

FLEMING ISLAND PLANTATION CDD
FISCAL YEAR 2026-2027 ADOPTED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)

	FY 2024 ACTUALS	FY 2025 ACTUALS	FY 2026 ADOPTED	FY 2027 ADOPTED	\$ VARIANCE FY26 - FY27	% VARIANCE FY26 - FY27
1 REVENUES						
2 SPECIAL ASSESSMENTS - TAX COLLECTOR	\$ 3,236,564	\$ 3,330,993	\$ 3,533,212	\$ 3,095,179	\$ (438,033)	-12.4%
3 SPECIAL ASSESSMENTS - DISCOUNTS	(118,086)	(123,341)	(141,328)	-	141,328	-100.0%
4 INTEREST - INVESTMENTS	169,618	160,338	75,000	34,034	(40,966)	-54.6%
5 ROOM RENTALS	8,163	11,098	8,000	7,000	(1,000)	-12.5%
6 SWIMMING PROGRAM FEES	751	362	1,000	500	(500)	-50.0%
7 TENNIS MEMBERSHIP	2,400	3,108	2,500	-	(2,500)	-100.0%
8 COURT PROGRAM FEES	-	648	500	500	-	0.0%
9 SPECIAL EVENTS	3,797	7,141	6,500	6,500	-	0.0%
10 OTHER MISCELLANEOUS REVENUES	1,788	3,358	2,250	2,250	-	0.0%
11 ACCESS CARDS	6,085	10,994	7,000	7,000	-	0.0%
12 INSURANCE REIMBURSEMENTS	6,000	6,438	-	-	-	0.0%
13 TOTAL REVENUES	3,317,080	3,411,136	3,494,633	3,152,963	(341,670)	-329.5%
14 EXPENDITURES						
15 ADMINISTRATIVE						
16 P/R-BOARD OF SUPERVISORS	13,000	13,400	16,000	13,000	(3,000)	-18.8%
17 FICA TAXES	995	658	1,224	-	(1,224)	-100.0%
18 PROFSERV-ARBITRAGE REBATE	600	-	600	600	-	0.0%
19 PROFSERV-DISSEMINATION AGENT	1,200	-	1,200	1,236	36	3.0%
20 PROFSERV-ENGINEERING	42,949	27,621	30,000	35,000	5,000	16.7%
21 PROFSERV-LEGAL SERVICES	46,253	52,912	45,000	45,000	-	0.0%
22 PROFSERV-MGMT CONSULTING SERVICES	62,339	61,694	62,339	64,209	1,870	3.0%
23 PROFSERV-OTHER LEGAL SETTLEMENTS	37,000	-	-	-	-	0.0%
24 PROFSERV-SPECIAL ASSESSMENT	9,360	8,940	9,360	9,641	281	3.0%
25 PROFSERV-TRUSTEE FEES	4,000	4,000	4,000	4,000	-	0.0%
26 AUDITING SERVICES	4,000	4,100	4,100	4,400	300	7.3%
27 POSTAGE AND FREIGHT	2,078	3,684	3,600	3,600	-	0.0%
28 INSURANCE-GENERAL LIABILITY	50,752	52,925	58,000	54,000	(4,000)	-6.9%
29 LEGAL ADVERTISING	1,748	2,161	3,200	3,200	-	0.0%
30 MISC-ASSESSMENT COLLECTION COST	62,370	64,153	70,664	-	(70,664)	-100.0%
31 (1 of 2) MISC-CONTINGENCY	3,102	7,331	5,000	5,600	600	12.0%
32 (2 of 2) MISC-CREDIT CARD FEES	615	831	600	-	(600)	-100.0%
33 ADMIN-SCHOLARSHIPS	-	-	-	-	-	0.0%
34 (1 of 2) OFFICE SUPPLIES	141	972	300	550	250	83.3%
35 (2 of 2) PRINTING AND BINDING	1,204	47	250	-	(250)	-100.0%
36 ANNUAL DISTRICT FILING FEE	175	175	175	175	-	0.0%
37 TOTAL ADMINISTRATIVE	343,881	305,604	315,612	244,211	(71,401)	-22.6%
38 FIELD						
39 PROFSERV-FIELD MANAGEMENT (VESTA)	759,922	786,908	831,769	876,419	44,650	5.4%
40 PROFSERV-WEB SITE DEVELOPMENT	1,800	1,800	2,000	2,000	-	0.0%
41 CONTRACTS-LIFEGUARD SERVICES	247,855	286,448	276,000	276,000	-	0.0%
42 CONTRACTS-JANITORIAL SERVICES	30,742	30,161	35,000	38,000	3,000	8.6%

