

# *Anabelle Island*

*Community Development District*

*Adopted Budget*  
*FY 2027*

*Presented by:*



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**Anabelle Island**  
**Community Development District**  
**Adopted Budget**  
**General Fund**

| Description | Adopted<br>Budget<br>FY 2026 | Actuals Thru<br>7/31/26 | Projected Next<br>2 Months | Projected Thru<br>9/30/26 | Adopted<br>Budget<br>FY 2027 |
|-------------|------------------------------|-------------------------|----------------------------|---------------------------|------------------------------|
|-------------|------------------------------|-------------------------|----------------------------|---------------------------|------------------------------|

**REVENUES:**

|                        |            |            |         |            |            |
|------------------------|------------|------------|---------|------------|------------|
| Special Assessments    | \$ 277,488 | \$ 278,072 | \$ -    | \$ 278,072 | \$ 277,488 |
| Developer Contribution | 150,838    | 60,245     | 124,061 | 184,306    | 212,974    |
| Interest income        | 500        | 1,351      | 100     | 1,451      | 500        |
| Other Income           | -          | 473        | -       | 473        | -          |

|                       |                   |                   |                   |                   |                   |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>TOTAL REVENUES</b> | <b>\$ 428,826</b> | <b>\$ 340,140</b> | <b>\$ 124,161</b> | <b>\$ 464,301</b> | <b>\$ 490,962</b> |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

**EXPENDITURES:**

**Administrative**

|                                |          |          |        |          |          |
|--------------------------------|----------|----------|--------|----------|----------|
| Supervisors Fees               | \$ 6,000 | \$ 1,400 | \$ 400 | \$ 1,800 | \$ 6,000 |
| FICA Taxes                     | 459      | 107      | 31     | 138      | 459      |
| Engineering                    | 5,000    | 11,226   | 3,000  | 14,226   | 10,000   |
| Attorney                       | 35,000   | 34,235   | 14,500 | 48,735   | 46,000   |
| Arbitrage Rebate               | 700      | 1,800    | -      | 1,800    | 450      |
| Assessment Roll Administration | 5,899    | 5,899    | -      | 5,899    | 6,253    |
| Dissemination Agent            | 4,129    | 3,441    | 688    | 4,129    | 4,377    |
| Annual Audit                   | 5,800    | 5,800    | -      | 5,800    | 5,900    |
| Trustee Fees                   | 5,200    | 5,230    | -      | 5,230    | 5,720    |
| Management Fees                | 55,745   | 46,454   | 9,290  | 55,745   | 59,089   |
| Website Maintenance            | 1,260    | 1,050    | 210    | 1,260    | 1,336    |
| Information Technology         | 1,890    | 1,575    | 315    | 1,890    | 2,003    |
| Telephone                      | 300      | 269      | 31     | 300      | 300      |
| Postage                        | 500      | 890      | 450    | 1,340    | 1,000    |
| Insurance General Liability    | 6,729    | 6,340    | -      | 6,340    | 6,974    |
| Printing                       | 500      | 692      | 200    | 892      | 500      |
| Legal Advertising              | 2,500    | 388      | 1,500  | 1,888    | 2,500    |
| Other Current Charges          | 700      | 620      | 450    | 1,070    | 1,000    |
| Office Supplies                | 100      | 3        | 97     | 100      | 100      |
| Dues, Licenses & Subscriptions | 175      | 175      | -      | 175      | 175      |

|                             |                   |                   |                  |                   |                   |
|-----------------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| <b>TOTAL ADMINISTRATIVE</b> | <b>\$ 138,586</b> | <b>\$ 127,594</b> | <b>\$ 31,162</b> | <b>\$ 158,756</b> | <b>\$ 160,136</b> |
|-----------------------------|-------------------|-------------------|------------------|-------------------|-------------------|

***Operations & Maintenance***

**Ground Maintenance**

|                             |          |          |          |          |          |
|-----------------------------|----------|----------|----------|----------|----------|
| Electric                    | \$ 3,000 | \$ 1,662 | \$ 1,700 | \$ 3,362 | \$ 2,780 |
| Reclaimed Water             | 18,000   | 12,338   | 11,000   | 23,338   | 21,520   |
| Repairs & Maintenance       | 5,000    | 4,954    | 46       | 5,000    | 5,000    |
| Field Operations Management | 15,000   | 12,500   | 2,500    | 15,000   | 18,000   |
| Landscape - Contract        | 118,520  | 83,670   | 16,734   | 100,404  | 122,074  |
| Landscape - Contingency     | 10,000   | 18,123   | 10,000   | 28,123   | 25,000   |
| Lake Maintenance            | 11,040   | 9,200    | 1,840    | 11,040   | 11,040   |
| Irrigation Repairs          | 10,000   | 8,491    | 1,509    | 10,000   | 10,000   |

|                                 |                   |                   |                  |                   |                   |
|---------------------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| <b>TOTAL GROUND MAINTENANCE</b> | <b>\$ 190,560</b> | <b>\$ 150,937</b> | <b>\$ 45,329</b> | <b>\$ 196,266</b> | <b>\$ 215,414</b> |
|---------------------------------|-------------------|-------------------|------------------|-------------------|-------------------|

