

**ORANGE BEND
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2027**

**ORANGE BEND
COMMUNITY DEVELOPMENT DISTRICT
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**ORANGE BEND
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget 2027
	Adopted Budget FY 2026	Actual through 2/28/2026	Projected through 9/30/2026	Total Actual & Projected	
REVENUES					
Landowner contribution	45,290	18,205	26,678	44,883	\$ 276,775
Total revenues	45,290	18,205	26,678	44,883	276,775
EXPENDITURES					
Professional & administrative					
Management/accounting/recording**	24,000	10,000	18,000	28,000	48,000
Legal	5,000	-	2,000	2,000	5,000
Engineering	2,000	-	500	500	2,000
Audit	3,500	-	2,900	2,900	4,500
Arbitrage rebate calculation*	-	-	-	-	750
Dissemination agent*	-	-	167	167	1,000
Trustee*	-	-	-	-	3,800
EMMA software services*	-	-	-	-	1,000
Telephone	200	83	117	200	200
Postage	500	-	500	500	500
Printing & binding	500	208	292	500	500
Legal advertising	1,500	-	1,500	1,500	1,500
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,000	-	5,000	5,500
Contingencies/bank charges	1,500	759	741	1,500	1,500
Website hosting & maintenance	705	1,680	-	1,680	705
Website ADA compliance	210	145	-	145	145
Total professional & administrative	45,290	18,050	26,717	44,767	76,775
Field operations					
Landscape maintenance	-	-	-	-	100,000
Irrigation repairs	-	-	-	-	5,000
Irrigation water	-	-	-	-	10,000
Miscellaneous	-	-	-	-	85,000
Total field operations	-	-	-	-	200,000
Total expenditures	45,290	18,050	26,717	44,767	276,775
Excess/(deficiency) of revenues over/(under) expenditures	-	155	(39)	116	-
Fund balance - beginning (unaudited)	-	(116)	39	(116)	-
Fund balance - ending (projected)	-	39	-	-	-
Unassigned	-	39	-	-	-
Fund balance - ending	\$ -	\$ 39	\$ -	\$ -	\$ -

*These items will be realized when bonds are issued.

**WHA will charge a reduced management fee of \$2,000 per month until bonds are issued.

**ORANGE BEND
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 5,000

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 2,000

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 4,500

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* 3,800

EMMA software services* 1,000

Telephone 200

Postage 500

Telephone and fax machine.

Printing & binding 500

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

Legal advertising 1,500

Letterhead, envelopes, copies, agenda packages

Annual special district fee 175

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

EXPENDITURES (continued)

Insurance 5,500

Annual fee paid to the Florida Department of Economic Opportunity.

Contingencies/bank charges 1,500

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

Website hosting & maintenance 705

Website ADA compliance 145

Landscape maintenance 100,000

Irrigation repairs 5,000

Irrigation water 10,000

Miscellaneous 85,000

**ORANGE BEND
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

Total expenditures

\$ 276,775

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