

**STONEBRIER COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2025-2026 ADOPTED BUDGET  
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 ADOPTED	VARIANCE FY25 - FY26
<b>REVENUE</b>					
1 SPECIAL ASSESSMENTS ON-ROLL (NET)	\$ 457,351	\$ 458,186	\$ 628,254	\$ 628,154	\$ (100)
2 INTEREST	35,457	55,248	-	-	-
3 FUND BALANCE FORWARD	-	-	-	-	-
4 <b>TOTAL REVENUE</b>	<b>492,808</b>	<b>513,434</b>	<b>628,254</b>	<b>628,154</b>	<b>(100)</b>
<b>EXPENDITURES</b>					
6 <b>ADMINISTRATIVE</b>					
8 SUPERVISOR COMPENSATION	10,400	11,200	13,000	13,000	-
9 PAYROLL TAXES	796	857	995	995	-
10 PAYROLL SERVICES	653	650	750	750	-
11 DISTRICT MANAGEMENT	12,000	12,000	12,000	12,600	600
12 ADMINISTRATIVE SERVICES	10,000	10,000	10,000	10,500	500
13 ACCOUNTING SERVICES	10,000	10,000	10,000	10,500	500
14 ASSESSMENT ROLL PREPARATION	5,500	5,500	5,500	5,775	275
15 GENERAL MASS MAILING	-	-	1,000	1,000	-
16 AUDITING	2,850	2,950	2,950	3,250	300
17 MISCELLANEOUS BANK FEES	825	41	500	250	(250)
18 REGULATORY AND PERMIT FEES	175	175	175	175	-
19 LEGAL ADVERTISEMENTS	1,057	842	2,500	1,500	(1,000)
20 ENGINEERING SERVICES	13,247	14,402	22,000	19,900	(2,100)
21 LEGAL SERVICES	26,040	20,513	26,000	26,000	-
22 WEBSITE DEVELOPMENT AND HOSTING	2,394	2,400	2,400	2,400	-
23 EMAIL	1,255	1,140	1,140	1,140	-
24 INSURANCE	8,469	9,283	9,596	11,443	1,847
25 MISCELLANEOUS SERVICES	116	975	975	975	-
26 <b>TOTAL ADMINISTRATIVE</b>	<b>105,777</b>	<b>102,928</b>	<b>121,481</b>	<b>122,153</b>	<b>672</b>
28 <b>DEBT SERVICE ADMINISTRATION</b>					
29 TRUSTEE FEES	4,377	4,041	4,300	4,300	-
30 DISSEMINATION AGENT	1,500	1,500	1,500	1,500	-
31 ARBITRAGE	500	500	500	500	-
32 TRUST FUND ACCOUNTING	-	-	-	-	-
33 <b>TOTAL DEBT SERVICE ADMINISTRATION</b>	<b>6,377</b>	<b>6,041</b>	<b>6,300</b>	<b>6,300</b>	<b>-</b>
35 <b>FIELD OPERATIONS</b>					
36 FIELD OPERATIONS SERVICES (PART-TIME)			10,000	10,500	500
37 PROPERTY TAXES (Streetlights)			-	-	-
38 ENTRY & WALLS MAINTENANCE	2,209	2,495	2,500	3,500	1,000
39 ELECTRICITY- (IRRIGATION SYSTEM)	8,546	7,667	7,500	7,680	180
40 POND & LAKE MAINTENANCE	21,628	22,528	22,528	26,500	3,972
41 MITIGATION MAINTENANCE			-	-	-
42 LANDSCAPE MAINTENANCE (Inclusive of annual rotation)	218,483	176,000	190,200	211,150	20,950
43 LANDSCAPE REPLENISHMENT	13,107	16,050	30,000	20,000	(10,000)
44 LANDSCAPE IRRIGATION	8,246	25,918	14,000	18,000	4,000
45 OAK & PALM TREE TRIMMING	3,675		-	-	-
46 MISC REPAIRS & PRESSURE WASHING	555	5,500	7,584	5,000	(2,584)
47 SIGNAGE			250	250	-
48 HOLIDAY DECORATIONS	10,750	11,000	11,000	11,000	-
49 CAPITAL PROJECTS			44,000	132,185	88,185
50 DOG WASTE SERVICES	4,229	4,768	4,164	4,164	-
51 PORTER	815	780	780	780	-
52 CONTINGENCY	16,935	10,018	17,723	20,000	2,277
53 <b>TOTAL FIELD OPERATIONS</b>	<b>309,178</b>	<b>282,724</b>	<b>362,229</b>	<b>470,709</b>	<b>108,480</b>
54 <b>RENEWAL &amp; REPLACEMENT RESERVE</b>	<b>-</b>	<b>-</b>	<b>138,244</b>	<b>28,992</b>	<b>(109,252)</b>
57 <b>TOTAL EXPENDITURES</b>	<b>421,332</b>	<b>391,693</b>	<b>628,254</b>	<b>628,154</b>	<b>(100)</b>
59 <b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>71,476</b>	<b>121,741</b>	<b>-</b>	<b>-</b>	<b>-</b>
61 <b>FUND BALANCE - BEGINNING - UNAUDITED</b>	<b>728,433</b>	<b>799,909</b>	<b>928,625</b>	<b>1,052,959</b>	<b>124,334</b>
62 TRANSFER IN FROM CAPITAL RESERVE FUND	-	6,975	124,334	-	(124,334)
63 FUND BALANCE FORWARD	-	-	-	-	-
64 NET CHANGE IN FUND BALANCE	71,476	121,741	-	-	-
65 <b>FUND BALANCE - ENDING - PROJECTED</b>	<b>799,909</b>	<b>928,625</b>	<b>1,052,959</b>	<b>1,052,959</b>	<b>-</b>