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	FY 2024 ACTUALS	FY 2025 ACTUALS	FY 2026 ADOPTED	FY 2027 ADOPTED	\$ VARIANCE FY26 - FY27	% VARIANCE FY26 - FY27
43 CONTRACTS-SECURITY SERVICES	56,897	55,782	60,000	77,000	17,000	28.3%
44 CONTRACTS-LANDSCAPE	658,400	658,400	688,577	688,577	-	0.0%
45 ELECTRICITY - GENERAL	73,318	71,916	85,000	80,000	(5,000)	-5.9%
46 UTILITY - WATER	114,327	78,966	86,000	88,000	2,000	2.3%
47 R&M -AQUASCAPING	68,475	62,025	66,500	73,000	6,500	9.8%
48 R&M -COMMON AREA	40,134	30,696	40,000	45,000	5,000	12.5%
49 R&M -ELECTRICAL	31,996	19,902	33,000	30,000	(3,000)	-9.1%
50 R&M -OTHER LANDSCAPE	122,196	70,132	160,000	160,000	-	0.0%
51 R&M -IRRIGATION	28,058	14,598	36,000	36,000	-	0.0%
52 MISC -HOLIDAY DÉCOR	4,621	11,661	12,000	12,000	-	0.0%
53 OP SUPPLIES - GENERAL	16,972	15,751	15,000	15,500	500	3.3%
54 TOTAL FIELD	2,270,211	2,195,146	2,426,846	2,497,496	70,650	2.9%
55 PARKS & RECREATION- AMENITIES						
56 (1 of 2) COMMUNICATION - TELEPH - FIELD	12,050	8,362	12,500	19,000	6,500	52.0%
57 (2 of 2) COMMUNICATION - TELEPH - FIELD (<i>MOVED FROM SPLASH PARK</i>)	6,377	9,502	6,500	-	(6,500)	-100.0%
58 POSTAGE AND FREIGHT	57		-	-	-	0.0%
59 INTERNET & WIFI - GAZEBO	1,479	2,146	1,600	1,700	100	6.3%
60 (1 of 2) ELECTRICITY - GENERAL	32,094	31,061	36,000	54,000	18,000	50.0%
61 (2 of 2) ELECTRICITY - GENERAL (<i>MOVED FROM SPLASH PARK</i>)	20,484	19,067	22,000	-	(22,000)	-100.0%
62 (1 of 2) UTILITY - REFUSE REMOVAL	5,840	7,389	5,500	9,900	4,400	80.0%
63 (2 of 2) UTILITY - REFUSE REMOVAL (<i>MOVED FROM SPLASH PARK</i>)	3,575	5,007	4,400	-	(4,400)	-100.0%
64 (1 of 2) UTILITY - WATER & SEWER	38,712	26,710	28,000	58,000	30,000	107.1%
65 (2 of 2) UTILITY - WATER & SEWER (<i>MOVED FROM SPLASH PARK</i>)	19,004	15,590	20,000	-	(20,000)	-100.0%
66 LEASE - COPIER	8,312	10,904	10,000	10,000	-	0.0%
67 (1 of 2) R&M -AIR CONDITIONING	3,247	3,733	3,500	4,500	1,000	28.6%
68 (2 of 2) R&M -AIR CONDITIONING (<i>MOVED FROM SPLASH PARK</i>)	108	867	1,000	-	(1,000)	-100.0%
69 (1 of 2) R&M -FIRE SUPRESSION SYSTEM	508	1,016	700	2,800	2,100	300.0%
70 (2 of 2) R&M -FIRE SUPRESSION SYSTEM (<i>MOVED FROM SPLASH PARK</i>)	1,447	1,526	1,500	-	(1,500)	-100.0%
71 (1 of 2) R&M -GROUNDS	11,787	20,255	16,000	35,000	19,000	118.8%
72 (2 of 2) R&M -GROUNDS (<i>MOVED FROM SPLASH PARK</i>)	16,144	9,093	10,000	-	(10,000)	-100.0%
73 (1 of 2) R&M -PEST CONTROL	758	1,177	1,000	3,300	2,300	230.0%
74 (2 of 2) R&M -PEST CONTROL (<i>MOVED FROM SPLASH PARK</i>)	500	550	650	-	(650)	-100.0%
75 R&M -TENNIS COURTS	5,567	11,054	24,000	20,000	(4,000)	-16.7%
76 R&M -PICKLEBALL COURT	-	-	1,000	1,500	500	50.0%
77 R&M -OUTDOOR/FITNESS (<i>MOVED FROM SPLASH PARK</i>)	-	-	2,000	2,000	-	0.0%
78 MISC -EVENT EXPENSE	45,276	54,290	40,000	48,000	8,000	20.0%
79 (1 of 2) MISC -TERMITE BOND	784	519	750	1,400	650	86.7%
80 (2 of 2) MISC -TERMITE BOND (<i>MOVED FROM SPLASH PARK</i>)	292	300	375	-	(375)	-100.0%
81 (1 of 2) MISC -LICENSES & PERMITS	775	1,525	700	1,350	650	92.9%
82 (2 of 2) MISC -LICENSES & PERMITS (<i>MOVED FROM SPLASH PARK</i>)	475	975	500	-	(500)	-100.0%
83 MISC -AMENITY CENTER EQUIPMENT	7,120	6,223	5,000	6,000	1,000	20.0%
84 MISC -REC CENTER EQUIPMENT (<i>MOVED FROM SPLASH PARK</i>)	1,103	6,444	2,000	2,500	500	25.0%

