

Aurora Oaks
Community Development District

FISCAL YEAR 2027

Proposed Budget

11-Jun-26

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

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Aurora Oaks

Community Development District

Operating Budget

FY 2027



Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
General Fund

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/- Budget	ANNUAL
	BUDGET FY 2026	THRU 3/31/2026	April- 9/30/2026	PROJECTED FY 2026		BUDGET FY 2027
REVENUES						
Interest - Investments	\$0.00	\$58.00	\$0.00	\$58.00	0%	\$0.00
Special Assmnts- Tax Collector	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Special Assmnts- Discounts	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Special Assmnts- CDD Collected	\$610,962.00	\$281,271.00	\$329,691.00	\$610,962.00	0%	\$610,962.00
TOTAL REVENUES	\$610,962.00	\$281,329.00	\$329,691.00	\$611,020.00	0%	\$610,962.00
EXPENDITURES						
<i>Financial and Administrative</i>						
Supervisor Fees	\$9,600.00	\$0.00	\$9,600.00	\$9,600.00	0%	\$9,600.00
District Management	\$25,000.00	\$14,584.00	\$10,416.00	\$25,000.00	0%	\$25,000.00
ProfServ-Field Management	\$14,257.00	\$7,128.00	\$7,129.00	\$14,257.00	0%	\$14,257.00
Financial & Revenue Collections	\$3,500.00	\$3,230.00	\$270.00	\$3,500.00	0%	\$3,500.00
Accounting Services	\$17,500.00	\$10,208.00	\$7,292.00	\$17,500.00	0%	\$17,500.00
ProfServ-Dissemination Agent	\$2,500.00	\$2,917.00	\$0.00	\$2,917.00	17%	\$2,500.00
Website Administration	\$1,500.00	\$4,000.00	\$0.00	\$4,000.00	167%	\$1,500.00
District Engineer	\$12,500.00	\$0.00	\$12,500.00	\$12,500.00	0%	\$12,500.00
District Counsel	\$12,500.00	\$1,685.00	\$10,815.00	\$12,500.00	0%	\$12,500.00
ProfServ-Trustee Fees	\$4,000.00	\$4,256.00	\$0.00	\$4,256.00	6%	\$4,000.00
Auditing Services	\$5,200.00	\$8,000.00	\$0.00	\$8,000.00	54%	\$5,200.00
Postage, Phone, Faxes, Copies	\$150.00	\$18.00	\$132.00	\$150.00	0%	\$150.00
Legal Advertising	\$1,500.00	\$165.00	\$1,335.00	\$1,500.00	0%	\$1,500.00
Bank Fees	\$200.00	\$621.00	\$0.00	\$621.00	211%	\$500.00
Dues, Licenses, Subscriptions	\$175.00	\$175.00	\$0.00	\$175.00	0%	\$175.00
Clubhouse Office Supplies	\$100.00	\$0.00	\$100.00	\$100.00	0%	\$100.00
Website Compliance	\$1,800.00	\$0.00	\$1,800.00	\$1,800.00	0%	\$3,600.00
Disclosure Report	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	0%	\$3,500.00
Administrative Services	\$250.00	\$0.00	\$250.00	\$250.00	0%	\$250.00
Assessment Roll	\$5,000.00	\$2,917.00	\$2,083.00	\$5,000.00	0%	\$5,000.00
Disclosure Report	\$0.00	\$3,500.00	\$0.00	\$3,500.00	0%	\$0.00
Misc-Assessment Collection Cost	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Total Financial and Administrative	\$120,732.00	\$63,404.00	\$67,222.00	\$130,626.00	8%	\$122,832.00
<i>Insurance</i>						
Insurance - General Liability	\$4,075.00	\$2,915.00	\$1,160.00	\$4,075.00	0%	\$4,075.00
Public Officials Insurance	\$2,475.00	\$2,385.00	\$90.00	\$2,475.00	0%	\$2,475.00
Insurance -Property & Casualty	\$28,215.00	\$0.00	\$28,215.00	\$28,215.00	0%	\$28,215.00
Total Insurance	\$34,765.00	\$5,300.00	\$29,465.00	\$34,765.00	0%	\$34,765.00

