
11/01/51			19,093.75	19,093.75	650,000.00
05/01/52	315,000.00	5.875%	19,093.75	334,093.75	335,000.00
11/01/52			9,840.63	9,840.63	335,000.00
05/01/53	335,000.00	5.875%	9,840.63	344,840.63	-
Total	**4,785,000.00**		**5,030,138.96**	**9,815,138.96**	

OCALA PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2026 ASSESSMENTS

On-Roll - Phase One

Product/Parcel	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
Townhome/Villa 36'	84	$ 87.48	$ 623.88	$ 711.36	$ 711.42
Single Family 40'	22	97.20	693.19	790.39	790.46
Single Family 45'	1	109.35	779.84	889.19	889.26
Single Family 50'	125	121.51	866.49	988.00	988.07
Single Family 60'	54	145.81	1,039.79	1,185.60	1,185.68
Total	**286**				

On-Roll - Phase Two

Product/Parcel	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
Townhome/Villa 36'	52	$ 87.48	$ 779.00	$ 866.48	$ 866.54
Single Family 40'	85	97.20	865.92	963.12	963.19
Single Family 45'	-	109.35	-	109.35	109.42
Single Family 50'	177	121.51	1,082.12	1,203.63	1,203.70
Single Family 60'	76	145.81	1,298.33	1,444.14	1,444.22
Total	**390**				

On-Roll Assessments - Future Phases

Product/Parcel	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
Single Family 50'	35	$ 121.51	$ -	$ 121.51	$ 113.07

Off-Roll Assessments - Future Phases

Product/Parcel	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
Townhome/Villa 36'	-	$ 81.36	$ -	$ 81.36	$ 81.41
Single Family 40'	42	90.40	-	90.40	90.46
Single Family 45'	-	101.70	-	101.70	101.76
Single Family 50'	169	113.00	-	113.00	113.07
Single Family 60'	53	135.60	-	135.60	135.68
Total	**264**				