

Newfield
Community Development District

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

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

	FISCAL YEAR 2026/2027 BUDGET
REVENUES	
O&M Assessments	1,931,596
Developer Contribution	503,930
Debt Assessments	1,921,338
Harvest House Sales Revenue	84,000
Interest Income	480
TOTAL REVENUES	\$ 4,441,344
EXPENDITURES	
Administrative Expenditures	
Supervisor Fees	1,000
Payroll Taxes	80
Management	60,000
Legal	30,000
Assessment Roll	6,000
Audit Fees	5,000
Arbitrage Rebate Fee	650
Insurance	40,000
Legal Advertisements	4,000
Miscellaneous	1,000
Postage	300
Office Supplies	1,500
Dues & Subscriptions	175
Website Management	1,500
Trustee Fees	4,500
Continuing Disclosure Fee	1,000
Total Administrative Expenditures	156,705
Maintenance Expenditures	
Engineering/Inspections	20,000
Miscellaneous Maintenance	5,000
Lake Maintenance	12,000
Lawn Maintenance/Landscaping	24,000
Electricity/Power	24,000
Trash Removal	12,000
Fountain Maintenance	9,600
Pest Control	6,000
PAMP I - Maintenance Control Of Invasive Species	96,000
PAMP I - Trail Maintenance	48,000
PAMP II - Maintenance Control Of Invasive Species	144,000
E-Bike Operations	60,000
Total Maintenance Expenditures	460,600
Total Harvest House Expenditures	\$ 161,640
Total Newfield Lifestyle Expenditures	\$ 1,007,860
TOTAL EXPENDITURES	\$ 2,404,110
REVENUES LESS EXPENDITURES	\$ 2,037,234
Bond Payments	(1,806,058)
BALANCE	\$ 231,176
County Appraiser & Tax Collector Fee	(77,059)
Discounts For Early Payments	(154,117)
EXCESS/ (SHORTFALL)	\$ -

DETAILED FINAL BUDGET
NEWFIELD 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
REVENUES				
O&M Assessments	0	0	1,931,596	Expenditures Less Developer Contribution, Harvest House Rev & Interest/ .94
Developer Contribution	482,618	125,209	503,930	50% Of Newfield Lifestyle Expenditures
Debt Assessments	0	0	1,921,338	Bond Payments/.94
Harvest House Sales Revenue	31,669	0	84,000	Estimated At \$7,000 Per Month
Interest Income	409	360	480	Estimated At \$40 Per Month
TOTAL REVENUES	\$ 514,696	\$ 125,569	\$ 4,441,344	
EXPENDITURES				
Administrative Expenditures				
Supervisor Fees	600	1,000	1,000	Supervisor Fees
Payroll Taxes	46	80	80	Projected At 8% Of Supervisor Fees
Management	39,324	40,464	60,000	Scope Increase
Legal	27,731	30,000	30,000	No Change From 2025/2026 Budget
Assessment Roll	0	6,000	6,000	Will Commence In Fiscal Year Of Bond Issuance
Audit Fees	3,500	5,000	5,000	Price Will Increase Following Bond Issuance
Arbitrage Rebate Fee	0	650	650	No Change From 2025/2026 Budget
Insurance	15,089	7,400	40,000	FY 25/26 Expenditure Was \$39,250
Legal Advertisements	1,898	5,000	4,000	\$1,000 Decrease From 2025/2026 Budget
Miscellaneous	542	1,000	1,000	No Change From 2025/2026 Budget
Postage	155	300	300	No Change From 2025/2026 Budget
Office Supplies	1,062	1,500	1,500	No Change From 2025/2026 Budget
Dues & Subscriptions	175	175	175	Annual Fee Due Department Of Economic Opportunity
Website Management	1,500	1,500	1,500	12 Months X \$125
Trustee Fees	0	4,500	4,500	No Change From 2025/2026 Budget
Continuing Disclosure Fee	0	1,000	1,000	No Change From 2025/2026 Budget
Total Administrative Expenditures	91,622	105,569	156,705	
Maintenance Expenditures				
Engineering/Inspections	48,687	15,000	20,000	FY 2025/2026 Expenditure Through Feb 2026 Was \$5,670
Miscellaneous Maintenance	16,909	5,000	5,000	Miscellaneous Maintenance
Lake Maintenance	1,350	0	12,000	Lake Maintenance
Lawn Maintenance/Landscaping	7,960	0	24,000	Lawn Maintenance/Landscaping
Electricity/Power	0	0	24,000	FY 2025/2026 Expenditure Through Feb 2026 Was \$10,006
Trash Removal	0	0	12,000	Lake Maintenance
Fountain Maintenance	0	0	9,600	H2O Perfection: 12 Months X \$800
Pest Control	0	0	6,000	Pest Control
PAMP I - Maintenance Control Of Invasive Species	0	0	96,000	PAMP I - Maintenance Control Of Invasive Species
PAMP I - Trail Maintenance	0	0	48,000	PAMP I - Trail Maintenance
PAMP II - Maintenance Control Of Invasive Species	0	0	144,000	PAMP II - Maintenance Control Of Invasive Species
E-Bike Operations	0	0	60,000	Slidr: 12 Months X 3,500 Plus Sprockets Expenditures
Total Maintenance Expenditures	74,906	20,000	460,600	
Total Harvest House Expenditures	56,200	0	\$ 161,640	See Detail On Page 3
Total Newfield Lifestyle Expenditures	249,800	0	\$ 1,007,860	See Detail On Page 4
TOTAL EXPENDITURES	\$ 472,528	\$ 125,569	\$ 2,404,110	
REVENUES LESS EXPENDITURES	\$ 42,168	\$ -	\$ 2,037,234	
Bond Payments	0	0	(1,806,058)	
BALANCE	\$ 42,168	\$ -	\$ 231,176	
County Appraiser & Tax Collector Fee	0	0	(77,059)	
Discounts For Early Payments	0	0	(154,117)	
EXCESS/ (SHORTFALL)	\$ 42,168	\$ -	\$ -	