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	FY 2024 ACTUALS	FY 2025 ACTUALS	FY 2026 ADOPTED	FY 2027 ADOPTED	\$ VARIANCE FY26 - FY27	% VARIANCE FY26 - FY27
85 (1 of 2) MISC--CONTINGENCY	17,297	24,447	10,000	35,306	25,306	253.1%
86 (2 of 2) MISC--CONTINGENCY (MOVED FROM SPLASH PARK)	4,119	29,879	8,500	-	(8,500)	-100.0%
87 NEW LINE: OPERATING SUPPLIES	-	-	-	11,000	11,000	100.0%
88 (1 of 4) OP SUPPLIES - GENERAL	5,692	12,583	7,000	-	(7,000)	-100.0%
89 (2 of 4) CLEANING SUPPLIES (MOVED TO OPERATING SUPPLIES)	559	334	1,000	-	(1,000)	-100.0%
90 (3 of 4) OP SUPPLIES - GENERAL (MOVED FROM SPLASH PARK)	2,148	2,823	2,000	-	(2,000)	-100.0%
91 (4 of 4) CLEANING SUPPLIES (MOVED FROM SPLASH PARK)	279	110	1,000	-	(1,000)	-100.0%
92 NEW LINE: AMENITY OFFICE SUPPLIES	-	-	-	4,500	4,500	100.0%
93 (1 of 2) OFFICE SUPPLIES (MOVED TO OPERATING SUPPLIES)	5,124	4,969	4,000	-	(4,000)	-100.0%
94 (2 of 2) OFFICE SUPPLIES (MOVED FROM SPLASH PARK)	420	423	500	-	(500)	-100.0%
95 (1 of 2) OP SUPPLIES - POOL CHEMICALS	27,013	19,420	33,000	65,000	32,000	97.0%
96 (2 of 2) OP SUPPLIES - POOL CHEMICALS (MOVED FROM SPLASH PARK)	25,854	36,491	33,000	-	(33,000)	-100.0%
97 (1 of 2) OP SUPPLIES - POOL & SPLASH PAD	2,905	5,118	5,000	11,000	6,000	120.0%
98 (2 of 2) OP SUPPLIES - POOL & WADING POOL (MOVED FROM SPLASH PARK)	1,545	1,921	2,500	-	(2,500)	-100.0%
99 SUBSCRIPTIONS & MEMBERSHIPS	6,026	3,509	2,500	3,500	1,000	40.0%
100 COMMUNITY CENTER--OTHER (MOVED FROM SPLASH PARK)	-	1,500	-	-	-	0.0%
101 TOTAL PARKS & RECREATION - AMENITIES	342,856	398,812	367,175	411,256	44,081	12.0%
102 RESERVES						
103 RESERVE - CDD AMENITY	41,599	431,569	325,000	-	(325,000)	-100.0%
104 RESERVE - SPLASH PARK	36,990	2,737	60,000	-	(60,000)	-100.0%
105 RESERVE -OTHER	-	14,319	-	-	-	0.0%
106 TOTAL RESERVES	78,589	448,626	385,000	-	(385,000)	
107						
108 TOTAL EXPENDITURES & RESERVES	3,035,537	3,348,188	3,494,633	3,152,963	(341,670)	
109						
110 EXCESS OF REVENUE OVER (UNDER) EXPEND.	284,793	62,949	-	-	-	
111						
112 OTHER FINANCING SOURCES & USES						
113 TRANSFER TO CAPITAL RESERVE FUND	-	-	-	(1,753,025)	(1,753,025)	
114 TOTAL OTHER FINANCING SOURCES & USES	-	-	-	(1,753,025)	(1,753,025)	
115						
116 FUND BALANCE						
117 FUND BALANCE - BEGINNING - AUDITED	1,983,123	2,267,916	2,267,916	2,330,865	62,949	
118 NET CHANGE IN FUND BALANCE	284,793	62,949	-	(1,753,025)	-	
119 FUND BALANCE - ENDING - PROJECTED	2,267,916	2,330,865	2,267,916	577,840	62,949	-

