# Century Gardens Community Development District

## Proposed Budget For Fiscal Year 2025/2026 October 1, 2025 - September 30, 2026

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#### PROPOSED BUDGET CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2025/2026 OCTOBER 1, 2025 - SEPTEMBER 30, 2026

	FISCAL YEAR
	2025/2026
REVENUES	BUDGET
Administrative Assessments	84,173
Maintenance Assessments	75,824
Debt Assessments (Series 2007)	81,002
Debt Assessments (Series 2014-2024)	203,164
Debt Assessments (Series 2019)	117,273
Other Revenues	0
Interest Income	1,200
TOTAL REVENUES	\$562,636
EXPENDITURES	
ADMINISTRATIVE EXPENDITURES	
Supervisor Fees	5,000
Payroll Taxes	400
Management	28,848
Secretarial	4,200
Legal	9,000
Assessment Roll	4,000
Audit Fees	3,800
Insurance	7,400
Legal Advertisements	3,500
Miscellaneous	1,075
Postage	250
Office Supplies	675
Dues & Subscriptions	175
Trustee Fees	11,800
Continuing Disclosure Fee	500
Website Management	2,000
TOTAL ADMINISTRATIVE EXPENDITURES	\$82,623
MAINTENANCE EXPENDITURES	
Lawn/Landscape Maintenance	35,000
Aquatic Lake Maintenance	5,200
Preserve Area	1,000
Irrigation Maintenance	3,500
Miscellaneous Maintenance	5,760
Electricity	3,300
Engineering/Inspections	2,000
Field Operations Management	1,500
Palms Treatment - Maintenance/Replacement	3,500
Pressure Cleaning	2,000
Improvements - Landscape/Forestry	6,115
Improvements - Reserve Contingency	2,400
Total Improvements	8,515
TOTAL MAINTENANCE EXPENDITURES	\$71,275
TOTAL EXPENDITURES	\$153,898
REVENUES LESS EXPENDITURES	\$408,738
Payment To Trustee (Series 2007)	(76,385)
Payment To Trustee (Series 2014-2024)	(190,975)
Payment To Trustee (Series 2019)	(111,350)
BALANCE	\$30,028
County Appraiser & Tax Collector Fee	(10,776)
Discounts For Early Payments	(21,552)
EXCESS/ (SHORTFALL)	(\$2,300)
Carryover From Prior Year	2,300
NET EXCESS/ (SHORTFALL)	-

