Sabal Palm

Community Development District

Adopted Budget

FY 2027

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Sabal Palm

Community Development District

Adopted Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Projected Thru 9/30/26	Adopted Budget FY 2027
REVENUES:					
Special Assessments - On Roll	$ 1,021,811	$ 1,036,083	$ -	$ 1,036,083	$ 1,241,751
Interest income	10,000	30,367	4,500	34,867	25,000
TOTAL REVENUES	**$ 1,031,811**	**$ 1,066,450**	**$ 4,500**	**$ 1,070,950**	**$ 1,266,751**
EXPENDITURES:					
Administrative:					
District Engineer Fees	$ 15,000	$ 22,646	$ 7,549	$ 30,195	$ 35,000
District Counsel Fees	17,500	19,225	2,715	21,940	17,500
Annual Audit	5,600	4,100	-	4,100	5,700
Assessment Administration	4,508	5,920	-	5,920	5,920
Assessment Roll - County	-	-	-	-	1,412
Dissemination Agent	3,180	2,650	530	3,180	3,403
Trustee Fees	10,500	-	10,500	10,500	15,000
District Management Fees	46,941	39,118	7,823	46,941	50,227
Information Technology	500	417	83	500	500
District Website Administration	1,145	954	191	1,145	1,225
Telephone	50	-	-	-	50
Postage & Delivery	500	543	181	724	750
General Liability and Public Officials Insurance	8,000	8,082	-	8,082	8,891
Printing & Binding	250	191	64	255	250
Legal Advertising	1,000	1,136	379	1,515	1,500
Bank Fees and Other Charges	750	934	311	1,245	1,100
Office Supplies	50	-	50	50	350
Dues, Licenses & Subscriptions	175	175	-	175	175
Contingency	400	-	400	400	400
Property Taxes	315	328	-	328	315
TOTAL ADMINISTRATIVE	**$ 116,364**	**$ 106,419**	**$ 30,776**	**$ 137,194**	**$ 149,668**
Field Operations & Maintenance					
Sabal North (Central Parc)					
Field Management	$ 16,200	$ 13,500	$ 2,700	$ 16,200	17,334
Security	9,240	7,495	3,500	10,995	19,356
Camera Repairs	9,000	8,383	-	8,383	5,000
Internet/Cable	2,400	1,978	400	2,378	2,400
Electric/Street Lighting	36,300	25,327	8,442	33,769	39,600
Landscape Lighting	10,000	-	7,500	7,500	5,000
Water	5,000	2,032	677	2,709	3,960
Pressure Washing	10,000	5,950	5,000	10,950	12,200
Landscape Maintenance	85,919	68,937	14,300	83,237	93,690
Landscape Contingency	-	8,695	-	8,695	20,000
Tree Trimming	23,000	28,240	-	28,240	24,500
Mulch	10,000	11,825	-	11,825	14,280
Landscape Replacement - Flowers	2,500	-	2,500	2,500	4,320
Drain Cleaning	3,173	-	3,173	3,173	3,173
Lake and Canal Maint	11,100	8,800	1,760	10,560	11,088
Irrigation Repairs	15,000	10,508	2,102	12,610	15,000
Repairs & Maintenance	10,000	15,851	3,170	19,021	20,000
Janitorial Services	13,900	12,081	2,740	14,821	16,440
Pool Maintenance	8,700	15,333	1,885	17,218	8,190
Pool Repairs	7,500	1,152	5,000	6,152	7,500
Cabana Maintenance	9,000	6,135	3,500	9,635	9,000
Pest Control - Iguana Removal	2,500	-	2,500	2,500	2,500
Operating Supplies	5,000	7,917	2,500	10,417	6,000
Permits	4,000	2,450	1,500	3,950	7,000
Refuse Service	-	-	-	-	780
Property Insurance	7,000	6,266	-	6,266	6,835
Playground Repairs	-				10,000
Contingency	10,000	-	5,000	5,000	8,825
Reserves	16,374	-	6,374	6,374	20,000
Sub Total Sabal North (Central Parc)	**$ 342,806**	**$ 268,855**	**$ 86,223**	**$ 355,079**	**$ 413,971**