**FLEMING ISLAND PLANTATION CDD
FISCAL YEAR 2026-2027 ADOPTED BUDGET
BUDGET NARRATIVE**

FINANCIAL STATEMENT CATEGORY	FY 2027 PROPOSED	SERVICE PROVIDER	COMMENTS (SCOPE OF SERVICE)
REVENUES			
SPECIAL ASSESSMENTS - TAX COLLECTOR	\$3,095,179	N/A	Non-Ad Valorem assessment on all assessable properties to fund operating expenses. This line represents the portion of assessments collected via the Clay County Tax Collector.
INTEREST - INVESTMENTS	\$34,034		The District earns interest income on its operating accounts. Interest is calculated based on the average monthly collected balance in the primary operating account.
ROOM RENTALS	\$7,000	N/A	
SWIMMING PROGRAM FEES	\$500		
TENNIS MEMBERSHIP	\$0		
COURT PROGRAM FEES	\$500		
SPECIAL EVENTS	\$6,500	N/A	
OTHER MISCELLANEOUS REVENUES	\$2,250	N/A	
ACCESS CARDS	\$7,000	N/A	
EXPENDITURES			
ADMINISTRATIVE			
P/R-BOARD OF SUPERVISORS	\$13,000	N/A	Florida Statute, Chapter 190.006(8) sets a \$200 per Supervisor for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year per Supervisor. The District anticipates 12 meetings 1 workshop.
FICA TAXES	\$0	N/A	
PROF SERV-ARBITRAGE REBATE	\$600	LLS Tax Solutions Inc.	Vendor calculates the annual arbitrage rebate liability for the Series 2021 bond (Contract: 6/29/2024-6/28/2027)
PROF SERV-DISSEMINATION AGENT	\$1,236	Vesta District Services	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.
PROF SERV-ENGINEERING	\$35,000	Prime AE	The District Engineer provides general engineering support, including attendance at Board meetings and execution of specific assignments as requested.
PROF SERV-LEGAL SERVICES	\$45,000	Kutak Rock	The District's legal counsel delivers general legal services, including attendance at Board meetings, contract review, and other matters as assigned by the Board.
PROF SERV-MGMT CONSULTING SERVICES	\$64,209	Vesta District Services	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. (Contract: 2/15/2026-9/30/2028)
PROF SERV-OTHER LEGAL SETTLEMENTS	\$0	N/A	
PROF SERV-SPECIAL ASSESSMENT	\$9,641	Vesta District Services	The District Manager prepares the District's Special Assessment Roll and maintain the lien books
PROF SERV-TRUSTEE FEES	\$4,000	Hancock Whitney	Covers trustee services for the Series 2021 Bonds. Annual fees are based on a notice received from the Trustee
AUDITING SERVICES	\$4,400	Grau & Associates	Annual audit of District financials conducted by an independent CPA firm. (Contract: Ends 9/30/2025)
POSTAGE AND FREIGHT	\$3,600	N/A	Postage for mailings, including the annual letters to residents related to the annual assessments and public hearings
INSURANCE-GENERAL LIABILITY	\$54,000	Public Risk Underwriters of Florida, Inc.	The District maintains General Liability insurance coverage (Contract 10/1/2025-9/30/2026)
LEGAL ADVERTISING	\$3,200	Clay Today	The District is required to advertise various notices for monthly Board meetings and any public hearings in a newspaper of general circulation.
(1 of 2) MISC-CONTINGENCY	\$5,600	N/A	This category provides funds for credit card fees and administrative expenditures that may not have been budgeted anywhere else.
(2 of 2) MISC-CREDIT CARD FEES	\$0		
(1 of 2) OFFICE SUPPLIES	\$550	N/A	Supplies used in the preparation of agenda packages, required mailings, and other special projects.
(2 of 2) PRINTING AND BINDING	\$0		
ANNUAL DISTRICT FILING FEE	\$175	FL Department of Commerce	The District must registered with the State of Florida each year
FIELD			
PROF SERV-FIELD MANAGEMENT (VESTA)	\$876,419	Vesta Property Services, Inc.	The District's management firm has on-site employees to oversee the day-to-day operations and maintenance of the amenities and common grounds. (Contract: 7/1/2025-9/30/206)
PROF SERV-WEB SITE DEVELOPMENT	\$2,000	Unicorn Web Development Inc.	This represents costs for the community website (Contract 1/1/2010-Present)
CONTRACTS -LIFEGUARD SERVICES	\$276,000	Elite Amenities NE Florida, LLC	The District's vendor provides lifeguard services during a certain period of time each year (Contract: 1/1/2026-Present)
CONTRACTS -JANITORIAL SERVICES	\$38,000	Citywide Facility Solutions	The District's vendor cleans the Amenity Center building, pool bathrooms and the bathroom facility located at Village Square.
CONTRACTS -SECURITY SERVICES	\$77,000	Tri-County Safety and Training, LLC	Security within the District is provided through a contracted service agreement (Contract: 8/1/2022-XXXXX)
CONTRACTS -LANDSCAPE	\$688,577	Ruppert Landscape LLC	The District contractor is to provide routine maintenance services for all of the common areas which includes mowing, trimming, fertilization and insect control for sod, shrubs and annuals, pruning of shrubs, trimming of all trees, monthly inspection of irrigation system, and installing holiday decorations at entrances.
ELECTRICITY - GENERAL	\$80,000	Clay Electric	This represents the estimated cost for electricity of the various subdivision entrances and common grounds within the District.
UTILITY - WATER	\$88,000	Clay Utilities	This represents the estimated cost for irrigation of the various subdivision entrances, fountains etc. and also includes common grounds within the District.
R&M -AQUASCAPING	\$73,000	The Lake Doctors, Inc.	The District's vendor is to maintain the ponds located within the District. The contract includes aquatic weed control and water chemistry testing. 3% annual increases.