DETAILED FINAL HARVEST HOUSE BUDGET

NEWFIELD COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027

OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	
	2024/2025	2025/2026	2026/2027	
HARVEST HOUSE EXPENDITURES	ACTUAL	BUDGET	BUDGET	COMMENTS
Management Fees	0	0	30,840	\$2,570 Per Month
Staffing	0	0	40,800	\$3,400 Per Month
Total Management & Staffing	0	0	71,640	
Miscellaneous Product Procurement	56,200	0	64,400	Projected Revenue Is \$84,000
Harvest House Cleaning Services	0	0	14,400	\$1,200 Per Month
Square Expenditure (Credit Card)	0	0	1,200	Square Expenditure (Credit Card)
Sales Tax	0	0	10,000	
Total Product Procurement	56,200	0	90,000	
TOTAL HARVEST HOUSE EXPENDITURES	\$ 56,200	\$ -	\$ 161,640	

DETAILED FINAL NEWFIELD LIFESTYLE BUDGET

NEWFIELD COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027

OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	
	2024/2025	2025/2026	2026/2027	
NEWFIELD LIFESTYLE EXPENDITURES	ACTUAL	BUDGET	BUDGET	COMMENTS
Newfield Lifestyle Management				
Lifestyle Management Contract (Onvie)	0	0	67,540	\$2,570 Per Month
Lifestyle Director Salary (Includes Fringe)	0	0	109,500	
Lifestyle Assistant Salary (Includes Fringe)	0	0	78,000	
Staffing Tech & Setup	0	0	2,500	
District Manager Amenity Management	0	0	12,000	District Manager Amenity Management
Total Newfield Lifestyle Management	0	0	269,540	
Newfield Programming Expenditures				
Weekly Programming	0	0	13,324	Includes Weekly Clubs & Fitness Classes
Monthly Programming	0	0	88,992	Includes Friday Night Jams & Game Nights
Quarterly Programming	0	0	103,700	Includes Movie Nights & Sporting Events
Signature Events/Holidays	224,800	0	158,920	Includes Holidays, Festivals & 5K Races
Club Allowances	0	0	1,000	Allowances To Start Clubs (4 Groups At \$250)
July Fourth Fireworks	25,000	0	25,000	
Special Events Cleaning Services	0	0	14,420	
Miscellaneous Programming Expenditures	0	0	14,964	Includes Event Staffing & Photography
Citrus House Maintenance	0	0	300,000	Citrus House Maintenance
Communications	0	0	18,000	Alosant (Newfield App): \$1,500 Per Month
Total Newfield Programming Expenditures	249,800	0	738,320	
TOTAL NEWFIELD LIFESTYLE EXPENDITURES	\$ 249,800	\$ -	\$ 1,007,860	

DETAILED FINAL DEBT SERVICE FUND BUDGET (SERIES 2025)