#### DETAILED PROPOSED BUDGET CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2025/2026 OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES       Administrative Assessments         Administrative Assessments       Image: Comparison of the system of the s	ACTUAL 87,744 73,697 81,002 348,166 117,273 0 15,224 \$723,106 \$723,106 3,200 245 28,848 4,200 10,464 4,000 4,000 6,874 3,374 1,031 322 434 175 11,731	AS OF 2/28/2025 80,162 80,162 80,162 80,163 12,020 1,400 12,043 10,0 10,0 10,0 10,0 10,0 10,0 10,0 10,	BUDGET 86,333 73,697 81,002 203,164 117,273 0 720 \$562,189 \$562,189 \$5,000 400 28,848 4,200 9,000 6,000 4,100 7,400 2,000 1,100 7,400 2,000	75,824 81,002 203,164 117,273 0 1,200 \$562,636 5,000 400 28,848 4,200 9,000 4,000 3,800 7,400	Bond Payments/.94 Projected At \$100 Per Month Supervisor Fees Projected At 8% Of Supervisor Fees No Change From 2024/2025 Budget No Change From 2024/2025 Budget No Change From 2024/2025 Budget \$2,000 Decrease From 2024/2025 Budget Accepted Amount For 2024/2025 Budget Fiscal Year 2023/2024 Expenditure Was \$6,874
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ebt Assessments (Series 2007)         ebt Assessments (Series 2014-2024)         ebt Assessments (Series 2019)         ther Revenues         terest Income         OTAL REVENUES         XPENDITURES         DMINISTRATIVE EXPENDITURES         upervisor Fees         ayroll Taxes         agagement         ecretarial         egal         ssessment Roll         udit Fees         iscellaneous         ostage         ffice Supplies         ues & Subscriptions         russee Fees         ontinuing Disclosure Fee	81,002 348,166 117,273 0 15,224 \$723,106 \$723,106 3,200 245 28,848 4,200 10,464 4,000 4,000 6,874 3,374 1,031 322 434 175 11,731	75,357 188,941 109,093 0 733 \$522,854 \$522,854 600 46 12,020 1,400 2,943 0 0 6,874 0 0 6,874 0 280 75 184	81,002 203,164 117,273 0 720 \$562,189 \$562,189 5,000 400 28,848 4,200 9,000 6,000 4,100 7,400 2,000	81,002 203,164 117,273 0 \$562,636 5,000 400 28,848 4,200 9,000 4,000 3,800 7,400	Bond Payments/.94 Bond Payments/.94 Bond Payments/.94 Projected At \$100 Per Month Supervisor Fees Projected At %% Of Supervisor Fees No Change From 2024/2025 Budget No Change From 2024/2025 Budget \$2,000 Decrease From 2024/2025 Budget \$2,000 Decrease From 2024/2025 Budget Accepted Amount For 2024/2025 Budget Fiscal Year 2023/2024 Expenditure Was \$6,874
abt Assessments (Series 2014-2024)         bet Assessments (Series 2019)         ther Revenues         terest Income         DTAL REVENUES         DTAL REVENUES         DINISTRATIVE EXPENDITURES         upervisor Fees         ayroll Taxes         anagement         ecretarial         agal         sesesment Roll         udit Fees         surance         agal Advertisements         iscellaneous         postage         ffice Supplies         ues & Subscriptions         russe Fees         ontinuing Disclosure Fee	348,166 117,273 0 15,224 \$723,106 3,200 245 28,848 4,200 10,464 4,000 4,000 6,874 3,374 1,031 322 434 175 11,731	188,941 109,093 0 733 \$522,854 \$522,854 600 46 12,020 1,400 2,943 0 0 0 6,874 0 0 2,80 75 184	203,164 117,273 0 <b>\$562,189</b> <b>\$562,189</b> 5,000 400 28,848 4,200 9,000 6,000 4,100 7,400 2,000	203,164 117,273 0 1,200 \$562,636 5,000 400 28,848 4,200 9,000 4,000 3,800 7,400	Bond Payments/.94 Bond Payments/.94 Projected At \$100 Per Month Supervisor Fees Projected At 8% Of Supervisor Fees No Change From 2024/2025 Budget No Change From 2024/2025 Budget \$2,000 Decrease From 2024/2025 Budget \$2,000 Decrease From 2024/2025 Budget \$2,000 Decrease From 2024/2025 Budget Accepted Amount For 2024/2025 Budget Fiscal Year 2023/2024 Expenditure Was \$6,874
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agal	10,464 4,000 4,000 6,874 3,374 1,031 3,22 4,34 1,75 11,731	2,943 0 0 6,874 0 280 75 184	9,000 6,000 4,100 7,400 2,000 1,100	9,000 4,000 3,800 7,400 3,500	No Change From 2024/2025 Budget \$2,000 Decrease From 2024/2025 Budget Accepted Amount For 2024/2025 Audit Fiscal Year 2023/2024 Expenditure Was \$6,874
ssessment Roll udit Fees surance gal Advertisements iscellaneous postage ffice Supplies ues & Subscriptions rustee Fees ontinuing Disclosure Fee	4,000 4,000 6,874 3,374 1,031 322 434 175 11,731	0 0 6,874 0 280 75 184	6,000 4,100 7,400 2,000 1,100	4,000 3,800 7,400 3,500	\$2,000 Decrease From 2024/2025 Budget Accepted Amount For 2024/2025 Audit Fiscal Year 2023/2024 Expenditure Was \$6,874
udit Fees	4,000 6,874 3,374 1,031 322 434 175 11,731	0 6,874 0 280 75 184	4,100 7,400 2,000 1,100	3,800 7,400 3,500	Accepted Amount For 2024/2025 Audit Fiscal Year 2023/2024 Expenditure Was \$6,874
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agal Advertisements     iscellaneous       bstage     iscellaneous       ffice Supplies     iscellaneous       ues & Subscriptions     iscellaneous       ustee Fees     iscellaneous       ontinuing Disclosure Fee     iscellaneous	3,374 1,031 322 434 175 11,731	0 280 75 184	2,000 1,100	3,500	
scellaneous ostage ffice Supplies ues & Subscriptions ustee Fees ontinuing Disclosure Fee	1,031 322 434 175 11,731	280 75 184	1,100		
ostage ffice Supplies uses & Subscriptions usee Fees ontinuing Disclosure Fee	322 434 175 11,731	75 184		the second s	Costs Have Increased Due To Closing Of The Miami Business Review
ffice Supplies	434 175 11,731	184	250	1,075	\$25 Decrease From 2024/2025 Budget
ffice Supplies	434 175 11,731	184	200	250	No Change From 2024/2025 Budget
ues & Subscriptions ustee Fees ontinuing Disclosure Fee	175 11,731		700		\$25 Decrease From 2024/2025 Budget
ustee Fees	11,731	175	175		No Change From 2024/2025 Budget
ontinuing Disclosure Fee		4,031	11,800		No Change From 2024/2025 Budget
		-			
ebsite Management		0	500		No Change From 2024/2025 Budget
DTAL ADMINISTRATIVE EXPENDITURES	2,000 \$81,398	833 \$29,461	2,000 \$83,473	2,000 \$82,623	No Change From 2024/2025 Budget
	\$01,390	\$25,401	\$63,473	φ02,023	
AINTENANCE EXPENDITURES					
awn/Landscape Maintenance	39,666	17,012	33,000	35,000	\$2,000 Increase From 2024/2025 Budget
quatic Lake Maintenance	4,849	1,994	5,200	5,200	No Change From 2024/2025 Budget
reserve Area	0	0	1,000	1,000	No Change From 2024/2025 Budget
rigation Maintenance	160	0	3,500	3,500	No Change From 2024/2025 Budget
iscellaneous Maintenance	1,083	1,627	5,760	5,760	No Change From 2024/2025 Budget
lectricity	2,490	1,174	3,300		No Change From 2024/2025 Budget
ngineering/Inspections	1,505	0	2,000		No Change From 2024/2025 Budget
eld Operations Management	1,500	625	1,500	1,500	
				· · · · · · · · · · · · · · · · · · ·	о 0
alms Treatment - Maintenance/Replacement	1,615	0	3,500	3,500	о 0
essure Cleaning	1,350	0	2,000	2,000	No Change From 2024/2025 Budget
provements - Landscape/Forestry	0	0	6,115	6,115	No Change From 2024/2025 Budget
nprovements - Reserve Contingency	0	0	2,400	2,400	Reserve Contingency
otal Improvements	0	0	8,515	8,515	
DTAL MAINTENANCE EXPENDITURES	\$54,218	\$22,432	\$69,275	\$71,275	
OTAL EXPENDITURES	\$135,616	\$51,893	\$152,748	\$153,898	
EVENUES LESS EXPENDITURES	\$587,490	\$470,961	\$409,441	\$408,738	
ayment To Trustee (Series 2007)	(77,201)	(71,636)	(76,385)	(76,385)	2026 Principal & Interest Payments
ayment To Trustee (Series 2014-2024)	(331,832)	(179,611)	(190,975)	(190,975)	2026 Principal & Interest Payments
ayment To Trustee (Series 2019)	(111,771)	(103,706)	(111,350)	(111,350)	2026 Principal & Interest Payments
ALANCE	\$66,686	\$116,008	\$30,731	\$30,028	
ounty Appraiser & Tax Collector Fee	(6,806)	(5,015)	(10,777)	(10.776)	Two Percent Of Total Assessment Roll
iscounts For Early Payments	(26,343)	(20,773)	(21,554)	(10,778)	
XCESS/ (SHORTFALL)	\$33,537	\$90,220	(\$1,600)	(\$2,300)	
arryover From Prior Year	0	0	1,600	2,300	Carryover From Prior Year