**FLEMING ISLAND PLANTATION CDD
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BUDGET NARRATIVE**

FINANCIAL STATEMENT CATEGORY	FY 2027 PROPOSED	SERVICE PROVIDER	COMMENTS (SCOPE OF SERVICE)
R&M —COMMON AREA	\$45,000	N/A	The cost of any maintenance expenditures that are incurred such as painting, pressure washing, repairs, etc.
R&M —ELECTRICAL	\$30,000	N/A	Electrical repairs throughout the community.
R&M —OTHER LANDSCAPE	\$160,000	Ruppert Landscape LLC	This line item includes landscape replacement costs, tree removal, landscape enhancements and special projects as approved by the Board.
R&M —IRRIGATION	\$36,000	Ruppert Landscape LLC	Repairs of the irrigation system throughout the Community and tennis court irrigation repairs & maintenance.
MISC —HOLIDAY DÉCOR	\$12,000	N/A	Represents purchasing, installation of holiday decorations within the District.
OP SUPPLIES - GENERAL	\$15,500	N/A	Represents any minor expenditure for materials the District may need to operate including gas for maintenance equipment and carts.
PARKS & RECREATION- AMENITIES			
(1 of 2) COMMUNICATION - TELEPH - FIELD	\$19,000	Comcast	Includes monthly service fee for telephone services, cable, internet access and monthly fees for District email addresses.
(2 of 2) COMMUNICATION - TELEPH - FIELD (<i>MOVED FROM SPLASH PARK</i>)	\$0		
INTERNET & WIFI - GAZEBO	\$1,700	Comcast	Phone & internet expenditures at the Gazebo for access card function.
(1 of 2) ELECTRICITY - GENERAL	\$54,000	Clay Electric	Electricity usage for District facilities and assets.
(2 of 2) ELECTRICITY - GENERAL (<i>MOVED FROM SPLASH PARK</i>)	\$0		
(1 of 2) UTILITY - REFUSE REMOVAL	\$9,900	GFL Environmental	Contract for garbage dumpster service.
(2 of 2) UTILITY - REFUSE REMOVAL (<i>MOVED FROM SPLASH PARK</i>)	\$0		
(1 of 2) UTILITY - WATER & SEWER	\$58,000	Clay Utilities	Expense for water, sewer and irrigation services at Amenity Center, Splash Park, Tennis Courts and bathrooms.
(2 of 2) UTILITY - WATER & SEWER (<i>MOVED FROM SPLASH PARK</i>)	\$0		
LEASE - COPIER	\$10,000	De Lage Landen Financial Services	Includes copier lease, service calls and repairs.
(1 of 2) R&M —AIR CONDITIONING	\$4,500	AirMax	Preventative maintenance service and repairs.
(2 of 2) R&M —AIR CONDITIONING (<i>MOVED FROM SPLASH PARK</i>)	\$0		
(1 of 2) R&M —FIRE SUPPRESSION SYSTEM	\$2,800	Cintas	Yearly inspection of the fire extinguishers.
(2 of 2) R&M —FIRE SUPPRESSION SYSTEM (<i>MOVED FROM SPLASH PARK</i>)	\$0		
(1 of 2) R&M —GROUNDS	\$35,000	N/A	The cost of any repair and maintenance expense that is incurred during the year such as painting, pressure washing, plumbing repairs, signage, etc.
(2 of 2) R&M —GROUNDS (<i>MOVED FROM SPLASH PARK</i>)	\$0		
(1 of 2) R&M —PEST CONTROL	\$3,300	Home Team Services	Pest control services. (Contract: _____)
(2 of 2) R&M —PEST CONTROL (<i>MOVED FROM SPLASH PARK</i>)	\$0		
R&M —TENNIS COURTS	\$20,000	N/A	Top dressing clay, windscreens, replacement parts and equipment.
R&M —PICKLEBALL COURT	\$1,500	N/A	Costs associated with the pickleball court
R&M —OUTDOOR/FITNESS (<i>MOVED FROM SPLASH PARK</i>)	\$2,000	N/A	Costs associated with outdoor fitness
MISC —EVENT EXPENSE	\$48,000	N/A	Monthly expenditures for Districts events and holiday parties
(1 of 2) MISC —TERMITE BOND	\$1,400	Home Team Services	Termite bond services.
(2 of 2) MISC —TERMITE BOND (<i>MOVED FROM SPLASH PARK</i>)	\$0		
(1 of 2) MISC —LICENSES & PERMITS	\$1,350	FL Department of Health	County Health Department pool operating permits.
(2 of 2) MISC —LICENSES & PERMITS (<i>MOVED FROM SPLASH PARK</i>)	\$0		
MISC —AMENITY CENTER EQUIPMENT	\$6,000	N/A	Cost associated with purchasing and replacing equipment and/or parts. Includes ID card system, computers, and water fountain.
MISC —REC CENTER EQUIPMENT (<i>MOVED FROM SPLASH PARK</i>)	\$2,500	N/A	Cost associated with purchasing and replacing equipment and/ or their parts.
(1 of 2) MISC —CONTINGENCY	\$35,306	N/A	This represents any unanticipated expenditures that are incurred during the year that may not have been provided for in the other budget categories.
(2 of 2) MISC —CONTINGENCY (<i>MOVED FROM SPLASH PARK</i>)	\$0		
NEW LINE: OPERATING SUPPLIES	\$11,000	N/A	Represents various operating supplies expenditures the District may incur during the Fiscal Year.
(1 of 4) OP SUPPLIES - GENERAL	\$0		
(2 of 4) CLEANING SUPPLIES (<i>MOVED TO OPERATING SUPPLIES</i>)	\$0		
(3 of 4) OP SUPPLIES - GENERAL (<i>MOVED FROM SPLASH PARK</i>)	\$0		
(4 of 4) CLEANING SUPPLIES (<i>MOVED FROM SPLASH PARK</i>)	\$0		
NEW LINE: AMENITY OFFICE SUPPLIES	\$4,500	N/A	Represents various office supplies expenditures the District may incur during the Fiscal Year.
(1 of 2) OFFICE SUPPLIES (<i>MOVED TO OPERATING SUPPLIES</i>)	\$0		
(2 of 2) OFFICE SUPPLIES (<i>MOVED FROM SPLASH PARK</i>)	\$0		
(1 of 2) OP SUPPLIES - POOL CHEMICALS	\$65,000	PoolSure	The District has a contractor to provide chemicals to maintain the pools located within the District. The contract includes the provision of aquatic chemical controllers and water chemistry testing equipment and additional chemicals as needed. (Contract: _____)
(2 of 2) OP SUPPLIES - POOL CHEMICALS (<i>MOVED FROM SPLASH PARK</i>)	\$0		
(1 of 2) OP SUPPLIES - POOL & SPLASH PAD	\$11,000	N/A	Cost associated with purchasing and replacing equipment and/or parts.
(2 of 2) OP SUPPLIES - POOL & WADING POOL (<i>MOVED FROM SPLASH PARK</i>)	\$0		
SUBSCRIPTIONS & MEMBERSHIPS	\$3,500	N/A	Cost of local newspapers, magazines, recreational subscriptions as well as music licensing and software subscriptions