Sabal Palm

Community Development District

Adopted Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Projected Thru 9/30/26	Adopted Budget FY 2027
Sabal South (Manor Parc)					
Field Management Services	$ 15,000	$ 12,500	$ 2,500	$ 15,000	16,050
Security	16,000	11,750	2,350	14,100	20,904
Camera Repairs	-	13,622	-	13,622	5,000
Internet/Cable	2,500	1,979	396	2,375	2,500
Lighting/Electrical	12,000	10,735	3,578	14,313	15,000
Water	2,000	1,847	616	2,463	2,000
Property Insurance	7,000	6,266	-	6,266	5,907
Landscape Maintenance	137,790	96,050	32,017	128,067	127,423
Landscape Contingency	-	9,400	-	-	15,000
Tree Trimming	-	-	2,500	2,500	45,000
Mulch	8,000	1,170	2,500	3,670	15,680
Annual Flowers	2,000	1,840	-	1,840	3,960
Pressure Washing	5,250	3,900	1,300	5,200	8,850
Lake and Canal Maint	14,550	11,000	3,667	14,667	13,860
Irrigation Repairs	15,000	5,436	1,812	7,248	14,550
Janitorial Services	9,500	9,193	2,664	11,857	15,984
Pool Maintenance	11,000	6,253	1,885	8,138	11,000
Cabana Maintenance	5,370	6,110	2,500	8,610	5,000
Wall Maintenance	-	-	1,100	1,100	-
Permits	3,500	2,600	-	2,600	3,500
Refuse Service	800	-	325	325	1,000
Drain Cleaning	3,000	-	-	-	3,000
Drainage Repairs/Preventative	5,000	-	3,000	3,000	5,000
Contingency/Reserve	32,500	10,915	9,143	20,058	30,035
Playground Repairs	-	-	-	-	5,000
Sub Total Sabal South (Manor Parc)	**$ 307,760**	**$ 222,566**	**$ 73,852**	**$ 287,018**	**$ 391,203**
Palm Cove (Hidden Trails)					
Field Management Services	$ 14,000	$ 11,667	$ 2,333	$ 14,000	14,980
Security	5,000	3,500	700	4,200	12,240
Camera Repairs		4,836	-	4,836	5,000
Internet/Cable	2,500	1,994	400	2,394	2,500
Electric/Street Lighting	46,200	34,134	7,000	41,134	43,636
Water	1,500	745	248	993	1,500
Property Insurance	6,500	5,817	-	5,817	4,692
Repairs & Maintenance	10,000	4,972	3,551	8,523	10,000
Landscape Maintenance	88,860	74,250	14,810	89,060	100,903
Landscape Enchancements	19,000	17,845	2,500	20,345	19,000
Tree Trimming	6,000	-	6,000	6,000	19,750
Mulch	8,000	5,460	2,500	7,960	6,000
Pressure Washing	6,500	3,425	2,500	5,925	3,875
Lake and Canal Maint	8,080	6,120	2,040	8,160	8,080
Drain Cleaning	2,684	-	2,684	2,684	2,684
Irrigation Repairs	3,000	4,954	1,651	6,605	3,000
Janitorial Services	8,058	7,775	2,152	9,927	12,912
Pool/Cabana Maintenance	10,000	20,875	-	20,875	16,190
Wall Maintenance	-	-	1,100	1,100	3,300
Permits	4,000	325	1,800	2,125	4,000
Contingency	5,000	3,880	1,293	5,173	5,000
Playground Repairs	-	-	-	-	2,667
Reserves	10,000	-	10,000	10,000	10,000
Sub Total Palm Cove (Hidden Trails)	**$ 264,882**	**$ 212,574**	**$ 65,263**	**$ 277,837**	**$ 311,909**
TOTAL EXPENDITURES	**$ 1,031,811**	**$ 810,414**	**$ 256,115**	**$ 1,057,128**	**$ 1,266,751**
EXCESS REVENUES (EXPENDITURES)	**$ (0)**	**$ 256,036**	**$ (251,615)**	**$ 13,822**	**$ 0**

Gross Assessments	$ 1,321,012
Less: Discounts & Collections 6%	79,261
Net Assessments	$ 1,241,751

Product	Assessable Units	Total Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	Increase/ (Decrease)
Central Parc					
Single Family	253	$ 487,922.08	$ 1,601.72	$ 1,928.55	$ 326.83
Manor Parc					
Single Family 30'	100	$ 192,916.56	$ 1,530.16	$ 1,929.17	$ 399.01
Single Family 40'	139	$ 268,154.02	$ 1,530.16	$ 1,929.17	$ 399.01
Hidden Trails					
Single Family	214	$ 372,019.00	$ 1,477.04	$ 1,738.41	$ 261.37
Total	706	$ 1,321,011.66			

Sabal Palm

Community Development District

Budget Narrative

Fiscal Year 2027

REVENUES

Administrative/Maintenance Assessments
The District will levy a Non-Ad Valorem assessment on all the platted lots to pay all expenses for the Fiscal Year in accordance with the adopted budget.

Expenditures - Administrative

District Engineering Fees
The District has contracted with **KCI Techologies, Inc** to provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review invoices, etc.

