

Stonebrier
Community Development District

FISCAL YEAR 2027
Adopted Budget

August 13, 2026

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

Table of Contents

Page #

OPERATING BUDGET

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances	1-2
Exhibit A - Allocation of Fund Balances	3
Budget Narrative	4-7

DEBT SERVICE BUDGETS

Series 2016

Summary of Revenues, Expenditures and Changes in Fund Balances	9
Amortization Schedule	10
Budget Narrative	11

SUPPORTING BUDGET SCHEDULE

Comparison of Assessment Rates	13
--------------------------------------	----





Stonebrier

Community Development District

Operating Budget

FY 2027



Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
General Fund

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 3/31/2026	PROJECTED April- 9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
REVENUES					
Interest - Investments	\$0.00	\$27,423.00	\$0.00	\$27,423.00	\$0.00
Special Assmnts- Tax Collector	\$628,154.00	\$618,462.00	\$9,692.00	\$628,154.00	\$663,831.91
Other Miscellaneous Revenues	\$0.00	\$7,000.00	\$0.00	\$7,000.00	\$0.00
Special Assmnts- Discounts	\$0.00	\$0.00	\$0.00	\$0.00	-\$26,553.28
Misc-Assessment Collection Costs	\$0.00	\$0.00	\$0.00	\$0.00	-\$13,276.64
TOTAL REVENUES	\$628,154.00	\$652,885.00	\$9,692.00	\$662,577.00	\$624,002.00

EXPENDITURES

Administrative

Supervisor Compensation	\$13,000.00	\$3,600.00	\$9,400.00	\$13,000.00	\$13,000.00
Payroll Taxes	\$995.00	\$275.00	\$720.00	\$995.00	\$995.00
ProfServ-Arbitrage Rebate	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00
ProfServ-Dissemination Agent	\$1,500.00	\$1,750.00	\$0.00	\$1,750.00	\$1,500.00
District Counsel	\$26,000.00	\$16,456.00	\$9,544.00	\$26,000.00	\$26,000.00
ProfServ-Trustee Fees	\$4,300.00	\$3,704.00	\$0.00	\$3,704.00	\$3,800.00
Assessment Roll Preparation	\$5,775.00	\$3,882.00	\$1,893.00	\$5,775.00	\$5,000.00
District Engineer	\$19,900.00	\$0.00	\$19,900.00	\$19,900.00	\$19,000.00
Administrative Services	\$10,500.00	\$4,167.00	\$6,333.00	\$10,500.00	\$4,000.00
District Manager	\$12,600.00	\$7,200.00	\$5,400.00	\$12,600.00	\$18,000.00
Accounting Services	\$10,500.00	\$5,648.00	\$4,852.00	\$10,500.00	\$12,888.00
Auditing	\$3,250.00	\$0.00	\$3,250.00	\$3,250.00	\$3,250.00
Email	\$1,140.00	\$380.00	\$760.00	\$1,140.00	\$0.00
Insurance - General Liability	\$11,443.00	\$10,324.00	\$0.00	\$10,324.00	\$10,841.00
Legal Advertising	\$1,500.00	\$317.00	\$1,183.00	\$1,500.00	\$1,500.00
General Mass Mailing	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Services	\$975.00	\$1,234.00	\$0.00	\$1,234.00	\$975.00
Dues, Licenses, Subscriptions	\$175.00	\$175.00	\$0.00	\$175.00	\$175.00
Bank Fees	\$250.00	\$12.00	\$238.00	\$250.00	\$100.00
Payroll - General & Administration	\$750.00	\$200.00	\$550.00	\$750.00	\$750.00
Website Administration	\$2,400.00	\$1,390.00	\$1,010.00	\$2,400.00	\$3,540.00
Total Administrative	\$128,453.00	\$61,214.00	\$65,033.00	\$126,247.00	\$125,814.00