FLEMING ISLAND PLANTATION COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027 ADOPTED BUDGET
CAPITAL RESERVE FUND (CRF)

	FY 2025 ACTUALS	FY 2026 ADOPTED	FY 2027 ADOPTED	VARIANCE FY26-FY27
REVENUES				
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ 385,000	\$ 385,000
FUND BALANCE FORWARD	-	-	132,034	132,034
OTHER ASSESSMENTS	-	-	-	-
INTEREST & MISCELLANEOUS	-	-	40,966	40,966
TOTAL REVENUES	-	-	558,000	558,000
EXPENDITURES				
CAPITAL IMPROVEMENT PLAN--CURRENT FY	-	-	558,000	558,000
CAPITAL CONTINGENCY	-	-	-	-
TOTAL CAPITAL IMPROVEMENT PLAN	-	-	558,000	558,000
TOTAL EXPENSES	-	-	558,000	558,000
REVENUES OVER (UNDER) TOTAL EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES & USES				
TRANSFER IN FROM GENERAL FUND	-	-	1,753,025	
TOTAL OTHER FINANCING SOURCES & USES	-	-	1,753,025	-
FUND BALANCE - BEGINNING	-	-	-	-
USE OF FUND BALANCE FORWARD	-	-	(132,034)	(132,034)
NET CHANGE IN FUND BALANCE	-	-	1,753,025	1,753,025
FUND BALANCE - ENDING - PROJECTED	\$ -	\$ -	\$ 1,620,991	\$ 1,620,991

**FLEMING ISLAND PLANTATION COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027 ADOPTED BUDGET
CAPITAL IMPROVEMENT PLAN (CIP)**

Description	Placed In Service	Replacement Yr.	Units	Unit Cost	Total Cost
Village Square Pkw. Entry					
Fountain Pump/Motor/Controls	1/1/2018	1/1/2027	1	\$20,000.00	\$20,000.00
Pergola -Free Standing/Top of Walls	1/1/2000	1/1/2027	2	\$18,000.00	\$36,000.00
Refurbish Allowance - Entry Features	1/1/2010	1/1/2027	1	\$30,000.00	\$30,000.00
Refurbish Allowance - Fountain Basin	1/1/2000	1/1/2027	6800	\$12.90	\$87,720.00
Refurbish Allowance - Fountain Filtration	1/1/2000	1/1/2027	1	\$12,000.00	\$12,000.00
Sign Lights	1/1/2014	1/1/2027	1	\$4,600.00	\$4,600.00
Site Lighting	1/1/2000	1/1/2027	1	\$20,000.00	\$20,000.00
Vinyl Ranch Fence	1/1/2000	1/1/2027	290	\$24.50	\$7,105.00
Town Center Blvd. Entry					
Refurbish Allowance - Monument Sign	1/1/2015	1/1/2027	1	\$2,600.00	\$2,600.00
Site Lighting	1/1/2000	1/1/2027	1	\$1,200.00	\$1,200.00
Swim/Rec - FF&E					
Camera System Allowance	1/1/2017	1/1/2027	1	\$15,000.00	\$15,000.00
Swim/Rec - Pools/Equip					
Filtration Refurbish Allowance - Lap Pool	1/1/2000	1/1/2027	1	\$100,000.00	\$100,000.00
Splash Tread - Splash Pad	1/1/2023	1/1/2027	1780	\$18.00	\$32,040.00
Splash Park - FF&E					
Camera System Allowance	1/1/2017	1/1/2027	1	\$15,000.00	\$15,000.00
Sound System Allowance	1/1/2022	1/1/2027	1	\$15,000.00	\$15,000.00
Margaret's Walk Park					
Wood Bridge Decking/Rails - Margarets Walk	1/1/2020	1/1/2027	460	\$22.00	\$10,120.00
Rolling Stock					
Vehicle 2	1/1/2012	1/1/2027	1	\$10,000.00	\$10,000.00