Attorney Fees
The District has contracted with **Billing Cochran, PA** to provide general legal services to the District, i.e. attendance and preparation for monthly meetings, review operating & maintenance contracts, etc.

Annual Audit
The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm.

Assessment Roll Administration
The District has contracted with **Governmental Management Services - South Florida, LLC** for the certification of the District's annual maintenance and debt service assessments to the County Tax Collector.

Dissemination Agent
The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

Trustee Fees
The District bonds are held and administered by Regions Bank as Trustee. The fee for each bond issue is $3500 per year.

District Management Fees
The District receives Management, Accounting and Administrative services as part of a Management Agreement with **Governmental Management Services – South Florida, LLC.**

Information Technology
The District processes all of its financial activities, i.e. accounts payable, financial statements, etc. on a main frame computer leased by Governmental Management Services – South Florida, LLC.

Website Compliance
Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by **GMS-SF, LLC** and updated monthly.

Telephone
Telephone and fax machine.

Postage
Mailing of agenda packages, overnight deliveries, correspondence, etc.

Insurance General Liability
The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Printing and Binding
Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Legal Advertising
The District is required to advertise various notices for monthly Board meetings, public hearings etc in a newspaper of general circulation.

Other Current Charges
Bank charges and any other miscellaneous expenses that incurred during the year.

Office Supplies
Micellaneous office supplies.

Expenditures - Administrative (continued)

Due, Licenses & Subscriptions
The District is required to pay an annual fee to the FloridaCommerce for $175. This is the only expense under this category for the District.

Contingencies
This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

Property Taxes
Ad Valorem Taxes from Broward County on two Buffer Tracts of land.

Expenditures – Field Operations - Sabal North (Central Parc)

Field Management Services
The District has contracted with **GMS-SF, LLC** for the onsite management.

Security
The District has entered into a contract with **Q-Wire Technologies** for security services which includes all support and

Internet/Cable
The District has an account to provide Internet and TV service with **Comcast** at 5704 NBW 50th Terr.

Electric/Street Lighting
The District currently has the following accounts with **Florida Power & Light** for irrigation pumps, entrance lighting, mail kiosks and streetlights:

01026-55073	5704 NW 50th Ter Mail Kiosk
37094-95323	4701 NW 51st Ter #Sign
55366-46085	5702 NW 50th Ter #Kiosk1
59281-40473	4824 NW 56th CT #West Ent
64832-62421	4607 NW 58th St #Kiosk2
69247-60470	4824 NW 56th CT #East Ent
70006-81044	4831 NW 48th Lane Streetlighting
84502-80477	5720 Sabal Palm Ave #Irr

Water
The District has an account with the **City of Tamarac** for water service at 5704 NW 50 Terrace.

5704 NW 50th Terrace

Pressure Washing
Cost to pressure wash infrastructure within the district including the South wall.

Landscape Maintenance
The District has entered into a contract with **JLS Tree Service** to provide the following services:

- Grass Cutting
- Trimming
- Weeding
- Turf Spraying
- Ornamental Spraying
- Fertilization
- Irrigation
- Landscape Oversight

Landscape Contingency
Represents storm clean up, and any other necessary additional landscaping.

Expenditures – Field Operations - Sabal North (Central Parc) Continued

Tree Trimming
Represents the cost of trimming the trees at the cabana and entrances, Turnpike Wall clean up, Palm trimmings and Hardwood trimmings.

Mulch
Represents the cost of mulch in the common areas and Fitness Equipment area.

Lake and Canal Maint
The District has contracted with **Southeast Land and Water Management LLC** for maintenance of the lakes and canals.

Irrigation Repairs
The District has uses **JLS Tree Service** for the maintenance and repair of the irrigation system. This also includes monthly wet

Repairs & Maintenance
Represents costs for any repair and maintenance.

Pool Maintenance
The District has contracted with **Crystal Pool Services** for monthly maintenance. The monthly contract is for monthly cleanings November to March at $495/mo and for April to October at $695/mo.

Clubhouse Maintenance
This represents the costs associated with pool & clubhous furniture repairs and replacements as well as any other costs to maintain the clubhouse and pool areas.

Janitorial Services
The District has contracted with **Total Cleaning** for janitorial services and supplies for the pool area.

Operating Supplies
Cost for operating supplies.

Permits
Represents the annual pool permit and the required quarterly reports from SFWMD prepared by Water Use Compliance Group.

Property Insurance
The District's property Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Reserves
The District will Reserve funds for any unforeseen future expenditure.

Expenditures – Field Operations - Sabal South (Manor Parc)

Field Management Services
The District has contracted with **GMS-South Florida** for the onsite management.

Security
The District has entered into a contract with **Q-Wire Technologies** for security services which includes all support and maintenance.