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/- Budget	ANNUAL
	BUDGET FY 2026	THRU 3/31/2026	April- 9/30/2026	PROJECTED FY 2026		BUDGET FY 2027
Utility Services						
Utility - Electric	\$18,810.00	\$1,296.00	\$17,514.00	\$18,810.00	0%	\$18,810.00
Street Lights	\$94,050.00	\$16,200.00	\$77,850.00	\$94,050.00	0%	\$94,050.00
Internet Services	\$1,129.00	\$0.00	\$1,129.00	\$1,129.00	0%	\$1,129.00
Utility - Water & Sewer	\$12,540.00	\$0.00	\$12,540.00	\$12,540.00	0%	\$12,540.00
Total Utility Services	\$126,529.00	\$17,496.00	\$109,033.00	\$126,529.00	0%	\$126,529.00
Amenity						
Contracts-Janitorial Services	\$9,405.00	\$0.00	\$9,405.00	\$9,405.00	0%	\$9,405.00
Janitorial Supplies	\$891.00	\$0.00	\$891.00	\$891.00	0%	\$891.00
Garbage Dumpster Expense	\$6,270.00	\$0.00	\$6,270.00	\$6,270.00	0%	\$6,270.00
R&M - Amenity Center	\$12,540.00	\$0.00	\$12,540.00	\$12,540.00	0%	\$12,540.00
Access Control	\$2,376.00	\$0.00	\$2,376.00	\$2,376.00	0%	\$2,376.00
Dog Waste Station Service & Supplies	\$1,782.00	\$0.00	\$1,782.00	\$1,782.00	0%	\$1,782.00
Reserves - Boundary Walls/Fences/Monuments	\$6,270.00	\$0.00	\$6,270.00	\$6,270.00	0%	\$6,270.00
Pavement & Signage Repairs	\$7,524.00	\$0.00	\$7,524.00	\$7,524.00	0%	\$7,524.00
Contracts-Pools	\$14,257.00	\$0.00	\$14,257.00	\$14,257.00	0%	\$14,257.00
Pool Maintenance-Additional Cleaning	\$2,970.00	\$0.00	\$2,970.00	\$2,970.00	0%	\$2,970.00
Special Events	\$594.00	\$0.00	\$594.00	\$594.00	0%	\$594.00
Holiday Decoration	\$2,970.00	\$0.00	\$2,970.00	\$2,970.00	0%	\$2,970.00
Pool Permits	\$416.00	\$0.00	\$416.00	\$416.00	0%	\$416.00
Facility A/C & Heating Maintenance & Repair	\$1,188.00	\$0.00	\$1,188.00	\$1,188.00	0%	\$1,188.00
Playground Equipment and Maintenance	\$2,508.00	\$0.00	\$2,508.00	\$2,508.00	0%	\$2,508.00
Total Amenity	\$71,961.00	\$0.00	\$71,961.00	\$71,961.00	0%	\$71,961.00
Landscape and Pond Maintenance						
Contractual Landscaping Maint.	\$172,425.00	\$37,400.00	\$135,025.00	\$172,425.00	0%	\$172,425.00
R&M Landscape	\$6,270.00	\$9,600.00	\$0.00	\$9,600.00	53%	\$6,270.00
Landscape - Mulch	\$12,445.00	\$0.00	\$12,445.00	\$12,445.00	0%	\$12,445.00
Landscape - Annuals	\$15,675.00	\$0.00	\$15,675.00	\$15,675.00	0%	\$15,675.00
Plant Replacement Program	\$18,810.00	\$0.00	\$18,810.00	\$18,810.00	0%	\$16,710.00
Irrigation Maintenance	\$9,405.00	\$0.00	\$9,405.00	\$9,405.00	0%	\$9,405.00
Contracts-Aquatic Control	\$21,945.00	\$0.00	\$21,945.00	\$21,945.00	0%	\$21,945.00
Total Landscape and Pond Maintenance	\$256,975.00	\$47,000.00	\$213,305.00	\$260,305.00	1%	\$254,875.00
TOTAL EXPENDITURES	\$610,962.00	\$133,200.00	\$490,986.00	\$624,186.00	2%	\$610,962.00
Excess (deficiency) of revenues	\$0.00	\$148,129.00	-\$161,295.00	-\$13,166.00	0%	\$0.00
Net change in fund balance	\$0.00	\$148,129.00	-\$161,295.00	-\$13,166.00	0%	\$0.00
FUND BALANCE, BEGINNING	\$14,483.00	\$14,483.00	\$0.00	\$14,483.00	0%	\$1,317.00
FUND BALANCE, ENDING	\$14,483.00	\$162,612.00	-\$161,295.00	\$1,317.00	-91%	\$1,317.00