**STONEBRIER COMMUNITY DEVELOPMENT DISTRICT**

**FISCAL YEAR 2025-2026 ADOPTED BUDGET**

**CONTRACT SUMMARY**

FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT	DESCRIPTION, SCOPE OF WORK
<b>ADMINISTRATIVE EXPENDITURES:</b>			
SUPERVISORS COMPENSATION	SUPERVISORS	13,000	
PAYROLL TAXES	PAYCHEX	995	7.65.% of compensation
PAYROLL SERVICES	PAYCHEX	750	Fee per payroll processed - \$56.00 monthly plus year end fees of \$56.00
DISTRICT MANAGEMENT	Vesta	12,600	Florida Statute, Chapter 190.007(1) states that the Board shall employ and fix the compensation of a District Manager. The District Manager shall have charge and supervision of the works of the District. COL increase YOY
ADMINISTRATIVE SERVICES	Vesta	10,500	Vesta provides administrative services to the District under the management services agreement. These services include preparation of meeting agenda and minutes, coordinating postings on the website, records retention, responding to resident requests and complying with all regulatory requirements involving District activities.
ACCOUNTING SERVICES	Vesta	10,500	Vesta provides budget preparation and financial reporting, cash management, revenue reporting and accounts payable functions. COL increase YOY
ASSESSMENT ROLL PREPARATION	Vesta	5,775	Vesta provides assessment roll services, which include preparing, maintaining and transmitting the annual roll with the annual special assessment amounts for the operating, maintenance and capital assessments. COL increase YOY
GENERAL MASS MAILING	MISC.	1,000	Postage for mailings, including the annual letters to residents related to the annual assessments and public hearings
AUDITING	Dibartolomeo	3,250	The District is required to have an independent examination of its financial accounting, records and accounting procedures each year. This audit is conducted pursuant to Florida State Law and the Rules of the Auditor General. An Independent Auditor is selected through a RFP process. Per contract
MISCELLANEOUS (BANK FEES)	VARIOUS	250	The District pays fees to various financial institutions for its bank accounts.
REGULATORY AND PERMIT FEES	FL DEPART. OF ECONOMIC OPPORTUNITY	175	The District pays an annual registration fee to the State of Florida to fund the administration of the Uniform Special District Accountability Act.
LEGAL ADVERTISEMENTS	Times Publishing Company	1,500	Per Florida Statutes, the District advertises for all meetings, workshops, public hearings and public bids. These advertisements are to be in a newspaper of general circulation in the area in which the CDD is located.
ENGINEERING SERVICES	Stantec	19,900	The District has engaged Cardno, a District Engineering firm to provide engineering, consulting and construction services to the District while crafting solutions with sustainability for the long-term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.
LEGAL SERVICES	Kutak Rock	26,000	On-going general counsel and legal representation. These lawyers are confronted with issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.
WEBSITE MONTHLY MAINTENANCE	Vglobal	2,400	The District contracts with VGlobal to produce and maintain the District's website which is required by the State of Florida. Includes IT support, security tools, email, quarterly technology alignment and vCIO reviews, roadmap, password manager, security awareness training, 24/7 security operations center etc.
EMAIL	Vglobal	1,140	Website hosting.
INSURANCE	EGIS INSURANCE	11,443	The District obtains general liability, property, hired non-owned auto, employment practices liability, and public officials insurance. Waiting on Egis to confirm rate
MISCELLANEOUS SERVICES	MISC.	975	Meeting room rental.
<b>TOTAL ADMINISTRATIVE</b>		<b>122,153</b>	
<b>DEBT SERVICE ADMINISTRATION</b>			
TRUSTEE FEES	US BANK	4,300	The Trustee Fees are in advance and pay annually the last one is attached they go from 9/1/ – 8/31 annually. The incidental fees coverage an array of things and charge a flat percentage and don't itemize such as, wires, postage, copies, mailings, courier expenses.
DISSEMINATION AGENT	DIGITAL ASSURANCE CERTIFICATION	1,500	The Trustee Fees are in advance and pay annually the last one is attached they go from 9/1/ – 8/31 annually. The incidental fees coverage an array of things and charge a flat percentage and don't itemize such as, wires, postage, copies, mailings, courier expenses.
ARBITRAGE	GNP	500	Agreement 22, \$500 per bond per period only Series 2016. Time period is from August to August
TRUST FUND ACCOUNTING	Vesta	-	
<b>TOTAL DEBT SERVICE ADMINISTRATION</b>		<b>6,300</b>	
<b>FIELD OPERATIONS EXPENDITURES:</b>			
FIELD OPERATIONS SERVICES	Vesta	10,500	For part-time Field Operations Services, monthly field operations report, and support with proposals and vendor management of landscaping and aquatics COL increase YOY
PROPERTY TAXES (Streetlights)	HILLSBOROUGH COUNTY - TAX COLLECTOR	-	The District pays a fee to the Hillsborough County Tax Collector for the collection and disbursement of its annual assessment.