Field

ProfServ-Field Management	\$10,500.00	\$5,750.00	\$4,750.00	\$10,500.00	\$13,500.00
Landscape Maintenance	\$211,150.00	\$127,226.00	\$83,924.00	\$211,150.00	\$211,150.00
Porter Service	\$780.00	\$0.00	\$0.00	\$0.00	\$0.00
Pond & Lake Maintenance	\$26,500.00	\$29,533.00	\$0.00	\$29,533.00	\$26,500.00

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	BUDGET	THRU	April-	PROJECTED	BUDGET
	FY 2026	3/31/2026	9/30/2026	FY 2026	FY 2027
Electricity - General	\$7,680.00	\$4,199.00	\$4,268.60	\$8,467.60	\$9,000.00
Signage	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00
Misc Repairs & Pressure Washing	\$5,000.00	\$1,138.00	\$3,862.00	\$5,000.00	\$5,000.00
Landscape Replenishment	\$20,000.00	\$4,605.00	\$15,395.00	\$20,000.00	\$20,000.00
Landscape Irrigation	\$18,000.00	\$2,649.00	\$15,351.00	\$18,000.00	\$18,000.00
Entry Walls & Monuments	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00
Holiday Decorations	\$11,000.00	\$11,000.00	\$0.00	\$11,000.00	\$12,000.00
Contingency	\$20,000.00	\$3,736.00	\$16,264.00	\$20,000.00	\$40,000.00
Dog Waste Services	\$4,164.00	\$2,472.00	\$1,692.00	\$4,164.00	\$4,944.00
Capital Projects	\$132,185.00	\$0.00	\$132,185.00	\$132,185.00	\$100,819.00
Total Field	\$470,709.00	\$192,308.00	\$281,441.60	\$473,749.60	\$464,663.00
Reserves					
Reserve Renewal & Replacement	\$28,992.00	\$13,105.00	\$15,887.00	\$28,992.00	\$33,525.00
Total Reserve	\$28,992.00	\$13,105.00	\$15,887.00	\$28,992.00	\$33,525.00
TOTAL EXPENDITURES	\$628,154.00	\$266,627.00	\$362,361.60	\$628,988.60	\$624,002.00
Net change in fund balance	\$0.00	\$386,258.00	-\$352,669.60	\$33,588.40	\$0.00
FUND BALANCE, BEGINNING	\$1,256,952.00	\$1,256,952.00	\$0.00	\$1,256,952.00	\$1,256,952.00
FUND BALANCE, ENDING	\$1,256,952.00	\$1,643,210.00	\$0.00	\$1,256,952.00	\$1,256,952.00

Stonebrier
Community Development District

Exhibit "A"
Allocation of Fund Balances

FISCAL YEAR 2026 RESERVE FUND ANALYSIS

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2025 \$1,256,952.00

Less: Forecasted Surplus/(Deficit) as of 9/30/2026 \$31,093.40

Estimated Funds Available - 9/30/2026 \$1,288,045.40

FISCAL YEAR 2027 RESERVE FUND ANALYSIS

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2026 (1) \$1,288,045.40

Less: First Quarter Operating Reserve -\$166,907.74

Less: Designated for Renewal & Replacement Costs -\$83,882.00

Less: Forecasted Surplus/(Deficit) as of 9/30/2027 \$0.00

Estimated Remaining Undesignated Cash as of 9/30/2027 \$1,037,255.66

Notes

(1) Represents approximately 3 months of operating expenditures

Budget Narrative
Fiscal Year 2027

REVENUES

Interest-Investments

The District earns interest on its operating accounts.

Special Assessments – Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Other Miscellaneous Revenues

Additional revenue sources not otherwise specified by other categories.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Financial and Administrative

Supervisor Compensation

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon four supervisors attending meetings.

Payroll Taxes

Payroll taxes in relation to the supervisor compensation.

Arbitrage Rebate

The District is required to annually calculate the arbitrage rebate liability on the districts bonds.