NEWFIELD COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027

OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	
	2024/2025	2025/2026	2026/2027	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	32,932	1,000	2,500	Projected Interest For 2026/2027
NAV Tax Collection	0	0	1,806,058	Estimated Maximum Debt Service Collection
Bond Proceeds	2,969,813	0	0	
Capital Interest Funding	0	1,339,180	0	Capitalized Interest Set-Up Through Nov 2026
Total Revenues	\$ 3,002,745	\$ 1,340,180	\$ 1,808,558	
EXPENDITURES				
Principal Payments	0	0	360,000	Principal Payment Due In 2027
Interest Payments	0	1,340,180	1,445,288	Interest Payment Due In 2027
Bond Redemption	0	-	3,270	Estimated Excess Debt Collections
Total Expenditures	\$ -	\$ 1,340,180	\$ 1,808,558	
Excess/ (Shortfall)	\$ 3,002,745	\$ -	\$ -	

Series 2025 Bond Information

Original Par Amount =	\$25,720,000	Annual Principal Payments Due =	May 1st
Interest Rate =	4.4% - 5.9%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	May 2025		
Maturity Date =	May 2056		
Par Amount As Of 6/1/26 =	\$25,720,000		

Newfield Community Development District - Assessment Comparison

	Fiscal Year 2023/2024	Fiscal Year 2024/2025	Fiscal Year 2025/2026	Fiscal Year 2026/2027
	Assessment	Assessment	Assessment	Projected Assessment
	Before Discount*	Before Discount*	Before Discount*	Before Discount*
O&M For Townhomes	\$ -	\$ -	\$ -	\$ 1,193.83
<u>Debt For Townhomes</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,250.00</u>
Total For Townhomes	\$ -	\$ -	\$ -	\$ 2,443.83
O&M For Duplex	\$ -	\$ -	\$ -	\$ 1,193.83
<u>Debt For Duplex</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500.00</u>
Total For Duplex	\$ -	\$ -	\$ -	\$ 2,693.83
O&M For SF 35' Units	\$ -	\$ -	\$ -	\$ 1,193.83
<u>Debt For SF 35' Units</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,750.00</u>
Total For SF 35' Units	\$ -	\$ -	\$ -	\$ 2,943.83
O&M For SF 40' Units	\$ -	\$ -	\$ -	\$ 1,193.83
<u>Debt For SF 40' Units</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,850.00</u>
Total For SF 40' Units	\$ -	\$ -	\$ -	\$ 3,043.83
O&M For SF 50' Units	\$ -	\$ -	\$ -	\$ 1,193.83
<u>Debt For SF 50' Units</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,950.00</u>
Total For SF 50' Units	\$ -	\$ -	\$ -	\$ 3,143.83
O&M For SF 60' Units	\$ -	\$ -	\$ -	\$ 1,193.83
<u>Debt For SF 60' Units</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,990.00</u>
Total For SF 60' Units	\$ -	\$ -	\$ -	\$ 3,183.83
O&M For Town Center (Res)	\$ -	\$ -	\$ -	\$ 1,193.83
<u>Debt For Town Center (Res)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500.00</u>
Total For Town Center (Res)	\$ -	\$ -	\$ -	\$ 1,693.83
O&M For SDW Multifamilys	\$ -	\$ -	\$ -	\$ 1,193.83
<u>Debt For SDW Multifamilys</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500.00</u>
Total For SDW Multifamilys	\$ -	\$ -	\$ -	\$ 1,693.83
O&M For Town Center (Comm)	\$ -	\$ -	\$ -	\$ 35,814.90
<u>Debt For Town Center (Comm)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,000.00</u>
Total For Town Center (Comm)	\$ -	\$ -	\$ -	\$ 88,814.90

* Assessments Include the Following:

4% Discount for Early Payments

1% County Tax Collector Fee

1% County Property Appraiser Fee

Newfield Community Development District - Assessment Comparison

Community Information:

Residential Units

Townhomes	196
Duplex	106
Single Family 35'	82
Single Family 40'	174
Single Family 50'	194
Single Family 60'	136
Town Center (Residential)	250
<u>SD-W Multifamily</u>	<u>450</u>
Total Residential Units	1,588

Commercial

Town Center (Commercial)	50,000
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Assessed At 1.06 Per Unit

(Assessed For 30 O&M Units - Total ERU's)

Town Center (Residential)

Town Center - Walk-Up Apt	160
Town Center - Townhome	53
Town Center - Duplex	20
<u>Town Center - Cottage</u>	<u>17</u>
Total Town Center (Residential) Units	250

SD-W Multifamily

SD-W Multifamily - Take 1	112
SD-W Multifamily - Take 1	132
SD-W Multifamily - Take 1	32
SD-W Multifamily - Take 2	71
SD-W Multifamily - Take 2	83
<u>SD-W Multifamily - Take 2</u>	<u>20</u>
Total SD-W Multifamily Units	450