Internet/Cable
The District has the following accounts to provide Internet and TV service with **Comcast**:

4450 NW 48th Terr, Clubhouse
4831 NW 55th Place, Office

Lighting/Electrical
The District currently has the following accounts with **Florida Power & Light** for irrigation pumps, entrance lighting, and streetlights (some service address may not be the physical location of the meter):

09676-49534	4900 W Comm #Irr1
28263-39208	4831 NW 55th Pl #Cabana
28107-74063	5115 NW 52nd St #Entry #1
49150-09205	5201 NW 50th Terr #Lift Station
57431-46580	4900 W Comm #pmp2
62221-88572	5201 NW 50th Terr #Mail Kiosk #2
76597-59208	4900 W Commercial Blvd #Entrance Sign

Sabal Palm

Community Development District

Budget Narrative

Fiscal Year 2027

Expenditures – Field Operations - Sabal South (Manor Parc) Continued

Water
The District has an account with the **City of Tamarac** for water service at:

4831 NW 55 Place -Cabana
5402 NW 48 Lane - Lift Station

Property Insurance
The District's property Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Landscape Maintenance
The District has entered into a contract with **JLS Landscape Services, Inc.** to provide the following services:

- Grass Cutting
- Trimming
- Weeding
- Turf Spraying
- Ornamental Spraying
- Fertilization
- Irrigation
- Landscape Oversight

Pressure Washing
Cost to pressure wash the infrastructure within the district.

Lake and Canal Maintenance
The District has contracted with **Solitude Lake Management** for maintenance of the canals.

Irrigation Repairs
The District has uses **JLS Tree Services** for the maintenance and repair of the irrigation system. This also includes wet checks.

Janitorial Services
The District has contracted with **TotalCleaning** for janitorial services and supplies for the pool area.

Pool/Clubhouse
The District has contracted with **Crystal Pool Services** for monthly maintenance. The monthly contract is for monthly cleanings

Permits/Contingency
Represents the annual pool permit and the required quarterly reports from SFWMD prepared by Water Use Compliance Group.

Refuse Service
The District has contracted with **Waste Management** for service at the Cabana.

Drainage Repairs/Preventative
Represents any drainage repairs and prevention within the district.

Reserves
The District will Reserve funds for any unforeseen future expenditure.

Expenditures – Field Operations - Palm Cove (Hidden Trails)

Field Management Services
The District has contracted with **GMS-South Florida** for the onsite management.

Security
The District has entered into a contract with **Q-Wire Technologies** for security services which includes all support and

Electric/Street Lighting
The District currently has the following accounts with **Florida Power & Light** for irrigation pumps, and lift stations (some service address may not be the physical location of the meter):

24635-13024	4750 W Commercial Blvd #Sign
27400-20363	4505 Monterey Dr #Irrigation
43339-74444	4501 Monterey Dr #Stlt
46139-64339	4505 Monterey Dr #Sign
67463-39537	4505 Monterey Dr #Lift Station
72846-77064	4901W Commercail Blvd #Strt Lights
88994-71331	4450 N 48th Ter #Cabana

Expenditures – Field Operations - Palm Cove (Hidden Trails) Continued

Water
The District has an account with the **City of Tamarac** for water service at:

4450 NW 48 Ter (Cabana)

Property Insurance
The District's property Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Repairs and Maintenance
Cost of routine repairs and replacements of the district.

Landscape Maintenance
The District has entered into a contract with **JLS Tree Services** to provide the monthly landscaping services.

- Mowing all grass areas
- Weed control shrubs and ground cover areas
- Palm & tree trimming up to 10'
- Pest control of common turf and ornamental
- Debris trash & litter pick-up & removal
- Irrigation wet checks & adjustments
- Weed control paved areas

Tree Trimming
Represents the cost of trimming the trees at the cabana, entrances and Turnpike wall trimming.

Lake and Canal Maintenance
The District has contracted with **Solitude Lake Management** for maintenance of the lakes and canals. They also provide quarterly Monitoring Reports.

Irrigation Repairs
The District has uses **JLS Landscape Service, Inc..** for the maintenance and repair of the irrigation system. This also includes wet

Janitorial Services
The District has contracted with **Total Cleaning** for janitorial services and supplies for the pool area.

Cabana Maintenance
The District has contracted with **Crystal Pool Services** for monthly maintenance. The monthly contract is for monthly cleanings

Permits
Represents the annual pool permit and the required quarterly reports from SFWMD prepared by Water Use Compliance Group.

Contingency
Represents an unanticipated cost associated with the operation and maintenance within the district.

Reserves
The District will Reserve funds for any unforeseen future expenditure.