Dissemination Agent

The District is required by the Securities and Exchange Commission to comply with rule 15c2-12(b)-(5), which relates to additional reporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on standard fees charged for this service.

District Engineer

The District's engineer provides general engineering services to the District, i.e., attendance and preparation for board meetings when requested, review of invoices, and other specifically requested assignments.

District Counsel

The District's attorney provides general legal services to the District, i.e., attendance and preparation for Board meetings, review of contracts, agreements, resolutions, and other research as directed or requested by the BOS District Manager.

Trustee Fees

The District pays US Bank an annual fee for trustee services on the Bonds. The budgeted amount for the fiscal year is based on previous year plus any out-of-pocket expenses.

Budget Narrative
Fiscal Year 2027

Financial and Administrative (continued)

Assessment Roll Preparation

Cost associated with the annual preparation of the districts assessment roll.

District Management

The District retains the services of a consulting manager, who is responsible for the daily administration of the District's business, including any and all financial work related to the Bond Funds and Operating Funds of the District, and preparation of the minutes of the Board of Supervisors. In addition, the District Manager prepares the Annual Budget(s), implements all policies of the Board of Supervisors and attends all meetings of the Board of Supervisors.

Accounting Services

Services including the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is an estimate based on prior year costs.

Email

Cost of email maintenance and technical support.
Inframark provides recording services with near verbatim minutes.

Insurance-General Liability

The District's General Liability & Public Officials Liability Insurance policy is with Egis Insurance Advisors, LLC. The budgeted amount allows for a projected increase in the premium.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in the newspaper of general circulation.

Mass Mailings

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Miscellaneous Services

All other administrative costs.

Dues, Licenses and Fees

This represents the cost of the District's operating license as well as the cost of memberships in necessary organizations.

Bank Fees

This represents the cost of bank charges and other related expenses that are incurred during the year.

Payroll – General Administration

All other administrative costs relating to payroll fees

Budget Narrative
Fiscal Year 2027

Financial and Administrative (continued)

Miscellaneous-Assessment Collection Costs

The District reimburses the tax collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the tax collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The assessment collection cost is based on a maximum of 2% of the anticipated assessment collections.

Website Administration Services

The cost of web hosting and regular maintenance of the District's website by Inframark Management Services.

Field

Field Management

The District has a contract with Inframark Infrastructure Management Services. for services in the administration and operation of the Property and its contractors.

Landscape Maintenance - Contract

Landscaping company to provide maintenance consisting of mowing, edging, trimming, blowing, fertilizing, and applying pest and disease control chemicals to turf throughout the District.

Porter Services

Cost related to onsite cleaning, light maintenance, etc.

Pond & Lake Maintenance

Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Electric Utility Services

Electricity for accounts with the local Utilities Commissions for the swim club, parks, and irrigation. Fees are based on historical costs for metered use.

Signage

Cost related to the entrance monuments

Misc. Repairs and Pressure Washing

Costs for other miscellaneous repairs throughout the community as well as pressure washing expenses.

Landscaping – Replenishment

Cost of replacing dead or damaged plants throughout the district.

Irrigation Maintenance

Purchase of irrigation supplies. Unscheduled maintenance consists of major repairs and replacement of system components including weather station and irrigation lines.

Access Keys/Cards

Fees related to the purchase of replacement access cards for residents.

Holiday Decorations

Cost of decorations for major holidays (i.e., Christmas)

Contingency

Funds set aside for projects, as determined by the district's board.

Budget Narrative
Fiscal Year 2027

Field (continued)

Dog Waste Services

Expenses related to dog waste pick up and disposal fees.

Capitol Projects

Cost related to miscellaneous projects throughout the community.



