WAYPOINTE
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2027

WAYPOINTE
COMMUNITY DEVELOPMENT DISTRICT
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WAYPOINTE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027

	Fiscal Year 2026				
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 3/31/2026	Total Actual & Projected	Proposed Budget FY 2027
REVENUES					
Assessment levy: off-roll	$ -	$ -	$ -	$ -	$ -
Landowner contribution	433,499	32,878	248,428	281,306	654,374
Total revenues	433,499	32,878	248,428	281,306	654,374
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	48,000	24,000	28,000	52,000	48,000
Legal	25,000	6,743	18,257	25,000	25,000
Engineering	2,000	1,700	300	2,000	2,000
Engineering - additional reporting	-	-	-	-	5,000
Audit*	5,000	-	5,000	5,000	5,000
Arbitrage rebate calculation*	500	-	500	500	500
Dissemination agent*	1,000	-	500	500	1,000
EMMA software service*	2,000	-	-	-	2,000
Trustee*	5,500	-	-	-	5,500
Telephone	167	100	67	167	167
Postage	500	10	490	500	500
Printing & binding	417	250	167	417	417
Legal advertising	7,500	70	7,430	7,500	7,500
Annual special district fee	175	175	-	175	175
Insurance	6,350	5,512	-	5,512	6,200
Contingencies/bank charges	1,500	50	1,450	1,500	1,500
Website hosting & maintenance	1,680	705	975	1,680	705
Website ADA compliance	210	145	65	210	210
Total professional & administrative	107,499	39,460	63,201	102,661	111,374

WAYPOINTE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027

	Fiscal Year 2026				
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 3/31/2026	Total Actual & Projected	Proposed Budget FY 2027
Field operations					
Field operations management	14,400	-	5,000	5,000	35,000
Field operations accounting	3,000	-	5,000	5,000	4,000
Property insurance	25,000	-	5,000	5,000	25,000
Flood insurance	5,000	-	5,000	5,000	5,000
Pump maintenance	8,000	-	8,000	8,000	8,000
Irrigation electricity	5,000	-	2,500	2,500	5,000
Wet ponds	8,000	-	3,000	3,000	45,000
Wetland maintenance	7,100	-	-	-	-
Erosion repairs	-	-	-	-	5,000
Conservation area maintenance	11,500	-	10,000	10,000	30,000
Irrigation supply-wells	30,000	-	15,000	15,000	30,000
Entryway maintenance	7,500	-	5,000	5,000	7,500
Entryway electricity	3,500	-	3,500	3,500	3,500
Landscape inspection	18,000	-	5,000	5,000	-
Landscape & tree maintenance	80,000	-	50,000	50,000	200,000
Plant replacement/arbor care	5,000	-	5,000	5,000	30,000
Irrigation repairs	5,000	-	5,000	5,000	5,000
Roadway maintenance	5,000	-	5,000	5,000	10,000
Streetlighting	25,000	-	25,000	25,000	45,000
Street tree-arbor care	10,000	-	10,000	10,000	-
Contingencies	50,000	-	20,000	20,000	50,000
Total field operations	326,000	-	182,000	182,000	543,000
Total expenditures	433,499	39,460	245,201	284,661	654,374
Excess/(deficiency) of revenues over/(under) expenditures	-	(6,582)	3,227	(3,355)	-
Fund balance - beginning (unaudited)	-	3,355	(3,227)	3,355	-
Fund balance - ending (projected)					
Unassigned	-	(3,227)	-	-	-
Fund balance - ending	$ -	$ (3,227)	$ -	$ -	$ -

*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
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	25,000
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 - additional reporting	5,000
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	5,000
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation*	500
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.	
EMMA software service*	2,000
Trustee*	5,500
Telephone	167
Postage	500
Telephone and fax machine.	
Printing & binding	417
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Legal advertising	7,500
Letterhead, envelopes, copies, agenda packages	
Annual special district fee	175
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Insurance	6,200
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	210
Total professional & administrative	111,374

WAYPOINTE
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES (CONTINUED)	
Field operations	
Field operations management	35,000
Field operations accounting	4,000
Property insurance	25,000
Flood insurance	5,000
Pump maintenance	8,000
Irrigation electricity	5,000
Wet ponds	45,000
Wetland maintenance	-
Irrigation repairs	5,000
Conservation area maintenance	30,000
Irrigation supply-wells	30,000
Entryway maintenance	7,500
Entryway electricity	3,500
Landscape inspection	-
Landscape & tree maintenance	200,000
Plant replacement/arbor care	30,000
Irrigation repairs	5,000
Roadway maintenance	10,000
Streetlighting	45,000
Street tree-arbor care	-
Contingencies	50,000
Total field operations	543,000
Total expenditures	$ 654,374