

Sabal Palm
Community Development District

Adopted Budget
FY 2026



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Sabal Palm
Community Development District
Adopted Budget
General Fund

Description	Adopted FY2025	Actuals Thru 7/31/25	Projected Next 2 Months	Projected Thru 9/30/25	Adopted FY 2026
REVENUES:					
Special Assessments - On Roll	\$ 943,980	\$ 951,151	\$ -	\$ 951,151	\$ 1,021,811
Interest income	-	29,194	3,500	32,694	10,000
Misc. Income	-	420	-	420	-
TOTAL REVENUES	\$ 943,980	\$ 980,765	\$ 3,500	\$ 984,265	\$ 1,031,811

EXPENDITURES:

Administrative:

District Engineer Fees	\$ 15,000	\$ 8,468	\$ 2,823	\$ 11,291	\$ 15,000
District Counsel Fees	17,500	10,849	3,616	14,465	17,500
Annual Audit	5,400	4,000	1,500	5,500	5,600
Assessment Administration	4,213	4,213	-	4,213	4,508
Dissemination Agent	2,972	2,477	495	2,972	3,180
Trustee Fees	10,500	7,000	3,500	10,500	10,500
District Management Fees	43,870	36,558	7,312	43,870	46,941
Information Technology	500	417	83	500	500
District Website Administration	1,070	892	178	1,070	1,145
Telephone	50	-	50	50	50
Postage & Delivery	500	949	316	1,265	500
General Liability and Public Officials Insurance	8,000	7,624	-	7,624	8,000
Printing & Binding	250	530	177	707	250
Legal Advertising	1,000	1,087	362	1,449	1,000
Bank Fees and Other Charges	1,750	653	218	871	750
Office Supplies	50	-	50	50	50
Dues, Licenses & Subscriptions	175	175	-	175	175
Contingency	500	-	500	500	400
Property Taxes	315	319	-	319	315
TOTAL ADMINISTRATIVE	\$ 113,615	\$ 86,211	\$ 21,180	\$ 107,391	\$ 116,364

Field Operations & Maintenance

Sabal North (Central Parc)

Field Management	\$ 16,200	\$ 13,500	\$ 2,700	\$ 16,200	16,200
Security	9,240	8,022	1,400	9,422	9,240
Internet/Cable	2,400	2,115	400	2,515	2,400
Electric/Street Lighting	36,300	24,980	8,327	33,307	36,300
Landscape Lighting	-	-	-	-	10,000
Water	5,000	1,604	535	2,139	5,000
Pressure Washing	5,000	850	5,000	5,850	10,000
Landscape Maintenance	85,919	65,085	13,017	78,102	85,919
Tree Trimming	-	-	-	-	23,000
Mulch	-	-	-	-	10,000
Landscape Replacement - Flowers	-	-	-	-	2,500
Drain Cleaning	-	-	-	-	3,173
Lake and Canal Maint	11,101	8,800	1,760	10,560	11,100
Irrigation Repairs	15,000	22,144	4,429	26,573	15,000
Repairs & Maintenance	12,500	11,553	2,311	13,864	10,000
Camera Repairs	-	-	-	-	9,000
Janitorial Services	13,900	10,191	2,310	12,501	13,900
Pool Maintenance	8,700	12,468	1,885	14,353	8,700
Pool Repairs	-	-	2,500	2,500	7,500
Cabana Maintenance	10,000	765	8,000	8,765	9,000
Pest Control - Iguana Removal	-	-	-	-	2,500
Operating Supplies	4,600	4,568	5,500	10,068	5,000
Permits	3,200	4,150	1,525	5,675	4,000
Property Insurance	8,000	6,678	-	6,678	7,000
Contingency	20,000	18,670	6,223	24,893	10,000
Reserves	11,000	-	3,559	3,559	16,374
Sub Total Sabal North (Central Parc)	\$ 278,059	\$ 216,143	\$ 71,380	\$ 287,523	\$ 342,806