STONEBRIER COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2025-2026 ADOPTED BUDGET

CONTRACT SUMMARY

FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT	DESCRIPTION, SCOPE OF WORK
ENTRY & WALLS MAINTENANCE		3,500	The District will incur expenses for entry & walls maintenance.
ELECTRICITY-IRRIGATION SYS.	TAMPA ELECTRIC	7,680	Estimated on current usage of approximately \$640 per month
POND & LAKE MAINTENANCE	STEADFAST ENVIRONMENTAL, LLC	26,500	The District has a waterway management contract with Steadfast Environmental, LLC - Includes the maintenance of the conservation area.
MITIGATIONS MAINTENANCE		-	The Corp of Engineers and EPC have released the site as successful. SWFWMD has suspended further monitoring. Maintenance will be continued in order to keep the site in compliance
LANDSCAPE MAINTENANCE	Yellowstone	211,150	The District has a contract to provide landscape maintenance services, inclusive of annuals throughout the community.
LANDSCAPE REPLENISHMENT	Yellowstone	20,000	The District will incur expenses for landscape replenishment.
LANDSCAPE IRRIGATION	Yellowstone	18,000	The District will incur expenses for irrigation repairs and replacements.
OAK & PALM TREE TRIMMING			Tree trimming as needed.
MISC. REPAIRS & PRESSURE WASHING	N/A	5,000	Pressure wash and any other miscellaneous.
SIGNAGE		250	As needed for signs and painting of poles.
HOLIDAY LIGHTING		11,000	The District will incur expenses for holiday light displays. All lights to be installed after Thanksgiving and prior to January 5 of each year.
CAPITAL PROJECTS		132,185	Moved back to General Fund
DOG WASTE SERVICES		4,164	
PORTER SERVICES		780	
CONTINGENCY	N/A	20,000	Estimated, as needed
<b>TOTAL FIELD OPERATIONS</b>		<b>470,709</b>	
<b>RENEWAL &amp; REPLACEMENT RESERVE</b>		<b>28,992</b>	Renewal & Replacement reserve expenditures and contribution