Budget Narrative
Fiscal Year 2027

REVENUES

Interest-Investments

The District earns interest on its operating accounts.

Operations & Maintenance Assessments – On Roll

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Financial and Administrative

Supervisor Fees

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon four supervisors attending 14 meetings.

District Management

The District retains the services of a consulting manager, who is responsible for the daily administration of the District's business, including any and all financial work related to the Bond Funds and Operating Funds of the District, and preparation of the minutes of the Board of Supervisors. In addition, the District Manager prepares the Annual Budget(s), implements all policies of the Board of Supervisors and attends all meetings of the Board of Supervisors.

Field Management

The District has a contract with Inframark Infrastructure Management Services. for services in the administration and operation of the Property and its contractors.

Financial/Revenue Collections

Service includes all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a collection agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services

Services including the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Budget Narrative
Fiscal Year 2027

Financial and Administrative (continued)

Dissemination Agent/Reporting

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. The budgeted amount for the fiscal year is based on standard fees charged for this service.

Website Administration Services

The cost of web hosting and regular maintenance of the District's website by Inframark Management Services.

District Engineer

The District's engineer provides general engineering services to the District, i.e., attendance and preparation for board meetings when requested, review of invoices, and other specifically requested assignments.

District Counsel

The District's attorney provides general legal services to the District, i.e., attendance and preparation for Board meetings, review of contracts, agreements, resolutions, and other research as directed or requested by the BOS District Manager.

Trustee Fees

The District pays US Bank an annual fee for trustee services on the Series 2024 Bonds. The budgeted amount for the fiscal year is based on previous year plus any out-of-pocket expenses.

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is an estimate based on prior year costs.

Postage, Phone, Faxes, Copies

This item refers to the cost of materials and service to produce agendas and conduct day-to-day business of the District.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in the newspaper of general circulation.

Miscellaneous-Assessment Collection Costs

The District reimburses the tax collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the tax collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The assessment collection cost is based on a maximum of 2% of the anticipated assessment collections.

Bank Fees

This represents the cost of bank charges and other related expenses that are incurred during the year.

Dues, Licenses and Subscriptions

This represents the cost of the District's operating license as well as the cost of memberships in necessary organizations.

Onsite Office Supplies

This represents the cost of supplies used to prepare agenda packages, create required mailings, and perform other special projects. The budget for this line item also includes the cost for supplies in the District office.

Website Compliance

Cost of maintaining district website's compliance with the Americans with Disabilities Act of 1990.

Budget Narrative
Fiscal Year 2027

Financial and Administrative (continued)

Disclosure Report

On a quarterly and annual basis, disclosure of relevant district information is provided to the Muni Council, as required within the bond indentures.

Administrative Services

All other administrative costs not otherwise specified above.

Insurance

Insurance-General Liability

The District's General Liability & Public Officials Liability Insurance policy. The budgeted amount allows for a projected increase in the premium.

Public Officials Insurance

The District will incur expenditures for public officials' liability insurance for the Board and Staff and may incur a 10% premium increase.

Property & Casualty Insurance

The District will incur fees to insure items owned by the district for its property needs.

Utility Services

Electric Utility Services

Electricity for accounts with the local Utilities Commissions for the swim club, parks, and irrigation. Fees are based on historical costs for metered use.

Streetlights

Local Utility Company charges electricity usage (maintenance fee). The budget is based on historical costs.

Internet Services

Internet service for clubhouse and other amenity locations.

Water/Waste

The District charges each new water/sewer system customer an Accrued Guaranteed Revenue Fee (AGRF) for wastewater service in accordance with the adopted rate schedule.

