Hypoluxo/Haverhill Community Development District

Final Budget For
Fiscal Year 2026/2027
October 1, 2026 - September 30, 2027

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FINAL BUDGET
HYPOLUXO/HAVERHILL COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

REVENUES	FISCAL YEAR 2026/2027 BUDGET
O & M Assessments	105,044
Debt Assessments	99,827
Other Revenues	0
Interest Income	600
TOTAL REVENUES	**$ 205,471**
EXPENDITURES	
Supervisor Fees	5,000
Payroll Taxes (Employer)	400
Engineering	3,000
Management	30,192
Secretarial	4,200
Legal	8,000
Assessment Roll	5,000
Audit Fees	3,600
Insurance	7,800
Legal Advertisements	1,600
Miscellaneous	600
Postage	225
Office Supplies	350
Dues & Subscriptions	175
Trustee Fee	3,200
Website Management	2,000
Lake Maintenance (Tree Trimming)	24,000
TOTAL EXPENDITURES	**$ 99,342**
REVENUES LESS EXPENDITURES	**$ 106,129**
Bond Payments	(93,837)
BALANCE	**$ 12,292**
County Appraiser & Tax Collector Fee	(4,097)
Discounts For Early Payments	(8,195)
EXCESS/ (SHORTFALL)	**$ -**
Carryover From Prior Year	0
NET EXCESS/ (SHORTFALL)	**$ -**

Note: Estimated Fund Balance As Of 9-30-26 is $25,000.

DETAILED FINAL BUDGET
HYPOLUXO/HAVERHILL COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

REVENUES	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
O & M Assessments	82,782	105,074	105,044	Expenditures Less Interest & Carryover/.94
Debt Assessments	99,881	99,827	99,827	Bond Payments/.94
Other Revenues	0	0	0	
Interest Income	1,608	480	600	Projected At $50 Per Month
TOTAL REVENUES	**$ 184,271**	**$ 205,381**	**$ 205,471**	
EXPENDITURES				
Supervisor Fees	2,800	5,000	5,000	No Change From 2025/2026 Budget
Payroll Taxes (Employer)	214	400	400	Projected At 8% Of Supervisor Fees
Engineering	0	3,000	3,000	No Change From 2025/2026 Budget
Management	28,572	29,400	30,192	CPI Adjustment
Secretarial	4,200	4,200	4,200	No Change From 2025/2026 Budget
Legal	6,567	8,000	8,000	No Change From 2025/2026 Budget
Assessment Roll	5,000	5,000	5,000	As Per Contract
Audit Fees	3,400	3,500	3,600	Accepted Amount For 2025/2026 Audit
Insurance	6,858	7,400	7,800	Fiscal Year 2025/2026 Expediture Was $7,269
Legal Advertisements	648	1,750	1,600	$150 Decrease From 2025/2026 Budget
Miscellaneous	342	650	600	$50 Decrease From 2025/2026 Budget
Postage	212	225	225	No Change From 2025/2026 Budget
Office Supplies	300	350	350	No Change From 2025/2026 Budget
Dues & Subscriptions	175	175	175	No Change From 2025/2026 Budget
Trustee Fee	3,180	3,200	3,200	No Change From 2025/2026 Budget
Website Management	2,000	2,000	2,000	No Change From 2025/2026 Budget
Lake Maintenance (Tree Trimming)	9,458	25,000	24,000	FY 2025/2026 Expenditure As Of 1-31-26 Was $2,134
TOTAL EXPENDITURES	**$ 73,926**	**$ 99,250**	**$ 99,342**	
REVENUES LESS EXPENDITURES	**$ 110,345**	**$ 106,131**	**$ 106,129**	
Bond Payments	(95,184)	(93,837)	(93,837)	2027 Principal & Interest Payments
BALANCE	**$ 15,161**	**$ 12,294**	**$ 12,292**	
County Appraiser & Tax Collector Fee	(1,189)	(4,098)	(4,097)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(6,839)	(8,196)	(8,195)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	**$ 7,133**	**$ -**	**$ -**	
Carryover From Prior Year	0	0	0	Carryover Balance From Prior Years
NET EXCESS/ (SHORTFALL)	**$ 7,133**	**$ -**	**$ -**	

Note: Estimated Fund Balance As Of 9-30-26 is $25,000.

DETAILED FINAL DEBT SERVICE FUND BUDGET

HYPOLUXO/HAVERHILL COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

REVENUES	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
Interest Income	4,289	750	1,000	Projected Interest For 2026/2027
NAV Tax Collection	95,184	93,837	93,837	Yearly Maximum Debt Assessment
Total Revenues	**$ 99,473**	**$ 94,587**	**$ 94,837**	
EXPENDITURES				
Principal Payments	75,000	75,000	60,000	Principal Payment Due In 2027
Interest Payments	16,506	15,561	32,063	Interest Payments Due In 2027
Bond Redemption	0	4,026	2,774	Estimated Excess Debt Collections
Total Expenditures	**$ 91,506**	**$ 94,587**	**$ 94,837**	
Excess/Shortfall	**$ 7,967**	**$ -**	**$ -**	

Series 2017 Bond Refunding Information

Original Par Amount =	$1,195,000	Annual Principal Payments Due =	May 1st
Interest Rate =	2.52% - 6.75%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	January 2017		
Maturity Date =	May 2033		
Par Amount As Of 1/1/26 =	$580,000		

Hypoluxo/Haverhill Community Development District
Assessment Comparison

	Fiscal Year 2022/2023 Assessment*	Fiscal Year 2023/2024 Assessment*	Fiscal Year 2024/2025 Assessment*	Fiscal Year 2025/2026 Assessment*	**Fiscal Year 2026/2027 Projected Assessment***
O & M	$ 301.57	$ 301.50	$ 301.46	$ 383.49	**$ 383.38**
Debt	$ 364.33	$ 364.33	$ 364.33	$ 364.33	**$ 364.33**
Total	**$ 665.90**	**$ 665.83**	**$ 665.79**	**$ 747.82**	**$ 747.71**

* Assessments Include the Following :

4% Discount for Early Payments

1% County Tax Collector Fee

1% County Property Appraiser Fee

Community Information:

Total Units	274