Buckhead Trails

Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2026

Final Adopted Budget

Prepared by:

INFRAMARK

INFRASTRUCTURE MANAGEMENT SERVICES

Summary of Revenues, Expenditures and Changes in Fund Balances

ACCOUNT DESCRIPTION		ADOPTED BUDGET FY 2025		ANNUAL BUDGET FY 2026
REVENUES				
Operations & Maintenance Assmts - On Roll	$	-		1,440,695
Developer Contributions	$	515,745		-
TOTAL REVENUES	**$**	**515,745**	**$**	**1,440,695**
EXPENDITURES				
Financial and Administrative				
Supervisor Fees	$	12,000	$	12,000
Proserv - administrative	$	4,500		4,500
Proserv - construction accounting	$	9,000		6,000
Proserv - dissemination agent	$	11,500		10,000
Proserv - info technology	$	600		600
Proserv - Recording secretary	$	2,400		2,400
Trustee fees	$	6,500		6,500
District counsel	$	9,500		15,000
District engineer	$	9,500		12,500
Profserv - District manager	$	25,000		25,000
Profserv - Accounting Services	$	9,000		9,000
Auditing Services	$	6,000		7,000
Website Compliance	$	1,600		1,600
Postage	$	500		500
Profserv - Rentals and Leases	$	600		600
Legal advertising	$	3,500		3,500
Bank fees	$	100		100
Profserv - Financial And revenue collections	$	1,200		5,000
Meeting expenses	$	1,000		1,000
Key Fob Distribution	$	2,000		2,000
Profserv - Website administration	$	1,200		1,200
Office supplies	$	100		-
Janitorial supplies	$	1,500		-
Dues, Licenses, Subscriptions	$	175		175
Field Management	$	-		16,000
Loan Interest Expense	$	-		7,650
Loan Repayment	$	-		50,000
Total Financial and Administrative	**$**	**118,975**	**$**	**199,825**

Insurance				
General Liability	$	3,146	$	3,846
Public Officials Insurance	$	2,574		2,738
Property & Casualty Insurance	$	20,000		25,000
Deductible	$	1,000		2,500
Total Insurance	**$**	**26,720**	**$**	**34,084**
Utility Services				
Electric Utility Services	$	-	$	35,000
Street Lights	$	50,000	$	362,226
Amenity Internet	$	-	$	900
Water/Waste	$	-	$	10,000
Total Utility Services	**$**	**50,000**	**$**	**408,126**
Amenity				
Janitorial services - contract	$	16,000	$	10,000
Pool - contract	$	24,000	$	20,000
Amenity center pest control	$	1,800	$	1,200
Pool - R&M	$	3,000	$	3,000
Monument, entrance and wall - R&M	$	10,000	$	10,000
Security cameras - R&M	$	2,000	$	2,000
Security system monitoring	$	6,000	$	6,000
Amenity center - R&M	$	10,000	$	6,000
Side walk & Pavement repair	$	2,000	$	2,000
Garbage collection	$	3,000	$	2,000
Miscellaneous maintenance	$	10,000	$	-
Amenity Furniture - R&M	$	5,000	$	5,000
Access control maintenance &repair	$	5,000	$	1,500
Special events	$	10,000	$	2,000
Dog waste station - contract	$	4,000	$	4,000
Storm Cleanup Contingency	$	-	$	20,000
Misc-Contingency	$	250	$	10,000
Total Amenity	***$***	***112,050***	***$***	***104,700***
Total Landscape and Pond Maintenance				
Landscape - contract	$	150,000	$	500,000
Aquatic control - contract	$	38,000	$	60,000
Landscape - Irrigation R&M	$	20,000	$	20,000
Landscape - mulch	$	-	$	35,000
Landscape - annuals	$	-	$	12,500
Landscape - plant replacement program	$	-	$	30,000
Water Use Reporting	$	-	$	12,000
Mitigation Maintenance	$	-	$	11,560

Herbaceous Treatment - Amenity	$	-	$	3,900
Wildlife Control	$	-	$	9,000
Total Landscape and Pond Maintenance	***$***	***208,000***	***$***	***693,960***
TOTAL EXPENDITURES	**$**	**515,745**	**$**	**1,440,695**
FUND BALANCE, BEGINNING	$	266,997	$	392,298
FUND BALANCE, ENDING	**$**	**266,997**	**$**	**392,298**

Summary of Revenues, Expenditures and Changes in Fund Balances
Series 2022 Bonds
Fiscal Year 2025

