KD52 CDD NO. 2
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2027

KD52 CDD NO. 2
COMMUNITY DEVELOPMENT DISTRICT
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KD52 CDD NO. 2
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027

	Fiscal Year 2026				
	Adopted Budget FY 2026	Actual through 03/31/2026	Projected through 09/30/2026	Total Actual & Projected	Proposed Budget FY 2027
REVENUES					
Landowner contribution	$106,290	$ 26,113	$ 82,093	$ 108,206	$ 294,136
Total revenues	106,290	26,113	82,093	108,206	294,136
EXPENDITURES					
Professional & administrative					
Supervisors	-	215	430	645	430
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	25,000	133	24,867	25,000	25,000
Engineering	5,000	-	5,000	5,000	5,000
Engineering - stormwater reporting	-	-	-	-	5,000
Audit	5,500	-	5,500	5,500	5,500
Arbitrage rebate calculation	500	-	500	500	500
Dissemination agent	2,000	1,000	1,000	2,000	2,000
Debt service fund accounting	3,750	1,875	1,875	3,750	3,750
Trustee	5,000	-	5,000	5,000	5,000
Telephone	200	100	100	200	200
Postage	500	7	493	500	500
Printing & binding	500	250	250	500	500
Legal advertising	2,000	221	1,779	2,000	1,500
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,000	500	5,500	5,800
Contingencies/bank charges	1,750	1,542	208	1,750	1,750
Website hosting & maintenance	705	1,680	-	1,680	705
Website ADA compliance	210	145	-	145	145
Total professional & administrative	106,290	36,343	71,502	107,845	111,455
Field operations					
Intergovernmental field ops expense	-	-	-	-	182,681
Total field operations	-	-	-	-	182,681
Total expenditures	106,290	36,343	71,502	107,845	294,136
Excess/(deficiency) of revenues over/(under) expenditures	-	(10,230)	10,591	361	-
Fund balance - beginning (unaudited)	-	(361)	(10,591)	(361)	-
Fund balance - ending (projected)	$ -	$ (10,591)	$ -	$ -	$ -

KD52 CDD NO. 2
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES	
Professional & administrative	
Supervisors	$ 430
Statutorily set at $200 for each meeting of the Board of Supervisors not to exceed	
Management/accounting/recording	48,000
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Debt service fund accounting	3,750
Legal	25,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	5,000
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Engineering - stormwater reporting	5,000
Audit	5,500
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	500
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	2,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.	
Trustee	5,000
Annual fee for the service provided by trustee, paying agent and registrar.	
Telephone	200
Telephone and fax machine.	
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages, etc.	
Legal advertising	1,500
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	5,800
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	1,750
Bank charges and other miscellaneous expenses incurred during the year.	
Website	
Hosting & maintenance	705
ADA compliance	145
Field operations	
Intergovernmental field ops expense	182,681
Total expenditures	$294,136

KD52 CDD NO. 2
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2025
FISCAL YEAR 2027

	Fiscal Year 2026				
	Adopted Budget FY 2026	Actual through 03/31/2026	Projected through 09/30/2026	Total Actual & Projected	Proposed Budget FY 2027
REVENUES					
Special assessment: off-roll	$ -	$ -	$ -	$ -	$ 1,644,464
Total revenues	-	-	-	-	1,644,464
EXPENDITURES					
Debt service					
Intergovermental expense	-	-	-	-	1,644,464
Total debt service	-	-	-	-	1,644,464
Total other fees & charges	-	-	-	-	-
Total expenditures	-	-	-	-	1,644,464
Excess/(deficiency) of revenues over/(under) expenditures	-	-	-	-	-
Fund balance:					
Net increase/(decrease) in fund balance	-	-	-	-	-
Beginning fund balance (unaudited)	-	-	-	-	-
Ending fund balance (projected)	$ -	$ -	$ -	$ -	-

Note: Debt service assessments collected by KD52 CDD No. 2 is transferred to KD52 CDD No. 1 and pays debt service on Series 2025 Bonds of the KD52 CDD No. 1

KD52 CDD NO. 2
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2027 ASSESSMENTS

Landowner Contribution GF/Off-Roll DS Assessments

Product	Units/Sq. Ft.	FY 2027 Professional and Administrative Cost per unit/1,000 Sq. Ft.	FY 2027 Field Operations Cost per unit/1,000 Sq. Ft.	FY 2027 O&M Cost per Unit/1,000 Sq. Ft.	FY 2027 DS Assessment per Unit/1,000 Sq. Ft.	FY 2027 Total Assessments per Unit/1,000 Sq. Ft.	FY 2026 Total Assessment per Unit/1,000 Sq. Ft.
Residential							
TH	24	$ 117.19	$ 192.08	$ 309.27	$ 869.50	$ 1,178.77	n/a
Total	**24**						
Non-Residential							
Commercial/Retail	235,000	$ 146.48	$ 240.10	$ 386.58	$ 2,006.92	$ 2,393.50	n/a
Light Industrial	1,900,000	39.06	64.03	103.09	606.30	709.39	n/a
Total	**2,135,000**						