**STONEBRIER COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2025-2026 ADOPTED BUDGET  
ASSESSMENT ALLOCATION**

ADMIN BUDGET	
NET O&M ADMIN BUDGET	<b>\$128,452.50</b>
COUNTY COLLECTION COSTS	\$2,733.03
EARLY PAYMENT DISCOUNT	\$5,466.06
<b>GROSS O&amp;M ADMIN ASSESSMENT</b>	<b><u>\$136,651.60</u></b>

FIELD BUDGET	
NET O&M FIELD BUDGET	<b>\$499,701.00</b>
COUNTY COLLECTION COSTS	\$10,631.94
EARLY PAYMENT DISCOUNT	\$21,263.87
<b>GROSS O&amp;M FIELD ASSESSMENT</b>	<b><u>\$531,596.81</u></b>

UNIT TYPE	UNITS ASSESSED		ALLOCATION OF ADMIN O&M ASSESSMENT					ALLOCATION OF FIELD O&M ASSESSMENT				
	O&M	SERIES 2016 DEBT SERVICE <sup>(1)</sup>	ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL ADMIN O&M	ADMIN O&M PER LOT	ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL FIELD O&M	FIELD O&M PER LOT
SINGLE FAMILY 50'	278	278	1.00	278.0	54.94%	\$75,077.36	\$270.06	1.00	278.0	47.68%	\$253,445.23	\$911.67
SINGLE FAMILY 60'	37	37	1.00	37.0	7.31%	\$9,992.31	\$270.06	1.20	44.4	7.61%	\$40,478.30	\$1,094.01
SINGLE FAMILY 65'	129	129	1.00	129.0	25.49%	\$34,838.06	\$270.06	1.30	167.7	28.76%	\$152,887.64	\$1,185.18
SINGLE FAMILY 75'	62	62	1.00	62.0	12.25%	\$16,743.87	\$270.06	1.50	93.0	15.95%	\$84,785.63	\$1,367.51
	<b>506</b>	<b>506</b>		<b>506.0</b>	<b>100.00%</b>	<b>\$136,651.60</b>			<b>583.1</b>	<b>100.00%</b>	<b>\$531,596.81</b>	

UNIT SIZE & PHASE	PER UNIT ANNUAL ASSESSMENT			VARIANCE		
	O&M PER LOT	SERIES 2016 DEBT SERVICE <sup>(2)</sup>	TOTAL PER UNIT <sup>(3)</sup>	FY 2025 PER LOT	FY25 - FY26 PER LOT	% VARIANCE
SINGLE FAMILY 50'	\$1,181.74	\$812.67	<b>\$1,994.41</b>	\$1,994.41	\$0.00	0.0%
SINGLE FAMILY 60'	\$1,364.07	\$975.21	<b>\$2,339.28</b>	\$2,339.56	-\$0.28	0.0%
SINGLE FAMILY 65'	\$1,455.24	\$1,056.48	<b>\$2,511.71</b>	\$2,512.13	-\$0.42	0.0%
SINGLE FAMILY 75'	\$1,637.57	\$1,219.01	<b>\$2,856.58</b>	\$2,857.28	-\$0.70	0.0%

<sup>(1)</sup> Reflects the total number of lots with Series 2016A-1 debt outstanding.

<sup>(2)</sup> Annual debt service assessments per unit adopted in connection with the Series 2016A-1 bond issuances. Annual Debt Service Assessments includes principal, interest, County collection costs and early payment

<sup>(3)</sup> Annual assessments that will appear on the November, 2025 County property tax bill. Amount shown includes all applicable county collection costs (2%) and early payment discounts (up to 4% if paid early).