Sabal Palm

Community Development District

Adopted Budget

Debt Service Series 2024 Special Assessment Refunding Bonds - North Parcel Project "Central Parc"

Description	Adopted Budget FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Projected Thru 9/30/26	Adopted Budget FY 2027
REVENUES:					
Special Assessments-On Roll	$ 228,750	$ 231,908	$ -	$ 231,908	$ 228,750
Interest Earnings	-	7,205	1,500	8,705	-
Carry Forward Surplus [1]	159,251	164,130	-	164,130	176,243
TOTAL REVENUES	**$ 388,001**	**$ 403,243**	**$ 1,500**	**$ 404,743**	**$ 404,993**
EXPENDITURES:					
Interest 11/1	$ 70,313	$ 69,250	$ -	$ 69,250	$ 68,125
Principal 5/1	90,000	90,000	-	90,000	95,000
Interest 5/1	68,125	69,250	-	69,250	65,813
TOTAL EXPENDITURES	**$ 228,438**	**$ 228,500**	**$ -**	**$ 228,500**	**$ 228,938**
Other Sources/(Uses)					
Interfund Transfer	$ -	$ -	$ -	$ -	$ -
TOTAL OTHER SOURCES/(USES)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 228,438**	**$ 228,500**	**$ -**	**$ 228,500**	**$ 228,938**
EXCESS REVENUES (EXPENDITURES)	**$ 159,564**	**$ 174,743**	**$ 1,500**	**$ 176,243**	**$ 176,055**

[1] Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27 $65,813

Gross Assessments	$ 243,351
Less: Discounts & Collections 6%	14,601
Net Assessments	**$ 228,750**

Product	Assessable Units	Total Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	Increase/ (Decrease)
Central Parc					
Single Family	253	$ 243,350.58	$ 961.86	$ 961.86	$ -
Total	253	$ 243,350.58			

Sabal Palm

Community Development District

AMORTIZATION SCHEDULE

Debt Service Series 2024 Special Assessment Refunding Bonds - North Parcel Project "Central Parc"

Period	Outstanding Balance	Principal	Interest	Annual Debt Service
11/01/24	2,855,000	-	-	-
05/01/25	2,855,000	85,000	70,313	
11/01/25	2,770,000	-	70,313	225,625
05/01/26	2,770,000	90,000	68,125	
11/01/26	2,680,000	-	68,125	226,250
05/01/27	2,680,000	95,000	65,813	
11/01/27	2,585,000	-	65,813	226,625
05/01/28	2,585,000	100,000	63,375	
11/01/28	2,485,000	-	63,375	226,750
05/01/29	2,485,000	100,000	60,875	
11/01/29	2,385,000	-	60,875	221,750
05/01/30	2,385,000	110,000	58,250	
11/01/30	2,275,000	-	58,250	226,500
05/01/31	2,275,000	115,000	55,438	
11/01/31	2,160,000	-	55,438	225,875
05/01/32	2,160,000	120,000	52,500	
11/01/32	2,040,000	-	52,500	225,000
05/01/33	2,040,000	130,000	49,375	
11/01/33	1,910,000	-	49,375	228,750
05/01/34	1,910,000	135,000	46,063	
11/01/34	1,775,000	-	46,063	227,125
05/01/35	1,775,000	140,000	42,625	
11/01/35	1,635,000	-	42,625	225,250
05/01/36	1,635,000	145,000	39,063	
11/01/36	1,490,000	-	39,063	223,125
05/01/37	1,490,000	155,000	35,313	
11/01/37	1,335,000	-	35,313	225,625
05/01/38	1,335,000	165,000	31,313	
11/01/38	1,170,000	-	31,313	227,625
05/01/39	1,170,000	170,000	27,125	
11/01/39	1,000,000	-	27,125	224,250
05/01/40	1,000,000	180,000	22,750	
11/01/40	820,000	-	22,750	225,500
05/01/41	820,000	190,000	18,125	
11/01/41	630,000	-	18,125	226,250
05/01/42	630,000	200,000	13,250	
11/01/42	430,000	-	13,250	226,500
05/01/43	430,000	210,000	8,125	
11/01/43	220,000	-	8,125	226,250
05/01/44	220,000	220,000	5,500	225,500
Total		**$2,855,000**	**$1,661,125**	**$4,516,125**

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Community Development District

Adopted Budget

Debt Service Series 2016 Special Assessment Bonds - Palm Cove Project "Hidden Trails"