#### DETAILED PROPOSED DEBT SERVICE FUND (SERIES 2007) BUDGET CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2025/2026 OCTOBER 1, 2025 - SEPTEMBER 30, 2026

	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	
	2023/2024	2024/2025	2025/2026	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	4,966	400	1,000	Projected Interest For 2025/2026
NAV Tax Collection	77,201	76,385	76,385	Maximum Debt Service Collection
Total Revenues	\$82,167	\$76,785	\$77,385	
EXPENDITURES				
Principal Payments	40,000	40,000	40,000	Principal Payment Due In 2026
Interest Payments	37,623	34,593	32,573	Interest Payments Due In 2026
Bond Redemption	0	2,192	4,812	Estimated Excess Debt Collections
Total Expenditures	\$77,623	\$76,785	\$77,385	
Excess/ (Shortfall)	\$4,544	\$0	\$0	

#### Series 2007 Bond Information

Original Par Amount =	\$1,145,000
Interest Rate =	5.05%
Issue Date =	March 2007
Maturity Date =	May 2037

Annual Principal Payments Due = Annual Interest Payments Due = May 1st May 1st & November 1st

Par Amount As Of 1/1/25 = \$705,000

#### DETAILED PROPOSED DEBT SERVICE FUND (SERIES 2014-2024) BUDGET CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2025/2026 OCTOBER 1, 2025 - SEPTEMBER 30, 2026

	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	
	2023/2024	2024/2025	2025/2026	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	18,756	100	1,000	Projected Interest For 2025/2026
NAV Tax Collection	331,832	190,975	190,975	Maximum Debt Service Collection
Total Revenues	\$350,588	\$191,075	\$191,975	
EXPENDITURES				
Principal Payments	170,000	118,000	125,000	Principal Payment Due In 2026
Interest Payments	79,151	72,050	65,975	Interest Payments Due In 2026
Additional Principal Payments	55,000	0	0	Additional Principal Payments
Bond Redemption	0	1,025	1,000	Estimated Excess Debt Collections
Total Expenditures	\$304,151	\$191,075	\$191,975	
Excess/ (Shortfall)	\$46,437	\$0	\$0	

