

Pentathlon  
Community Development District

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

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**PROPOSED BUDGET**  
**PENTATHLON COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2026/2027**  
**OCTOBER 1, 2026 - SEPTEMBER 30, 2027**

	<b>FISCAL YEAR 2026/2027 BUDGET</b>
<b>REVENUES</b>	
ADMINISTRATIVE ASSESSMENTS	72,422
MAINTENANCE/INFRASTRUCTURE IMPROVEMENT ASSESSMENTS	9,042
DEBT ASSESSMENTS	211,649
INTEREST INCOME	1,320
<b>TOTAL REVENUES</b>	<b>\$ 294,433</b>
<b>EXPENDITURES</b>	
<b>MAINTENANCE/INFRASTRUCTURE IMPROVEMENTS</b>	
IMPROVEMENT CONTINGENCY	6,500
ENGINEERING/INSPECTIONS	2,000
<b>TOTAL MAINTENANCE/INFRASTRUCTURE IMPROVEMENTS</b>	<b>\$ 8,500</b>
<b>ADMINISTRATIVE EXPENDITURES</b>	
SUPERVISOR FEES	6,000
PAYROLL TAXES (EMPLOYER)	480
MANAGEMENT	36,612
SECRETARIAL	3,000
LEGAL	8,500
ASSESSMENT ROLL	6,000
AUDIT FEES	3,700
INSURANCE	7,900
LEGAL ADVERTISING	2,400
MISCELLANEOUS	875
POSTAGE	200
OFFICE SUPPLIES	425
DUES & SUBSCRIPTIONS	175
TRUSTEE FEES	3,600
CONTINUING DISCLOSURE FEE	350
WEBSITE MANAGEMENT	1,500
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>\$ 81,717</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 90,217</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 204,216</b>
BOND PAYMENTS	(198,950)
<b>BALANCE</b>	<b>\$ 5,266</b>
COUNTY APPRAISER & TAX COLLECTOR FEE	(5,862)
DISCOUNTS FOR EARLY PAYMENTS	(11,724)
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ (12,320)</b>
CARRYOVER FROM PRIOR YEAR	12,320
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>

**DETAILED PROPOSED BUDGET**  
**PENTATHLON COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2026/2027**  
**OCTOBER 1, 2026 - SEPTEMBER 30, 2027**