Stonebrier

Community Development District

Debt Service Budget

FY 2027



Summary of Revenues Expenditures and Changes in Fund Balance

Fiscal Year 2027 Budget

Series 2016 Bonds

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 3/31/2026	PROJECTED April- 9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
REVENUES					
Interest - Investments	\$0.00	\$7,626.00	\$0.00	\$7,626.00	\$0.00
Special Assmnts- Tax Collector	\$445,438.00	\$438,566.00	\$6,872.00	\$445,438.00	\$473,869.57
Special Assmnts- Discounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES	\$445,438.00	\$446,192.00	\$6,872.00	\$453,064.00	\$473,869.57
EXPENDITURES					
<i>Administrative</i>					
Misc-Assessment Collection Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$9,477.39
Total Administrative	\$0.00	\$0.00	\$0.00	\$0.00	\$9,477.39
<i>Debt Service</i>					
Principal Debt Retirement	\$290,000.00	\$0.00	\$290,000.00	\$290,000.00	\$300,000.00
Principal Debt Retirement - Special Call	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest Expense	\$154,926.00	\$79,638.00	\$75,288.00	\$154,926.00	\$150,575.00
Total Debt Service	\$444,926.00	\$79,638.00	\$365,288.00	\$444,926.00	\$450,575.00
TOTAL EXPENDITURES	\$444,926.00	\$79,638.00	\$365,288.00	\$444,926.00	\$460,052.39
Net change in fund balance	\$0.00	\$366,554.00	-\$358,416.00	\$8,138.00	\$13,817.18
FUND BALANCE, BEGINNING	\$434,158.00	\$434,158.00	\$0.00	\$434,158.00	\$442,296.00
FUND BALANCE, ENDING	\$434,670.00	\$800,712.00	-\$358,416.00	\$442,296.00	\$456,113.18

PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT				
	5/1/2024	5/1/2025	5/1/2026	5/1/2027
Series 2016 Bonds	\$270,000.00	\$280,000.00	\$290,000.00	\$300,000.00

SERIES 2016 AMORTIZATION SCHEDULE

Period Ending	Principal	Interest	Annual Debt Service	Amount Outstanding
5/1/2017	\$200,000.00	\$141,612.60		\$6,330,000.00
11/1/2017	\$10,000.00	\$103,768.75	\$455,381.35	\$6,320,000.00
5/1/2018	\$240,000.00	\$103,668.75		\$6,080,000.00
11/1/2018		\$101,268.75	\$444,937.50	\$6,080,000.00
5/1/2019	\$245,000.00	\$101,268.75		\$5,835,000.00
11/1/2019		\$98,818.75	\$445,087.50	\$5,835,000.00
5/1/2020	\$250,000.00	\$98,818.75		\$5,585,000.00
11/1/2020		\$96,318.75	\$445,137.50	\$5,585,000.00
5/1/2021	\$255,000.00	\$96,318.75		\$5,330,000.00
11/1/2021		\$93,450.00	\$444,768.75	\$5,330,000.00
5/1/2022	\$260,000.00	\$93,450.00		\$5,070,000.00
11/1/2022		\$90,525.00	\$443,975.00	\$5,070,000.00
5/1/2023	\$265,000.00	\$90,525.00		\$4,805,000.00
11/1/2023		\$87,212.50	\$442,737.50	\$4,805,000.00
5/1/2024	\$270,000.00	\$87,212.50		\$4,535,000.00
11/1/2024		\$83,837.50	\$441,050.00	\$4,535,000.00
5/1/2025	\$280,000.00	\$83,837.50		\$4,255,000.00
11/1/2025		\$79,637.50	\$443,475.00	\$4,255,000.00
5/1/2026	\$290,000.00	\$79,637.50		\$3,965,000.00
11/1/2026		\$75,287.50	\$444,925.00	\$3,965,000.00
5/1/2027	\$300,000.00	\$75,287.50		\$3,665,000.00
11/1/2027		\$70,037.50	\$445,325.00	\$3,665,000.00
5/1/2028	\$310,000.00	\$70,037.50		\$3,355,000.00
11/1/2028		\$64,612.50	\$444,650.00	\$3,355,000.00
5/1/2029	\$320,000.00	\$64,612.50		\$3,035,000.00
11/1/2029		\$59,012.50	\$443,625.00	\$3,035,000.00
5/1/2030	\$330,000.00	\$59,012.50		\$2,705,000.00
11/1/2030		\$53,237.50	\$442,250.00	\$2,705,000.00
5/1/2031	\$345,000.00	\$53,237.50		\$2,360,000.00
11/1/2031		\$47,200.00	\$445,437.50	\$2,360,000.00
5/1/2032	\$355,000.00	\$47,200.00		\$2,005,000.00
11/1/2032		\$40,100.00	\$442,300.00	\$2,005,000.00
5/1/2033	\$370,000.00	\$40,100.00		\$1,635,000.00
11/1/2033		\$32,700.00	\$442,800.00	\$1,635,000.00
5/1/2034	\$385,000.00	\$32,700.00		\$1,250,000.00
11/1/2034		\$25,000.00	\$442,700.00	\$1,250,000.00
5/1/2035	\$400,000.00	\$25,000.00		\$850,000.00
11/1/2035		\$17,000.00	\$442,000.00	\$850,000.00
5/1/2036	\$415,000.00	\$17,000.00		\$435,000.00
11/1/2036		\$8,700.00	\$440,700.00	\$435,000.00
5/1/2037	\$435,000.00	\$8,700.00		
Total		\$2,796,962.60	\$8,883,262.60	\$146,160,000.00

