

**WAYPOINTE
COMMUNITY DEVELOPMENT DISTRICT
ADOPTED BUDGET
FISCAL YEAR 2026**

**WAYPOINTE
COMMUNITY DEVELOPMENT DISTRICT
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**WAYPOINTE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 2/28/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Assessment levy: off-roll	\$ -	\$ 10,127	\$ -	\$ 10,127	\$ -
Landowner contribution	85,649	12,284	64,884	77,168	433,499
Total revenues	85,649	22,411	64,884	87,295	433,499
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	40,000	15,900	28,000	43,900	48,000
Legal	25,000	4,693	20,307	25,000	25,000
Engineering	2,000	1,323	677	2,000	2,000
Audit*	-	-	-	-	5,000
Arbitrage rebate calculation*	-	-	-	-	500
Dissemination agent*	1,000	-	1,000	1,000	1,000
EMMA software service*	-	-	-	-	2,000
Trustee*	-	-	-	-	5,500
Telephone	167	50	117	167	167
Postage	500	-	500	500	500
Printing & binding	417	125	292	417	417
Legal advertising	7,500	2,442	5,058	7,500	7,500
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,200	-	5,200	6,350
Contingencies/bank charges	1,500	-	1,500	1,500	1,500
Website hosting & maintenance	1,680	1,680	-	1,680	1,680
Website ADA compliance	210	-	210	210	210
Total professional & administrative	85,649	31,588	57,661	89,249	107,499

**WAYPOINTE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 2/28/2025	Projected through 9/30/2025	Total Actual & Projected	Adopted Budget FY 2026
Field operations	-	-	-	-	-
Field operations management	-	-	-	-	14,400
Field operations accounting	-	-	-	-	3,000
Property insurance	-	-	-	-	25,000
Flood insurance	-	-	-	-	5,000
Pump maintenance	-	-	-	-	8,000
Irrigation electricity	-	-	-	-	5,000
Wet ponds	-	-	-	-	8,000
Wetland maintenance	-	-	-	-	7,100
Upland maintenance	-	-	-	-	11,500
Irrigation supply-wells	-	-	-	-	30,000
Entryway maintenance	-	-	-	-	7,500
Entryway electricity	-	-	-	-	3,500
Landscape inspection	-	-	-	-	18,000
Landscape & tree maintenance	-	-	-	-	80,000
Plant replacement	-	-	-	-	5,000
Irrigation repairs	-	-	-	-	5,000
Roadway maintenance	-	-	-	-	5,000
Streetlighting	-	-	-	-	25,000
Street tree-arbor care	-	-	-	-	10,000
Contingencies	-	-	-	-	50,000
Total field operations	-	-	-	-	326,000
Total expenditures	85,649	31,588	57,661	89,249	433,499
 Excess/(deficiency) of revenues over/(under) expenditures	-	(9,177)	7,223	(1,954)	-
 Fund balance - beginning (unaudited)	-	1,954	(7,223)	1,954	-
Fund balance - ending (projected)	-	(7,223)	-	-	-
Unassigned	-	(7,223)	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ (7,223)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

*These items will be realized when bonds are issued

**WAYPOINTE
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Management/accounting/recording	\$ 48,000
<p>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.</p>	
Legal	25,000
<p>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.</p>	
Engineering	2,000
<p>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.</p>	
Audit	5,000
<p>Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.</p>	
Arbitrage rebate calculation*	500
<p>To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p>	
Dissemination agent*	1,000
<p>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.</p>	
EMMA software service*	2,000
Trustee*	5,500
Telephone	167
Postage	500
<p>Telephone and fax machine.</p>	
Printing & binding	417
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Legal advertising	7,500
<p>Letterhead, envelopes, copies, agenda packages</p>	
Annual special district fee	175
<p>The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p>	
Insurance	6,350
<p>Annual fee paid to the Florida Department of Economic Opportunity.</p>	
Contingencies/bank charges	1,500
<p>Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.</p>	
Website hosting & maintenance	1,680
Website ADA compliance	210
Total professional & administrative	<u>107,499</u>

**WAYPOINTE
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (CONTINUED)

Field operations

Field operations management	14,400
Field operations accounting	3,000
Property insurance	25,000
Flood insurance	5,000
Pump maintenance	8,000
Irrigation electricity	5,000
Wet ponds	8,000
Wetland maintenance	7,100
Upland maintenance	11,500
Irrigation supply-wells	30,000
Entryway maintenance	7,500
Entryway electricity	3,500
Landscape inspection	18,000
Landscape & tree maintenance	80,000
Plant replacement	5,000
Irrigation repairs	5,000
Roadway maintenance	5,000
Streetlighting	25,000
Street tree-arbor care	10,000
Contingencies	50,000
Total field operations	<u>326,000</u>
Total expenditures	<u><u>\$433,499</u></u>