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2025	ACTUAL THRU 4/30/2025	PROJECTED January- 9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026	NOTES
REVENUES						
Interest - Investments	$ -	$ -	$ -	$ -	$ -	estimated based on actuals yr to date
Special Assmnts- Tax Collector	867,563	-	867,563	$ 867,563	-	
Special Assmnts- CDD Collected	-	-	-	$ -	-	
TOTAL REVENUES	**$ 867,563**	**$ -**	**$ 867,563**	**$ 867,563**	**$ -**	
EXPENDITURES						
Debt Service						
Principal Prepayments	$ -	$ -	$ -	$ -	$ -	
Principal Debt Retirement	180,000	-	180,000	180,000	-	
Interest Expense Series	687,563	-	687,563	687,563	-	
TOTAL EXPENDITURES	**$ 867,563**	**$ -**	**$ 867,563**	**$ 867,563**	**$ -**	
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	-	-	
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	$ -	$ -	$ -	$ -	$ -	
TOTAL OTHER SOURCES (USES)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net change in fund balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
FUND BALANCE, BEGINNING	$ -	$ -	$ -	$ -	$ -	
FUND BALANCE, ENDING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT		
	11/1/2024	**11/1/2025**
Series 2022 Bonds:	**$ 12,175,000**	**$ 11,985,000**

Assessment Summary
Fiscal Year 2026 vs. Fiscal Year 2025

SERIES 2022 ASSESSMENT AREA											
			Fiscal Year 2025				Fiscal Year 2026				
Lot Size	Series 2022 Unit Count	O&M Unit Count	Debt Service Per Unit		O&M Per Unit (1)	FY 2025 Total	Debt Service Per Unit		O&M Per Unit (1)	FY 2026 Total	Total Increase / (Decrease) in Annual Assmt
SINGLE FAMILY 40	18	18	$1,276.31		$441.01	**$1,717.32**	$1,276.31		$1,231.94	**$2,508.25**	**$791**
SINGLE FAMILY 45	122	122	$1,435.85		$496.14	**$1,931.99**	$1,435.85		$1,385.93	**$2,821.78**	**$890**
SINGLE FAMILY 50	47	47	$1,595.39		$551.27	**$2,146.66**	$1,595.39		$1,539.92	**$3,135.32**	**$989**
SINGLE FAMILY 52	237	237	$1,659.21		$573.32	**$2,232.53**	$1,659.21		$1,601.52	**$3,260.73**	**$1,028**
SINGLE FAMILY 60	136	136	$1,914.47		$661.52	**$2,575.99**	$1,914.47		$1,847.91	**$3,762.38**	**$1,186**
SUBTOTAL	**560**	**560**									

SERIES 2024 ASSESSMENT AREA											
			FISCAL YEAR 2025				FISCAL YEAR 2026				
Lot Size	Series 2023 Unit Count	O&M Unit Count	Debt Service Per Unit, Pre-Paydown	Debt Service Per Unit, Post-Paydown	O&M Per Unit (1)	FY 2025 TOTAL	Debt Service Per Unit, Pre-Paydown	Debt Service Per Unit, Post-Paydown	O&M Per Unit (1)	FY 2026	Total Increase / (Decrease) in Annual Assmt
SINGLE FAMILY 40	113	113	$3,267.44	$1,382.98	$441.01	**$1,823.99**	$3,267.44	$1,382.98	$1,231.94	**$2,614.92**	**$791**
SINGLE FAMILY 50	75	75	$4,084.30	$1,728.72	$551.27	**$2,279.99**	$4,084.30	$1,728.72	$1,539.92	**$3,268.65**	**$989**
SINGLE FAMILY 60	31	31	$4,901.16	$2,074.47	$661.52	**$2,735.99**	$4,901.16	$2,074.47	$1,847.91	**$3,922.38**	**$1,186**
SINGLE FAMILY 40 PP	107	107	$0.00	$1,382.98	$441.01	**$1,823.99**	$0.00	$1,382.98	$1,231.94	**$2,614.92**	**$791**
SINGLE FAMILY 50 PP	113	113	$0.00	$1,728.72	$551.27	**$2,279.99**	$0.00	$1,728.72	$1,539.92	**$3,268.65**	**$989**
SINGLE FAMILY 60 PP	11	11	$0.00	$2,074.47	$661.52	**$2,735.99**	$0.00	$2,074.47	$1,847.91	**$3,922.38**	**$1,186**
SUBTOTAL	**450**	**450**									