Sabal Palm
Community Development District
Adopted Budget
General Fund

Description	Adopted FY2025	Actuals Thru 7/31/25	Projected Next 2 Months	Projected Thru 9/30/25	Adopted FY 2026
Sabal South (Manor Parc)					
Field Management Services	\$ 15,000	\$ 12,500	\$ 2,500	\$ 15,000	\$ 15,000
Security	16,000	16,940	2,350	19,290	16,000
Internet/Cable	2,500	2,163	433	2,596	2,500
Lighting/Electrical	12,000	9,086	3,029	12,115	12,000
Water	1,750	1,249	416	1,665	2,000
Property Insurance	7,000	5,844	-	5,844	7,000
Landscape Maintenance	137,790	120,745	40,248	160,993	137,790
Tree Trimming	-	-	-	-	-
Mulch	-	-	-	-	8,000
Annual Flowers	-	-	-	-	2,000
Pressure Washing	5,250	1,350	450	1,800	5,250
Lake and Canal Maint	14,546	11,000	3,667	14,667	14,550
Irrigation Repairs	5,000	17,726	5,909	23,635	15,000
Janitorial Services	9,266	7,050	2,350	9,400	9,500
Pool Maintenance	10,000	10,237	1,885	12,122	11,000
Cabana Maintenance	5,000	-	5,000	5,000	5,370
Permits	25,000	2,450	1,050	3,500	3,500
Refuse Service	4,000	667	469	1,136	800
Drain Cleaning	-	-	-	-	3,000
Drainage Repairs/Preventative	4,203	350	3,000	3,350	5,000
Contingency	-	15,303	9,143	24,446	32,500
Reserves	31,000	-	8,500	8,500	-
Sub Total Sabal South (Manor Parc)	\$ 305,306	\$ 234,660	\$ 90,398	\$ 325,058	\$ 307,760

Palm Cove (Hidden Trails)					
Field Management Services	\$ 14,000	\$ 11,667	\$ 2,333	\$ 14,000	\$ 14,000
Security	5,000	3,500	700	4,200	5,000
Internet/Cable	2,500	1,959	400	2,359	2,500
Electric/Street Lighting	46,200	31,225	10,500	41,725	46,200
Water	2,000	821	274	1,095	1,500
Property Insurance	6,500	5,426	-	5,426	6,500
Repairs & Maintenance	5,000	15,294	5,098	20,392	10,000
Landscape Maintenance	95,150	71,445	22,215	93,660	88,860
Landscape Enhancements	-	-	-	-	19,000
Tree Trimming	-	25,380	-	25,380	6,000
Mulch	-	-	-	-	8,000
Pressure Washing	2,500	850	-	850	6,500
Lake and Canal Maint	8,080	11,628	3,876	15,504	8,080
Drain Cleaning	-	-	-	-	2,684
Irrigation Repairs	3,000	7,458	2,486	9,944	3,000
Janitorial Services	8,070	6,168	1,342	7,510	8,058
Cabana Maintenance	10,000	7,721	1,885	9,606	10,000
Permits	4,000	1,225	1,800	3,025	4,000
Contingency	15,000	2,713	904	3,617	5,000
Reserves	20,000	-	6,000	6,000	10,000
Sub Total Palm Cove (Hidden Trails)	\$ 247,000	\$ 204,480	\$ 59,813	\$ 264,293	\$ 264,882

TOTAL EXPENDITURES	\$ 943,980	\$ 741,494	\$ 242,771	\$ 984,265	\$ 1,031,811
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EXCESS REVENUES (EXPENDITURES)	\$ 0	\$ 239,271	\$ (239,271)	\$ 0	\$ 0
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Gross Assessments	\$ 1,087,034
Less: Discounts & Collections 6%	65,222
Net Assessments	\$ 1,021,811

Product	Assessable Units	Total Gross Assessment	FY25 Gross Per Unit	FY26 Gross Per Unit	Increase/ (Decrease)
Central Parc					
Single Family	253	\$ 405,236.00	\$ 1,272.29	\$ 1,601.72	\$ 329.43
Manor Parc					
Single Family 30'	100	\$ 153,016.55	\$ 1,530.17	\$ 1,530.17	\$ (0.00)
Single Family 40'	139	\$ 212,693.01	\$ 1,530.17	\$ 1,530.17	\$ (0.00)
Hidden Trails					
Single Family	214	\$ 316,087.94	\$ 1,399.08	\$ 1,477.05	\$ 77.97
Total	706	\$ 1,087,033.50			

Sabal Palm
Community Development District
Budget Narrative
Fiscal Year 2026

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 Technologies, 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, Lyles, Mauro & Ramsey, 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.

Sabal Palm
Community Development District
Budget Narrative
Fiscal Year 2026

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 maintenance.

Internet/Cable

The District has an account to provide Internet and TV service with **Comcast** at 5704 NW 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 **Shinto & Landscaping** 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.

Sabal Palm
Community Development District
Budget Narrative
Fiscal Year 2026

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 **Shinto & Landscaping** 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 **911 Commercial 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 2026

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 **911 Commercial Cleaning** 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 maintenance.

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 |

Sabal Palm
Community Development District
Budget Narrative
Fiscal Year 2026

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 and entrances. Turnpike Wall rtrimming was completed and not needed again until 2027.