Amenity

Janitorial – Contract

Cost of janitorial labor for CDD Facilities.

Janitorial Supplies/Other

Cost of janitorial supplies for CDD Facilities.

Garbage Dumpster – Rental and Collection

Cost of dumpster rental and trash collection at CDD facilities.

Amenity R&M

Cost of repairs and regular maintenance of CDD amenities.

Budget Narrative
Fiscal Year 2027

Amenity (Continued)

Access Control R&M

Cost of repairs and maintenance to electronic locks, gates, and other security fixtures.

Key Card Distribution

Cost of providing keycards to residents to access CDD Facilities.

R&M-Amenity Center

Cost of upkeep and repairs to all parks and recreation facilities in the CDD

Dog Waste Station Service & Supplies

Cost of cleaning and resupplying dog waste stations.

Entrance Monuments, Gates, Walls R&M

Cost of repairs and regular maintenance for entryways, walls, and gates.

Pool and Spa Permits

Cost of permits required for CDD pool and spa operation as required by law.

Pool Maintenance – Contract

Cost of Maintenance for CDD pool facilities.

Pool Maintenance – Additional Cleaning

Cost of chemical pool treatments and additional cleanings.

Special Events

Cost of holiday celebrations and events hosted on CDD property.

Holiday Decorations

Cost of decorations for major holidays (i.e., Christmas)

Miscellaneous Amenity

Amenity Expenses not otherwise specified.

Landscape and Pond Maintenance

Landscape Maintenance - Contract

Landscaping company to provide maintenance consisting of mowing, edging, trimming, blowing, fertilizing, and applying pest and disease control chemicals to turf throughout the District.

Landscaping - R&M

Cost of repairs and regular maintenance to landscaping equipment.

Landscaping – Plant Replacement Program

Cost of replacing dead or damaged plants throughout the district.

Irrigation Maintenance

Purchase of irrigation supplies. Unscheduled maintenance consists of major repairs and replacement of system components including weather station and irrigation lines.

Aquatics – Contract

Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.



Aurora Oaks

Community Development District

Debt Service Budget

FY 2027



Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
Series 2024 Bonds

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/- Budget	ANNUAL
	BUDGET FY 2026	THRU 3/31/2026	April- 9/30/2026	PROJECTED FY 2026		BUDGET FY 2027
REVENUES						
Interest - Investments	\$0.00	\$5,387.00	\$0.00	\$5,387.00	0%	\$0.00
Special Assmnts- Tax Collector	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Special Assmnts- Discounts	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Special Assmnts- CDD Collected	\$0.00	\$390,183.00	\$0.00	\$390,183.00	0%	\$269,535.63
TOTAL REVENUES	\$0.00	\$395,570.00	\$0.00	\$395,570.00	0%	\$269,535.63
EXPENDITURES						
<i>Administrative</i>						
Misc-Assessment Collection Cost	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Total Administrative	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
<i>Debt Service</i>						
Principal Debt Retirement	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$60,000.00
Interest Expense	\$0.00	\$105,887.00	\$0.00	\$105,887.00	0%	\$209,326.26
Total Debt Service	\$0.00	\$105,887.00	\$0.00	\$105,887.00	0%	\$269,326.26
TOTAL EXPENDITURES	\$0.00	\$105,887.00	\$0.00	\$105,887.00		\$269,326.26
Excess (deficiency) of revenues Over (under) expenditures	\$0.00	\$289,683.00	\$0.00	\$289,683.00	0%	\$209.37
Net change in fund balance	\$0.00	\$289,683.00	\$0.00	\$289,683.00	0%	\$209.37
FUND BALANCE, BEGINNING	\$7,037.00	\$7,037.00	\$0.00	\$7,037.00	0%	\$296,720.00
FUND BALANCE, ENDING	\$7,037.00	\$296,720.00	\$0.00	\$296,720.00	4117%	\$296,929.37

PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT			
	11/1/2025	11/1/2026	11/1/2027
Series 2024 Bonds	\$3,910,000.00	\$3,855,000.00	\$3,795,000.00