Description	Adopted Budget FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Projected Thru 9/30/26	Adopted Budget FY 2027
REVENUES:					
Special Assessments-On Roll	$ 278,275	$ 278,722	$ -	$ 278,722	$ 278,275
Interest Earnings	-	9,250	3,000	12,250	-
Carry Forward Surplus [(1)]	266,660	273,681	-	273,681	288,741
TOTAL REVENUES	**$ 544,935**	**$ 561,653**	**$ 3,000**	**$ 564,653**	**$ 567,016**
EXPENDITURES:					
Interest 11/1	$ 94,138	$ 94,138	$ -	$ 94,138	$ 91,775
Principal 11/1	90,000	$-	90,000	90,000	90,000
Interest 5/1	91,775	-	91,775	91,775	89,413
TOTAL EXPENDITURES	**$ 275,913**	**$ 94,138**	**$ 181,775**	**$ 275,913**	**$ 271,188**
Other Sources/(Uses)					
Interfund transfer In/(Out)	$ -	$ -	$ -	$ -	$ -
TOTAL OTHER SOURCES/(USES)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 275,913**	**$ 94,138**	**$ 181,775**	**$ 275,913**	**$ 271,188**
EXCESS REVENUES (EXPENDITURES)	**$ 269,022**	**$ 467,516**	**$ (178,775)**	**$ 288,741**	**$ 295,828**

[(1)] Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27	$89,413
Principal Due 11/1/27	$95,000
	$184,413

Gross Assessments	$ 296,037
Less: Discounts & Collections 6%	17,762
Net Assessments	**$ 278,275**

Product	Assessable Units	Total Gross Assessment	FY25 Gross Per Unit	FY26 Gross Per Unit	Increase/ (Decrease)
Hidden Trails					
Single Family	214	$ 296,036.90	$ 1,383.35	$ 1,383.35	$ -
Total	214	$ 296,036.90			

Sabal Palm

Community Development District

AMORTIZATION SCHEDULE

Debt Service Series 2016 Special Assessment Bonds - Palm Cove Project "Hidden Trails"

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
05/01/17	$4,055,000	4.000%	$-	$106,669	
11/01/17	4,055,000	4.000%	60,000	106,669	$273,338
05/01/18	3,995,000	4.000%	-	105,469	
11/01/18	3,995,000	4.000%	65,000	105,469	$275,938
05/01/19	3,930,000	4.000%	-	104,169	
11/01/19	3,930,000	4.000%	65,000	104,169	$273,338
05/01/20	3,865,000	4.000%	-	102,869	
11/01/20	3,865,000	4.000%	70,000	102,869	$275,738
05/01/21	3,795,000	4.000%	-	101,469	
11/01/21	3,795,000	4.000%	75,000	101,469	$277,938
05/01/22	3,720,000	4.000%	-	99,969	
11/01/22	3,720,000	4.000%	75,000	99,969	$274,938
05/01/23	3,645,000	5.250%	-	98,469	
11/01/23	3,645,000	5.250%	80,000	98,469	$276,938
05/01/24	3,565,000	5.250%	-	96,369	
11/01/24	3,565,000	5.250%	85,000	96,369	$277,738
05/01/25	3,480,000	5.250%	-	94,138	
11/01/25	3,480,000	5.250%	90,000	94,138	$278,275
05/01/26	3,390,000	5.250%	-	91,775	
11/01/26	3,390,000	5.250%	90,000	91,775	$273,550
05/01/27	3,300,000	5.250%	-	89,413	
11/01/27	3,300,000	5.250%	95,000	89,413	$273,825
05/01/28	3,205,000	5.250%	-	86,919	
11/01/28	3,205,000	5.250%	100,000	86,919	$273,838
05/01/29	3,105,000	5.250%	-	84,294	
11/01/29	3,105,000	5.250%	105,000	84,294	$273,588
05/01/30	3,000,000	5.250%	-	81,538	
11/01/30	3,000,000	5.250%	110,000	81,538	$273,075
05/01/31	2,890,000	5.250%	-	78,650	
11/01/31	2,890,000	5.250%	120,000	78,650	$277,300
05/01/32	2,770,000	5.250%	-	75,500	
11/01/32	2,770,000	5.250%	125,000	75,500	$276,000
05/01/33	2,645,000	5.250%	-	72,219	
11/01/33	2,645,000	5.250%	130,000	72,219	$274,438
05/01/34	2,515,000	5.250%	-	68,806	
11/01/34	2,515,000	5.250%	140,000	68,806	$277,613
05/01/35	2,375,000	5.250%	-	65,131	
11/01/35	2,375,000	5.250%	145,000	65,131	$275,263
05/01/36	2,230,000	5.500%	-	61,325	
11/01/36	2,230,000	5.500%	155,000	61,325	$277,650
05/01/37	2,075,000	5.500%	-	57,063	
11/01/37	2,075,000	5.500%	160,000	57,063	$274,125
05/01/38	1,915,000	5.500%	-	52,663	
11/01/38	1,915,000	5.500%	170,000	52,663	$275,325
05/01/39	1,745,000	5.500%	-	47,988	
11/01/39	1,745,000	5.500%	180,000	47,988	$275,975
05/01/40	1,565,000	5.500%	-	43,038	
11/01/40	1,565,000	5.500%	190,000	43,038	$276,075
05/01/41	1,375,000	5.500%	-	37,813	
11/01/41	1,375,000	5.500%	200,000	37,813	$275,625
05/01/42	1,175,000	5.500%	-	32,313	
11/01/42	1,175,000	5.500%	210,000	32,313	$274,625
05/01/43	965,000	5.500%	-	26,538	
11/01/43	965,000	5.500%	220,000	26,538	$273,075
05/01/44	745,000	5.500%	-	20,488	
11/01/44	745,000	5.500%	235,000	20,488	$275,975
05/01/45	510,000	5.500%	-	14,025	
11/01/45	510,000	5.500%	250,000	14,025	$278,050
05/01/46	260,000	5.500%	-	7,150	
11/01/46	260,000	5.500%	260,000	7,150	$274,300
Total			**$4,055,000**	**$4,208,463**	**$8,263,463**