Budget Narrative
Fiscal Year 2027

REVENUES

Interest-Investments

The District earns interest on its operating accounts.

Special Assessments – Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Debt Service

Principal Debt Retirement

The district pays regular principal payments to annually to pay down/retire the debt.

Interest Expense

The District Pays interest Expenses on the debt twice a year.



Stonebrier

Community Development District

Supporting Budget Schedule

FY 2027



Stonebrier

Community Development District

Assessment Summary Fiscal Year 2027 vs. Fiscal Year 2026

ASSESSMENT ALLOCATION

Assessment Area One												
		General Fund			Debt Service Series 2016				Total Assessments per Unit			
		FY 2027	FY 2026	Dollar Change	FY 2027	FY 2026	Dollar Change	Percent Change	FY 2027	FY 2026	Dollar Change	Percent Change
Product	Units											
SF 50'	278	\$1,181.74	\$1,181.74	\$0.00	\$812.67	\$812.67	\$0.00	0.00%	\$1,994.41	\$1,994.41	\$0.00	0.00%
SF 60'	37	\$1,352.61	\$1,364.07	-\$11.46	\$975.21	\$975.21	\$0.00	0.00%	\$2,327.82	\$2,339.28	-\$11.46	-0.49%
SF 65'	129	\$1,438.05	\$1,455.24	-\$17.19	\$1,056.48	\$1,056.48	\$0.00	0.00%	\$2,494.53	\$2,511.72	-\$17.19	-0.68%
SF 75'	62	\$1,608.93	\$1,637.57	-\$28.64	\$1,219.01	\$1,219.01	\$0.00	0.00%	\$2,827.94	\$2,856.58	-\$28.64	-1.00%
506												

ASSESSMENT INCREASE ANALYSIS

Assessment Increase			
Product	Per Product	Per Unit O&M % Increase	Per Unit O&M \$ Increase
SF 50'	\$0.00	0%	\$0.00
SF 60'	\$0.00	0%	\$0.00
SF 65'	\$0.00	0%	\$0.00
SF 75'	\$0.00	0%	\$0.00
Total	\$ -		Collection costs included

ASSESSMENT TREND ANALYSIS - GENERAL FUND

FY2027	FY2026	FY2025	FY2024	FY2023
\$1,181.74	\$1,181.74			
\$1,352.61	\$1,364.07			
\$1,438.05	\$1,455.24			
\$1,608.93	\$1,637.57			