OPERATIONS & MAINTENANCE BUDGET	
NET O&M BUDGET	\$3,095,179.00
COUNTY COLLECTION COSTS (2%)	\$65,854.87
EARLY PAYMENT DISCOUNT (4%)	\$131,709.74
GROSS O&M ASSESSMENT	\$3,292,743.62

ALLOCATION OF O&M ASSESSMENT					
ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL CRF	CRF PER LOT	
0.20	100.2	3.34%	\$13,694.22	\$27.33	
0.75	165.0	5.51%	\$22,550.76	\$102.50	
0.75	254.3	8.48%	\$34,748.67	\$102.50	
0.75	72.0	2.40%	\$9,840.33	\$102.50	
1.00	58.0	1.94%	\$7,926.93	\$136.67	
1.00	104.0	3.47%	\$14,213.81	\$136.67	
1.00	218.0	7.27%	\$29,794.34	\$136.67	
1.00	75.0	2.50%	\$10,250.35	\$136.67	
1.00	52.0	1.74%	\$7,106.91	\$136.67	
1.00	1.0	0.03%	\$136.67	\$136.67	
1.00	160.0	5.34%	\$21,867.40	\$136.67	
1.00	1.0	0.03%	\$136.67	\$136.67	
1.00	176.0	5.87%	\$24,054.15	\$136.67	
1.00	59.0	1.97%	\$8,063.61	\$136.67	
1.00	130.0	4.34%	\$17,767.27	\$136.67	
1.00	47.0	1.57%	\$6,423.55	\$136.67	
1.00	2.0	0.07%	\$273.34	\$136.67	
1.00	116.0	3.87%	\$15,853.87	\$136.67	
1.00	146.0	4.87%	\$19,954.01	\$136.67	
1.00	99.0	3.30%	\$13,530.46	\$136.67	
1.00	180.0	6.01%	\$24,600.83	\$136.67	
3.50	204.7	6.83%	\$27,978.73	\$478.35	
7.00	534.5	17.84%	\$73,053.72	\$956.70	
7.00	37.1	1.24%	\$5,070.52	\$956.70	
5.00	5.0	0.17%	\$683.36	\$683.36	
	2,997	100.00%	\$409,574.47		

UNIT TYPE	UNITS ASSESSED	
	O&M	SERIES 2021 DEBT SERVICE (1)
Lighthouse Apts	501	501
Autumn Glen	220	218
Lake Ridge North	339	339
Carrington Place	96	96
Amberwood	58	56
Lake Ridge South	104	104
Woodlands	218	217
Fairway Village	75	74
Heritage Oaks	52	51
Heritage Oaks (Prepaid)	1	1
Chatham Village	160	160
Chatham Village (Prepaid)	1	1
Cypress Glen	176	176
Covington	59	59
Thornhill	130	130
John's Landing	47	47
John's Landing (Prepaid)	2	2
Southern Links	116	115
The Links	146	146
River Hills Reserve	99	99
Margaret's Walk	180	180
Office	58.49	55.95
Retail	76.36	76.36
Retail Prepaid	5.3	5.3
Golf Course	1	1
	2,921.15	2,910.61

ALLOCATION OF O&M ASSESSMENT				
ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL O&M	O&M PER LOT
0.20	100.2	3.34%	\$110,093.63	\$219.75
0.75	165.0	5.51%	\$181,295.17	\$824.07
0.75	254.3	8.48%	\$279,359.38	\$824.07
1.75	72.0	2.40%	\$79,110.62	\$824.07
1.00	58.0	1.94%	\$63,728.00	\$1,098.76
1.00	104.0	3.47%	\$114,270.90	\$1,098.76
1.00	218.0	7.27%	\$239,529.38	\$1,098.76
1.00	75.0	2.50%	\$82,406.90	\$1,098.76
1.00	52.0	1.74%	\$57,135.45	\$1,098.76
1.00	1.0	0.03%	\$1,098.76	\$1,098.76
1.00	160.0	5.34%	\$175,801.38	\$1,098.76
1.00	1.0	0.03%	\$1,098.76	\$1,098.76
1.00	176.0	5.87%	\$193,381.52	\$1,098.76
1.00	59.0	1.97%	\$64,826.76	\$1,098.76
1.00	130.0	4.34%	\$142,838.62	\$1,098.76
1.00	47.0	1.57%	\$51,641.66	\$1,098.76
1.00	2.0	0.07%	\$2,197.52	\$1,098.76
1.00	116.0	3.87%	\$127,456.00	\$1,098.76
1.00	146.0	4.87%	\$160,418.76	\$1,098.76
1.00	99.0	3.30%	\$108,777.10	\$1,098.76
1.00	180.0	6.01%	\$197,776.55	\$1,098.76
3.50	204.7	6.83%	\$224,932.95	\$3,845.67
7.00	534.5	17.84%	\$587,309.97	\$7,691.33
7.00	37.1	1.24%	\$40,764.05	\$7,691.33
5.00	5.0	0.17%	\$5,493.81	\$5,493.81
	2,997	100.00%	\$3,292,743.62	