Special Assessment Revenue Bonds, Series 2024

Debt Service Dat	Principal Due	Interest Due	Total Payment	Ending Balance
11/1/2025	\$0.00	\$105,886.88	\$105,886.88	\$3,910,000.00
5/1/2026	\$55,000.00	\$105,886.88	\$160,886.88	\$3,855,000.00
11/1/2026	\$0.00	\$104,663.13	\$104,663.13	\$3,855,000.00
5/1/2027	\$60,000.00	\$104,663.13	\$164,663.13	\$3,795,000.00
11/1/2027	\$0.00	\$103,328.13	\$103,328.13	\$3,795,000.00
5/1/2028	\$60,000.00	\$103,328.13	\$163,328.13	\$3,735,000.00
11/1/2028	\$0.00	\$101,993.13	\$101,993.13	\$3,735,000.00
5/1/2029	\$65,000.00	\$101,993.13	\$166,993.13	\$3,670,000.00
11/1/2029	\$0.00	\$100,546.88	\$100,546.88	\$3,670,000.00
5/1/2030	\$70,000.00	\$100,546.88	\$170,546.88	\$3,600,000.00
11/1/2030	\$0.00	\$98,989.38	\$98,989.38	\$3,600,000.00
5/1/2031	\$70,000.00	\$98,989.38	\$168,989.38	\$3,530,000.00
11/1/2031	\$0.00	\$97,431.88	\$97,431.88	\$3,530,000.00
5/1/2032	\$75,000.00	\$97,431.88	\$172,431.88	\$3,455,000.00
11/1/2032	\$0.00	\$95,425.63	\$95,425.63	\$3,455,000.00
5/1/2033	\$80,000.00	\$95,425.63	\$175,425.63	\$3,375,000.00
11/1/2033	\$0.00	\$93,285.63	\$93,285.63	\$3,375,000.00
5/1/2034	\$80,000.00	\$93,285.63	\$173,285.63	\$3,295,000.00
11/1/2034	\$0.00	\$91,145.63	\$91,145.63	\$3,295,000.00
5/1/2035	\$85,000.00	\$91,145.63	\$176,145.63	\$3,210,000.00
11/1/2035	\$0.00	\$88,871.88	\$88,871.88	\$3,210,000.00
5/1/2036	\$90,000.00	\$88,871.88	\$178,871.88	\$3,120,000.00
11/1/2036	\$0.00	\$86,464.38	\$86,464.38	\$3,120,000.00
5/1/2037	\$95,000.00	\$86,464.38	\$181,464.38	\$3,025,000.00
11/1/2037	\$0.00	\$83,923.13	\$83,923.13	\$3,025,000.00
5/1/2038	\$100,000.00	\$83,923.13	\$183,923.13	\$2,925,000.00
11/1/2038	\$0.00	\$81,248.13	\$81,248.13	\$2,925,000.00
5/1/2039	\$105,000.00	\$81,248.13	\$186,248.13	\$2,820,000.00
11/1/2039	\$0.00	\$78,439.38	\$78,439.38	\$2,820,000.00
5/1/2040	\$115,000.00	\$78,439.38	\$193,439.38	\$2,705,000.00
11/1/2040	\$0.00	\$75,363.13	\$75,363.13	\$2,705,000.00
5/1/2041	\$120,000.00	\$75,363.13	\$195,363.13	\$2,585,000.00
11/1/2041	\$0.00	\$72,153.13	\$72,153.13	\$2,585,000.00
5/1/2042	\$125,000.00	\$72,153.13	\$197,153.13	\$2,460,000.00
11/1/2042	\$0.00	\$68,809.38	\$68,809.38	\$2,460,000.00
5/1/2043	\$135,000.00	\$68,809.38	\$203,809.38	\$2,325,000.00
11/1/2043	\$0.00	\$65,198.13	\$65,198.13	\$2,325,000.00
5/1/2044	\$140,000.00	\$65,198.13	\$205,198.13	\$2,185,000.00
11/1/2044	\$0.00	\$61,453.13	\$61,453.13	\$2,185,000.00
5/1/2045	\$150,000.00	\$61,453.13	\$211,453.13	\$2,035,000.00
11/1/2045	\$0.00	\$57,234.38	\$57,234.38	\$2,035,000.00
5/1/2046	\$155,000.00	\$57,234.38	\$212,234.38	\$1,880,000.00
11/1/2046	\$0.00	\$52,875.00	\$52,875.00	\$1,880,000.00
5/1/2047	\$165,000.00	\$52,875.00	\$217,875.00	\$1,715,000.00
11/1/2047	\$0.00	\$48,234.38	\$48,234.38	\$1,715,000.00
5/1/2048	\$175,000.00	\$48,234.38	\$223,234.38	\$1,540,000.00
11/1/2048	\$0.00	\$43,312.50	\$43,312.50	\$1,540,000.00
5/1/2049	\$185,000.00	\$43,312.50	\$228,312.50	\$1,355,000.00
11/1/2049	\$0.00	\$38,109.38	\$38,109.38	\$1,355,000.00
5/1/2050	\$195,000.00	\$38,109.38	\$233,109.38	\$1,160,000.00
11/1/2050	\$0.00	\$32,625.00	\$32,625.00	\$1,160,000.00
5/1/2051	\$205,000.00	\$32,625.00	\$237,625.00	\$955,000.00
11/1/2051	\$0.00	\$26,859.38	\$26,859.38	\$955,000.00
5/1/2052	\$220,000.00	\$26,859.38	\$246,859.38	\$735,000.00
11/1/2052	\$0.00	\$20,671.88	\$20,671.88	\$735,000.00
5/1/2053	\$230,000.00	\$20,671.88	\$250,671.88	\$505,000.00
11/1/2053	\$0.00	\$14,203.13	\$14,203.13	\$505,000.00
5/1/2054	\$245,000.00	\$14,203.13	\$259,203.13	\$260,000.00
11/1/2054	\$0.00	\$7,312.50	\$7,312.50	\$260,000.00
5/1/2055	\$260,000.00	\$7,312.50	\$267,312.50	\$0.00
TOTAL:	\$3,910,000.00	\$4,192,115.26	\$8,102,115.26	