Sabal Palm

Community Development District

Adopted Budget

Debt Service Series 2017 Special Assessment Bonds - South Project "Manor Parc South"

Description		Adopted Budget FY2026		Actuals Thru 7/31/26		Projected Next 2 Months		Projected Thru 9/30/26		Adopted Budget FY 2027
REVENUES:										
Special Assessments-On Roll	$	317,839	$	329,001	$	-	$	329,001	$	317,839
Interest Earnings		-		20,725		3,000		23,725		-
Carry Forward Surplus [1]		427,600		389,680		-		389,680		540,301
TOTAL REVENUES	**$**	**745,439**	**$**	**739,406**	**$**	**3,000**	**$**	**742,406**	**$**	**858,140**
EXPENDITURES:										
Interest 11/1	$	45,962	$	45,962	$	-	$	45,962	$	101,450
Principal 11/1		110,000		$110,000		-		110,000		115,000
Interest 5/1		46,143		103,788		(57,645)		46,143		99,006
TOTAL EXPENDITURES	**$**	**202,105**	**$**	**259,750**	**$**	**(57,645)**	**$**	**202,105**	**$**	**315,456**
Other Sources/(Uses)										
Interfund transfer In/(Out)	$	-	$	-	$	-	$	-	$	-
TOTAL OTHER SOURCES/(USES)	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**
TOTAL EXPENDITURES	**$**	**202,105**	**$**	**259,750**	**$**	**(57,645)**	**$**	**202,105**	**$**	**315,456**
EXCESS REVENUES (EXPENDITURES)	**$**	**543,334**	**$**	**479,657**	**$**	**60,645**	**$**	**540,301**	**$**	**542,683**

[1] Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27	$99,006
Principal Due 11/1/27	$115,000
	$214,006

Gross Assessments	$	338,126
Less: Discounts & Collections 6%		20,288
Net Assessments	**$**	**317,839**

Product	Assessable Units	Total Gross Assessment	FY25 Gross Per Unit	FY26 Gross Per Unit	Increase/ (Decrease)
Manor Parc					
Single Family 30'	100	$ 135,542.00	$ 1,355.42	$ 1,355.42	$ -
Single Family 40'	139	$ 202,584.16	$ 1,457.44	$ 1,457.44	$ -
Total	100	$ 338,126.16			

Sabal Palm

Community Development District

AMORTIZATION SCHEDULE

Debt Service Series 2017 Special Assessment Bonds - South Project "Manor Parc South"