UNIT TYPE	PER UNIT ANNUAL ASSESSMENT		
	TOTAL O&M + CRF PER LOT	SERIES 2021 DEBT SERVICE (2)	TOTAL PER UNIT (3)
Lighthouse Apts	\$247.08	\$129.23	\$376.31
Autumn Glen	\$926.57	\$323.07	\$1,249.64
Lake Ridge North	\$926.57	\$323.07	\$1,249.64
Carrington Place	\$926.57	\$323.07	\$1,249.64
Amberwood	\$1,235.43	\$646.13	\$1,881.56
Lake Ridge South	\$1,235.43	\$646.13	\$1,881.56
Woodlands	\$1,235.43	\$646.13	\$1,881.56
Fairway Village	\$1,235.43	\$646.13	\$1,881.56
Heritage Oaks	\$1,235.43	\$646.13	\$1,881.56
Heritage Oaks (Prepaid)	\$1,235.43	\$82.33	\$1,317.76
Chatham Village	\$1,235.43	\$646.13	\$1,881.56
Chatham Village (Prepaid)	\$1,235.43	\$82.33	\$1,317.76
Cypress Glen	\$1,235.43	\$646.13	\$1,881.56
Covington	\$1,235.43	\$646.13	\$1,881.56
Thornhill	\$1,235.43	\$646.13	\$1,881.56
John's Landing	\$1,235.43	\$646.13	\$1,881.56
John's Landing (Prepaid)	\$1,235.43	\$82.33	\$1,317.76
Southern Links	\$1,235.43	\$646.13	\$1,881.56
The Links	\$1,235.43	\$646.13	\$1,881.56
River Hills Reserve	\$1,235.43	\$646.13	\$1,881.56
Margaret's Walk	\$1,235.43	\$646.13	\$1,881.56
Office	\$4,324.02	\$2,261.47	\$6,585.49
Retail	\$8,648.03	\$4,522.94	\$13,170.97
Retail Prepaid	\$8,648.03	\$576.28	\$9,224.31
Golf Course	\$6,177.17	\$3,230.67	\$9,407.84

FY 2026 PER UNIT	\$ VARIANCE	% VARIANCE
\$365.03	\$11.29	3.09%
\$1,207.32	\$42.32	3.51%
\$1,207.32	\$42.32	3.51%
\$1,207.32	\$42.32	3.51%
\$1,825.13	\$56.43	3.09%
\$1,825.13	\$56.43	3.09%
\$1,825.13	\$56.43	3.09%
\$1,825.13	\$56.43	3.09%
\$1,825.13	\$56.43	3.09%
\$1,261.33	\$56.43	4.47%
\$1,825.13	\$56.43	3.09%
\$1,261.33	\$56.43	4.47%
\$1,825.13	\$56.43	3.09%
\$1,825.13	\$56.43	3.09%
\$1,825.13	\$56.43	3.09%
\$1,825.13	\$56.43	3.09%
\$1,261.33	\$56.43	4.47%
\$1,825.13	\$56.43	3.09%
\$1,825.13	\$56.43	3.09%
\$1,825.13	\$56.43	3.09%
\$6,387.98	\$197.50	3.09%
\$12,775.97	\$395.01	3.09%
\$8,829.31	\$395.01	4.47%
\$9,125.69	\$282.15	3.09%

(3) Annual assessments that will appear on the November, 2026 Clay County property tax bill. Amount shown includes all applicable county collection costs (2%) and early payment discounts (up to 4% if paid early).

**FLEMING ISLAND PLANTATION CDD
FISCAL YEAR 2025-2026 ADOPTED BUDGET
SERIES 2021 AMORTIZATION SCHEDULE**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
9/30/2025						9,555,000
11/1/2025		1.75%	83,606	83,606	83,606	9,555,000
5/1/2026	1,545,000	1.75%	83,606	1,628,606		8,010,000
11/1/2026		1.75%	70,088	70,088	1,698,694	8,010,000
5/1/2027	1,545,000	1.75%	70,088	1,615,088		6,465,000
11/1/2027		1.75%	56,569	56,569	1,671,656	6,465,000
5/1/2028	1,575,000	1.75%	56,569	1,631,569		4,890,000
11/1/2028		1.75%	42,788	42,788	1,674,356	4,890,000
5/1/2029	1,600,000	1.75%	42,788	1,642,788		3,290,000
11/1/2029		1.75%	28,788	28,788	1,671,575	3,290,000
5/1/2030	1,630,000	1.75%	28,788	1,658,788		1,660,000
11/1/2030		1.75%	14,525	14,525	1,673,313	1,660,000
5/1/2031	1,660,000	1.75%	14,525	1,674,525	1,674,525	-
Total	\$ 9,555,000		\$ 592,725	\$ 10,147,725	\$ 10,147,725	

Maximum Annual Debt Service (MADS) \$ 1,698,694

Footnote:

(a) Data herein for the CDD's budgetary process purposes only.