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
<b>REVENUES</b>				
ADMINISTRATIVE ASSESSMENTS	71,892	73,311	72,422	Expenditures Less Interest & Carryover/.94
MAINTENANCE/INFRASTRUCTURE IMPROVEMENT ASSESSMENTS	9,046	9,042	9,042	Expenditures/.94
DEBT ASSESSMENTS	212,863	210,798	211,649	Bond Payments/.94
INTEREST INCOME	9,725	1,200	1,320	Interest Projected At \$110 Per Month
<b>TOTAL REVENUES</b>	<b>\$ 303,526</b>	<b>\$ 294,351</b>	<b>\$ 294,433</b>	
<b>EXPENDITURES</b>				
MAINTENANCE/INFRASTRUCTURE IMPROVEMENTS				
IMPROVEMENT CONTINGENCY	0	7,000	6,500	\$500 Decrease From 2025/2026 Budget
ENGINEERING/INSPECTIONS	1,987	1,500	2,000	\$500 Increase From 2025/2026 Budget
<b>TOTAL MAINTENANCE/INFRASTRUCTURE IMPROVEMENTS</b>	<b>\$ 1,987</b>	<b>\$ 8,500</b>	<b>\$ 8,500</b>	
<b>ADMINISTRATIVE EXPENDITURES</b>				
SUPERVISOR FEES	3,200	6,000	6,000	No Change From 2025/2026 Budget
PAYROLL TAXES (EMPLOYER)	326	480	480	Projected At 8% Of Supervisor Fees
MANAGEMENT	34,656	35,652	36,612	CPI Adjustment
SECRETARIAL	3,000	3,000	3,000	No Change From 2025/2026 Budget
LEGAL	6,490	8,500	8,500	No Change From 2025/2026 Budget
ASSESSMENT ROLL	6,000	6,000	6,000	No Change From 2025/2026 Budget
AUDIT FEES	3,500	3,600	3,700	Approved Amount For 2025/2026 Audit
INSURANCE	6,858	7,400	7,900	Fiscal Year 2025/2026 Expenditure Was \$7,269
LEGAL ADVERTISING	1,006	2,700	2,400	\$300 Decrease From 2025/2026 Budget
MISCELLANEOUS	857	825	875	\$50 Increase From 2025/2026 Budget
POSTAGE	68	200	200	No Change From 2025/2026 Budget
OFFICE SUPPLIES	150	450	425	\$25 Decrease From 2025/2026 Budget
DUES & SUBSCRIPTIONS	175	175	175	No Change From 2025/2026 Budget
TRUSTEE FEES	3,709	3,600	3,600	No Change From 2025/2026 Budget
CONTINUING DISCLOSURE FEE	350	350	350	No Change From 2025/2026 Budget
WEBSITE MANAGEMENT	1,500	1,500	1,500	No Change From 2025/2026 Budget
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>\$ 71,845</b>	<b>\$ 80,432</b>	<b>\$ 81,717</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 73,832</b>	<b>\$ 88,932</b>	<b>\$ 90,217</b>	
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 229,694</b>	<b>\$ 205,419</b>	<b>\$ 204,216</b>	
BOND PAYMENTS	(203,007)	(198,150)	(198,950)	2027 P & I Payments Less Earned Interest
<b>BALANCE</b>	<b>\$ 26,687</b>	<b>\$ 7,269</b>	<b>\$ 5,266</b>	
COUNTY APPRAISER & TAX COLLECTOR FEE	(2,827)	(5,863)	(5,862)	Two Percent Of Total Assessment Roll
DISCOUNTS FOR EARLY PAYMENTS	(10,752)	(11,726)	(11,724)	Four Percent Of Total Assessment Roll
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ 13,108</b>	<b>\$ (10,320)</b>	<b>\$ (12,320)</b>	
CARRYOVER FROM PRIOR YEAR	0	10,320	12,320	Carryover From Prior Year
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ 13,108</b>	<b>\$ -</b>	<b>\$ -</b>	

**DETAILED PROPOSED DEBT SERVICE FUND BUDGET**  
**PENTATHLON COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2026/2027**  
**OCTOBER 1, 2026 - SEPTEMBER 30, 2027**

	FISCAL YEAR 2024/2025	FISCAL YEAR 2025/2026	FISCAL YEAR 2026/2027	
<b>REVENUES</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
Interest Income	12,600	1,000	3,500	Projected Interest For 2026/2027
NAV Tax Collection	203,007	198,850	198,950	2027 P & I Payments Less Earned Interest
<b>Total Revenues</b>	<b>\$ 215,607</b>	<b>\$ 199,850</b>	<b>\$ 202,450</b>	
<b>EXPENDITURES</b>				
Principal Payments	130,000	140,000	150,000	Principal Payment Due In 2027
Interest Payments	68,253	59,850	52,450	Interest Payments Due In 2027
<b>Total Expenditures</b>	<b>\$ 198,253</b>	<b>\$ 199,850</b>	<b>\$ 202,450</b>	
<b>Excess/ (Shortfall)</b>	<b>\$ 17,354</b>	<b>\$ -</b>	<b>\$ -</b>	

**Series 2012 Refunding Bonds Information**

Original Par Amount =	\$2,780,000	Annual Principal Payments Due =	November 1st
Interest Rate =	1.25% - 4.5%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	April 2012		
Maturity Date =	November 2033		

Par Amount As Of 1/1/26 = \$1,330,000