	Series 2014	Refunding Bond Information	
Original Par Amount =	\$3,905,000	Annual Principal Payments Due:	May 1st
Interest Rate =	3.4% - 8.4%	May 1st	May 1st & November 1st
Issue Date =	June 2014	Annual Interest Payments Due:	
Maturity Date =	May 2034	May 1st & November 1st	
Par Amount As Of 1/1/25	\$0	2014 Bond Was Refinanced On 6/6/24	
	Series 2024	Refunding Bond Information	
Original Par Amount =	\$1,500,000	Annual Principal Payments Due:	May 1st
Interest Rate =	5.00%	May 1st	May 1st & November 1st
Issue Date =	June 2024	Annual Interest Payments Due:	
Maturity Date =	May 2034	May 1st & November 1st	
Par Amount As Of 1/1/25	\$1,500,000		

#### DETAILED PROPOSED DEBT SERVICE FUND (SERIES 2019) BUDGET CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2025/2026 OCTOBER 1, 2025 - SEPTEMBER 30, 2026

	FISCAL YEAR 2023/2024	FISCAL YEAR 2024/2025	FISCAL YEAR 2025/2026	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	5,057	400	1,000	Projected Interest For 2025/2026
NAV Tax Collection	111,771	111,350	111,350	Maximum Debt Service Collection
Total Revenues	\$116,828	\$111,750	\$112,350	
EXPENDITURES				
Principal Payments	32,000	35,000	36,000	Principal Payment Due In 2026
Interest Payments	77,948	76,010	74,541	Interest Payments Due In 2026
Bond Redemption	0	740	1,809	Estimated Excess Debt Collections
Total Expenditures	\$109,948	\$111,750	\$112,350	
Excess/ (Shortfall)	\$6,880	\$0	\$0	

#### Series 2019 Bond Information

Original Par Amount =	\$1,733,000	Annual Principal Payments Due:	November 1st
Interest Rate =	3.6% - 5.0%	November 1st	May 1st & November 1st
Issue Date =	January 2019	Annual Interest Payments Due:	
Maturity Date =	November 2049	May 1st & November 1st	

Par Amount As Of 1/1/25 = \$1,577,000

#### Century Gardens Community Development District Assessment Comparison

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2022/2023	2023/2024	2024/2025	2025/2026
	Assessment	Assessment	Assessment	Projected Assessment
	Before Discount*	Before Discount*	Before Discount*	Before Discount*
Administrative	\$169.23	\$177.31	\$177.28	\$172.85
Maintenance	\$159.54	\$151.34	\$151.34	\$155.70
Series 2014/2024 Debt	\$ <u>1,055.05</u>	\$ <u>1,055.05</u>	\$ <u>615.65</u>	\$ <u>615.65</u>
Total For Original Units	\$1,383.82	\$1,383.70	\$944.27	\$944.20
Administrative	\$169.23	\$177.31	\$177.28	\$172.85
Maintenance	\$159.54	\$151.34	\$151.34	\$155.70
Series 2007 Debt	\$ <u>1,140.87</u>	\$ <u>1,140.87</u>	\$ <u>1,140.87</u>	\$ <u>1,140.87</u>
Total For Expansion Units	\$1,469.64	\$1,469.52	\$1,469.49	\$1,469.42
Administrative	\$169.23	\$177.31	\$177.28	\$172.85
Maintenance	\$159.54	\$151.34	\$151.34	\$155.70
Series 2019 Debt	\$ <u>1,363.64</u>	\$ <u>1,363.64</u>	\$ <u>1,363.64</u>	\$ <u>1,363.64</u>
Total For Lennar Expansion Units	\$1,692.41	\$1,692.29	\$1,692.26	\$1,692.19

\* Assessments Include the Following :

4% Discount for Early Payments

1% County Tax Collector Fee

1% County Property Appraiser Fee

Community Information:	
Original Units	330
Expansion Units	71
Lennar Expansion Units	<u>86</u>
Total Units	487

Note: There are 487 units in the Century Gardens Community Development District.

When the District was formed there were 330 units in the Century Gardens Community Development District.

When the District was expanded, there were 71 units added to the District.

When the District was expanded for the Lennar Units, there were 86 units added to the District.

O&M Covenent Amount for Lennar Units for FY 20, 21 & 22 was \$255.31 (\$240.00 before discounts and fees).