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 **911 Commercial 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
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	-	16,654	16,654
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	\$1,677,779	\$4,532,779

Sabal Palm Community Development District

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

Description	Adopted FY2025	Actuals Thru 7/31/25	Projected Next 2 Months	Projected Thru 9/30/25	Adopted FY 2026
REVENUES:					
Special Assessments-On Roll	\$ 278,275	\$ 282,695	\$ -	\$ 282,695	\$ 278,275
Interest Earnings	-	15,284	3,000	18,284	-
Carry Forward Surplus ⁽¹⁾	220,487	237,998	-	237,998	266,660
TOTAL REVENUES	\$ 498,762	\$ 535,977	\$ 3,000	\$ 538,977	\$ 544,935
EXPENDITURES:					
Interest 11/1	\$ 96,369	\$ 96,369	\$ -	\$ 96,369	\$ 94,138
Principal 11/1	85,000	\$85,000	-	85,000	90,000
Interest 5/1	94,138	94,138	-	94,138	91,775
TOTAL EXPENDITURES	\$ 275,506	\$ 275,506	\$ -	\$ 275,506	\$ 275,913
Other Sources/(Uses)					
Interfund transfer In/(Out)	\$ -	\$ (3,189)	\$ -	\$ (3,189)	\$ -
TOTAL OTHER SOURCES/(USES)	\$ -	\$ (3,189)	\$ -	\$ (3,189)	\$ -
TOTAL EXPENDITURES	\$ 275,506	\$ 272,317	\$ -	\$ 272,317	\$ 275,913
EXCESS REVENUES (EXPENDITURES)	\$ 223,255	\$ 263,660	\$ 3,000	\$ 266,660	\$ 269,022

⁽¹⁾ Carry Forward is Net of Reserve Requirement

Interest Due 11/1/26	\$91,775
Principal Due 11/1/26	\$90,000
	\$181,775

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 FY2025	Actuals Thru 7/31/25	Projected Next 2 Months	Projected Thru 9/30/25	Adopted FY 2026
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⁾	327,786	389,680	-	389,680	427,600
TOTAL REVENUES	\$ 645,625	\$ 739,406	\$ 3,000	\$ 742,406	\$ 745,438
EXPENDITURES:					
Interest 11/1	\$ 106,019	\$ 106,019	\$ -	\$ 106,019	\$ 103,788
Principal 11/1	105,000	\$105,000	-	105,000	110,000
Interest 5/1	103,788	103,788	-	103,788	101,450
TOTAL EXPENDITURES	\$ 314,806	\$ 314,806	\$ -	\$ 314,806	\$ 315,238
Other Sources/(Uses)					
Interfund transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	-
TOTAL OTHER SOURCES/(USES)	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 314,806	\$ 314,806	\$ -	\$ 314,806	\$ 315,238
EXCESS REVENUES (EXPENDITURES)	\$ 330,818	\$ 424,600	\$ 3,000	\$ 427,600	\$ 430,201

⁽¹⁾ Carry Forward is Net of Reserve Requirement

Interest Due 11/1/26	\$101,450
Principal Due 11/1/26	\$115,000
	\$216,450

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
FY2025-2026

Neighborhood	O&M Units	Series 2014 Units	Series 2016 Units	Series 2017 Units	Annual Maintenance Assessments							Annual Debt Assessments			Total Assessed Per Unit		
					FY 2026			FY2025			Increase/ (decrease)	FY 2026	FY2025	Increase/ (decrease)	FY 2026	FY2025	Increase/ (decrease)
					Admin	Field	Total	Admin	Field	Total							
Central Parc																	
Single Family	253	253	0	0	\$160.27	\$1,441.45	\$1,601.72	\$171.20	\$1,101.09	\$1,272.29	\$329.43	\$961.86	\$1,291.29	-\$329.43	\$2,563.58	\$2,563.58	\$0.00
Manor Parc																	
Single Family 30'	100	0	0	100	\$160.27	\$1,369.89	\$1,530.17	\$171.20	\$1,358.97	\$1,530.17	\$0.00	\$1,355.42	\$1,355.42	\$0.00	\$2,885.59	\$2,885.59	\$0.00
Single Family 40'	139	0	0	139	\$160.27	\$1,369.89	\$1,530.17	\$171.20	\$1,358.97	\$1,530.17	\$0.00	\$1,457.44	\$1,457.44	\$0.00	\$2,987.61	\$2,987.61	\$0.00
Hidden Trails																	
Single Family	214	0	214	0	\$160.27	\$1,316.77	\$1,477.05	\$171.20	\$1,227.88	\$1,399.08	\$77.97	\$1,383.35	\$1,383.35	\$0.00	\$2,860.40	\$2,782.43	\$77.97
Total	706	253	214	239													