Budget Narrative
Fiscal Year 2027

REVENUES

Interest-Investments

The District earns interest on its operating accounts.

Operations & Maintenance Assessments – On Roll

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Debt Service

Principal Debt Retirement

The district pays regular principal payments to annually to pay down/retire the debt.

Interest Expense

The District Pays interest Expenses on the debt twice a year.



Aurora Oaks

Community Development District

Supporting Budget Schedule

FY 2027



Aurora Oaks
Community Development District

Assessment Summary
Fiscal Year 2027 vs. Fiscal Year 2026

ASSESSMENT ALLOCATION

Assessment Area One												
Product	Units	General Fund			2024 Bonds			Total Assessments per Unit				Units
		FY 2027	FY 2026	Dollar Change	FY 2027	FY 2026	Dollar Change	FY 2027	FY 2026	Dollar Change	Percent Change	
Townhome	197	\$1,001.74	\$1,001.74	\$0.00	\$957.39	\$0.00	\$957.39	\$1,959.14	\$1,001.74	\$957.39	95.57%	197
SF 40'	46	\$1,138.34	\$1,138.34	\$0.00	\$1,063.78	\$0.00	\$1,063.78	\$2,202.12	\$1,138.34	\$1,063.78	93.45%	46
SF 50'	37	\$1,422.93	\$1,422.93	\$0.00	\$1,329.72	\$0.00	\$1,329.72	\$2,752.65	\$1,422.93	\$1,329.72	93.45%	37
	280											280

ASSESSMENT ALLOCATION

Assessment Area Two												
Product	Units	General Fund						Total Assessments per Unit				Units
		FY 2027	FY 2026	Dollar Change				FY 2027	FY 2026	Dollar Change	Percent Change	
Townhome	347	\$1,001.74	\$1,001.74	\$0.00				\$1,001.74	\$1,001.74	\$0.00	0%	347
SF 40'	0	\$1,138.34	\$1,138.34	\$0.00				\$1,138.34	\$1,138.34	\$0.00	0%	0
SF 50'	0	\$1,422.93	\$1,422.93	\$0.00				\$1,422.93	\$1,422.93	\$0.00	0%	0
	347											347