**STONEBRIER COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2025-2026 ADOPTED BUDGET  
DEBT SERVICE REQUIREMENT, SERIES 2016**

	<b>FY 2026 BUDGET</b>
<b>REVENUE</b>	
SPECIAL ASSESSMENTS - NET MADS	\$ 445,438
<b>TOTAL REVENUE</b>	<b>445,438</b>
<b>EXPENDITURES</b>	
INTEREST EXPENSE	
May 1, 2026	79,638
November 1, 2026	75,288
PRINCIPAL RETIREMENT	
May 1, 2026	290,000
<b>TOTAL EXPENDITURES</b>	<b>444,925</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 513</b>

**STONEBRIER COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2025-2026 ADOPTED BUDGET**  
**\$6,530,000 SPECIAL ASSESSMENT REFUNDING BONDS, SERIES 2016**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Amount Outstanding
8/30/2016						\$ 6,530,000
5/1/2017	200,000	2.00%	141,612.60	341,612.60		6,330,000
11/1/2017	10,000	2.00%	103,768.75	113,768.75	455,381.35	6,320,000
5/1/2018	240,000	2.00%	103,668.75	343,668.75		6,080,000
11/1/2018		2.00%	101,268.75	101,268.75	444,937.50	6,080,000
5/1/2019	245,000	2.00%	101,268.75	346,268.75		5,835,000
11/1/2019		2.00%	98,818.75	98,818.75	445,087.50	5,835,000
5/1/2020	250,000	2.00%	98,818.75	348,818.75		5,585,000
11/1/2020		2.00%	96,318.75	96,318.75	445,137.50	5,585,000
5/1/2021	255,000	2.25%	96,318.75	351,318.75		5,330,000
11/1/2021		2.25%	93,450.00	93,450.00	444,768.75	5,330,000
5/1/2022	260,000	2.25%	93,450.00	353,450.00		5,070,000
11/1/2022		2.50%	90,525.00	90,525.00	443,975.00	5,070,000
5/1/2023	265,000	2.50%	90,525.00	355,525.00		4,805,000
11/1/2023		2.50%	87,212.50	87,212.50	442,737.50	4,805,000
5/1/2024	270,000	2.50%	87,212.50	357,212.50		4,535,000
11/1/2024		2.50%	83,837.50	83,837.50	441,050.00	4,535,000
5/1/2025	280,000	3.00%	83,837.50	363,837.50		4,255,000
11/1/2025		3.00%	79,637.50	79,637.50	443,475.00	4,255,000
5/1/2026	290,000	3.00%	79,637.50	369,637.50		3,965,000
11/1/2026		3.00%	75,287.50	75,287.50	444,925.00	3,965,000
5/1/2027	300,000	3.50%	75,287.50	375,287.50		3,665,000
11/1/2027		3.50%	70,037.50	70,037.50	445,325.00	3,665,000
5/1/2028	310,000	3.50%	70,037.50	380,037.50		3,355,000
11/1/2028		3.50%	64,612.50	64,612.50	444,650.00	3,355,000
5/1/2029	320,000	3.50%	64,612.50	384,612.50		3,035,000
11/1/2029		3.50%	59,012.50	59,012.50	443,625.00	3,035,000
5/1/2030	330,000	3.50%	59,012.50	389,012.50		2,705,000
11/1/2030		3.50%	53,237.50	53,237.50	442,250.00	2,705,000
5/1/2031	345,000	3.50%	53,237.50	398,237.50		2,360,000
11/1/2031		3.50%	47,200.00	47,200.00	445,437.50	2,360,000
5/1/2032	355,000	4.00%	47,200.00	402,200.00		2,005,000
11/1/2032		4.00%	40,100.00	40,100.00	442,300.00	2,005,000
5/1/2033	370,000	4.00%	40,100.00	410,100.00		1,635,000
11/1/2033		4.00%	32,700.00	32,700.00	442,800.00	1,635,000
5/1/2034	385,000	4.00%	32,700.00	417,700.00		1,250,000
11/1/2034		4.00%	25,000.00	25,000.00	442,700.00	1,250,000
5/1/2035	400,000	4.00%	25,000.00	425,000.00		850,000
11/1/2035		4.00%	17,000.00	17,000.00	442,000.00	850,000
5/1/2036	415,000	4.00%	17,000.00	432,000.00		435,000
11/1/2036		4.00%	8,700.00	8,700.00	440,700.00	435,000
5/1/2037	435,000	4.00%	8,700.00	443,700.00		-
11/1/2037		4.00%	-	-	443,700.00	-
<b>Totals</b>	<b>\$ 6,530,000</b>		<b>2,796,962.60</b>	<b>9,326,962.60</b>	<b>9,326,962.60</b>	

Maximum Annual Debt Service (MADS) = \$ 445,437.50