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/17	$4,945,000	3.500%	$-	$60,588	
05/01/18	4,945,000	3.500%	-	116,019	176,606
11/01/18	4,945,000	3.500%	85,000	116,019	
05/01/19	4,860,000	3.500%	-	114,531	315,550
11/01/19	4,860,000	3.500%	85,000	114,531	
05/01/20	4,775,000	3.500%	-	113,044	312,575
11/01/20	4,775,000	3.500%	90,000	113,044	
05/01/21	4,685,000	3.500%	-	111,469	314,513
11/01/21	4,685,000	3.500%	95,000	111,469	
05/01/22	4,590,000	3.500%	-	109,806	316,275
11/01/22	4,590,000	3.500%	95,000	109,806	
05/01/23	4,495,000	4.250%	-	108,144	312,950
11/01/23	4,495,000	4.250%	100,000	108,144	
05/01/24	4,395,000	4.250%	-	106,019	314,163
11/01/24	4,395,000	4.250%	105,000	106,019	
05/01/25	4,290,000	4.250%	-	103,788	314,806
11/01/25	4,290,000	4.250%	110,000	103,788	
05/01/26	4,180,000	4.250%	-	101,450	315,238
11/01/26	4,180,000	4.250%	115,000	101,450	
05/01/27	4,065,000	4.250%	-	99,006	315,456
11/01/27	4,065,000	4.250%	115,000	99,006	
05/01/28	3,950,000	4.250%	-	96,563	310,569
11/01/28	3,950,000	4.250%	120,000	96,563	
05/01/29	3,830,000	4.750%	-	94,013	310,575
11/01/29	3,830,000	4.750%	125,000	94,013	
05/01/30	3,705,000	4.750%	-	91,044	310,056
11/01/30	3,705,000	4.750%	135,000	91,044	
05/01/31	3,570,000	4.750%	-	87,838	313,881
11/01/31	3,570,000	4.750%	140,000	87,838	
05/01/32	3,430,000	4.750%	-	84,513	312,350
11/01/32	3,430,000	4.750%	145,000	84,513	
05/01/33	3,285,000	4.750%	-	81,069	310,581
11/01/33	3,285,000	4.750%	155,000	81,069	
05/01/34	3,130,000	4.750%	-	77,388	313,456
11/01/34	3,130,000	4.750%	160,000	77,388	
05/01/35	2,970,000	4.750%	-	73,588	310,975
11/01/35	2,970,000	4.750%	170,000	73,588	
05/01/36	2,800,000	4.750%	-	69,550	313,138
11/01/36	2,800,000	4.750%	175,000	69,550	
05/01/37	2,625,000	4.750%	-	65,394	309,944
11/01/37	2,625,000	4.750%	185,000	65,394	
05/01/38	2,440,000	5.000%	-	61,000	311,394
11/01/38	2,440,000	5.000%	195,000	61,000	
05/01/39	2,245,000	5.000%	-	56,125	312,125
11/01/39	2,245,000	5.000%	205,000	56,125	
05/01/40	2,040,000	5.000%	-	51,000	312,125
11/01/40	2,040,000	5.000%	215,000	51,000	
05/01/41	1,825,000	5.000%	-	45,625	311,625
11/01/41	1,825,000	5.000%	225,000	45,625	
05/01/42	1,600,000	5.000%	-	40,000	310,625
11/01/42	1,600,000	5.000%	235,000	40,000	
05/01/43	1,365,000	5.000%	-	34,125	309,125
11/01/43	1,365,000	5.000%	245,000	34,125	
05/01/44	1,120,000	5.000%	-	28,000	307,125
11/01/44	1,120,000	5.000%	260,000	28,000	
05/01/45	860,000	5.000%	-	21,500	309,500
11/01/45	860,000	5.000%	275,000	21,500	
05/01/46	585,000	5.000%	-	14,625	311,125
11/01/46	585,000	5.000%	285,000	14,625	
05/01/47	300,000	5.000%	-	7,500	307,125
11/01/47	300,000	5.000%	300,000	7,500	307,500
Total			**$4,945,000**	**$4,588,050**	**$9,533,050**

Sabal Palm

Community Development District

Non-Ad Valorem Assessments Comparison

FY2026-2027

Neighborhood	O&M Units	Series 2014 Units	Series 2016 Units	Series 2017 Units	Annual Maintenance Assessments							Annual Debt Assessments			Total Assessed Per Unit		
					FY 2027			FY2026			Increase/ (decrease)	FY 2027	FY2026	Increase/ (decrease)	FY 2027	FY2026	Increase/ (decrease)
					Admin	Field	Total	Admin	Field	Total							
Central Parc																	
Single Family	253	253	0	0	$187.85	$1,740.69	$1,928.55	$160.27	$1,441.45	$1,601.72	**$326.83**	**$961.86**	$961.86	**$0.00**	**$2,890.41**	$2,563.58	**$326.83**
Manor Parc																	
Single Family 30'	100	0	0	100	$187.85	$1,741.31	$1,929.17	$160.27	$1,369.89	$1,530.16	**$399.01**	**$1,355.42**	$1,355.42	**$0.00**	**$3,284.59**	$2,885.58	**$399.01**
Single Family 40'	139	0	0	139	$187.85	$1,741.31	$1,929.17	$160.27	$1,369.89	$1,530.16	**$399.01**	**$1,457.44**	$1,457.44	**$0.00**	**$3,386.61**	$2,987.60	**$399.01**
Hidden Trails																	
Single Family	214	0	214	0	$187.85	$1,550.55	$1,738.41	$160.27	$1,316.77	$1,477.04	**$261.37**	**$1,383.35**	$1,383.35	**$0.00**	**$3,121.76**	$2,860.39	**$261.37**
Total	706	253	214	239													