**Anabelle Island**  
**Community Development District**  
**Adopted Budget**  
**General Fund**

| Description | Adopted<br>Budget<br>FY 2026 | Actuals Thru<br>7/31/26 | Projected Next<br>2 Months | Projected Thru<br>9/30/26 | Adopted<br>Budget<br>FY 2027 |
|-------------|------------------------------|-------------------------|----------------------------|---------------------------|------------------------------|
|-------------|------------------------------|-------------------------|----------------------------|---------------------------|------------------------------|

**Amenity Center**

|                          |           |           |       |           |           |
|--------------------------|-----------|-----------|-------|-----------|-----------|
| Insurance                | \$ 11,840 | \$ 18,386 | \$ -  | \$ 18,386 | \$ 17,467 |
| Facility Attendant       | -         | -         | -     | -         | 5,000     |
| Internet                 | 1,000     | -         | 1,000 | 1,000     | 1,000     |
| Electric                 | 9,000     | 10,644    | 7,000 | 17,644    | 13,450    |
| Water & Sewer/Irrigation | 7,500     | 5,388     | 3,500 | 8,888     | 5,410     |
| Refuse Service           | 2,000     | 2,025     | 422   | 2,447     | 2,120     |
| Access Cards             | 2,000     | -         | 2,000 | 2,000     | 2,000     |
| Janitorial Maintenance   | 12,840    | 10,700    | 2,140 | 12,840    | 13,610    |
| Janitorial Supplies      | 4,000     | -         | 2,000 | 2,000     | 4,000     |
| Pool Maintenance         | 16,050    | 13,375    | 2,675 | 16,050    | 17,013    |
| Pool Chemicals           | 10,700    | 8,923     | 1,777 | 10,700    | 11,342    |
| Pool Permit              | 500       | -         | 500   | 500       | 500       |
| Facility Maintenance     | 7,500     | 3,144     | 4,356 | 7,500     | 8,300     |
| Repairs & Maintenance    | 10,000    | -         | 5,000 | 5,000     | 10,000    |
| Special Events           | 2,000     | -         | 2,000 | 2,000     | 2,000     |
| Holiday Decorations      | 1,000     | -         | 1,000 | 1,000     | 1,000     |
| Office Supplies          | 200       | -         | 200   | 200       | 200       |
| Pest Control             | 1,550     | 745       | 380   | 1,125     | 1,000     |

|                             |                  |                  |                  |                   |                   |
|-----------------------------|------------------|------------------|------------------|-------------------|-------------------|
| <b>TOTAL AMENITY CENTER</b> | <b>\$ 99,680</b> | <b>\$ 73,330</b> | <b>\$ 35,950</b> | <b>\$ 109,280</b> | <b>\$ 115,412</b> |
|-----------------------------|------------------|------------------|------------------|-------------------|-------------------|

|                           |                   |                   |                   |                   |                   |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>TOTAL EXPENDITURES</b> | <b>\$ 428,826</b> | <b>\$ 351,861</b> | <b>\$ 112,440</b> | <b>\$ 464,301</b> | <b>\$ 490,962</b> |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

**Other Sources/(Uses)**

|                              |      |      |      |      |      |
|------------------------------|------|------|------|------|------|
| Interlocal Transfer In/(Out) | \$ - | \$ - | \$ - | \$ - | \$ - |
|------------------------------|------|------|------|------|------|

|                                   |             |             |             |             |             |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>TOTAL OTHER SOURCES/(USES)</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|

|                                       |             |                    |                  |             |             |
|---------------------------------------|-------------|--------------------|------------------|-------------|-------------|
| <b>EXCESS REVENUES (EXPENDITURES)</b> | <b>\$ -</b> | <b>\$ (11,721)</b> | <b>\$ 11,721</b> | <b>\$ -</b> | <b>\$ -</b> |
|---------------------------------------|-------------|--------------------|------------------|-------------|-------------|

**Anabelle Island**  
**Community Development District**  
**Budget Narrative**  
**Fiscal Year 2027**

**REVENUES**

**Special Assessments**

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year. The assessments will be collected by the Clay County Tax Collectors Office.

**Developer Contribution**

The District will collect from the Developer for unplatted lots of the District.

**Interest**

The District earns interest on the monthly average collected balance for each of their investment accounts.

**Expenditures - Administrative**

**Supervisors Fees**

Chapter 190, The Florida Statutes, allows each Board member to receive \$200 per meeting not to exceed \$4,800 per year per supervisor for the time devoted to District business and meetings.

**FICA Taxes**

Represents the Employer's share of Social Security and Medicare taxes withheld from the Board of Supervisors checks.

**Engineering**

The District will be providing general engineering services to the District, e.g, attendance and preparation for monthly board meetings, review invoices, etc.

**Attorney**

The District's legal counsel, Kilinski Van Wyk, PLLC, will be providing general legal services to the District, i.e., attendance and preparation for monthly meetings, review of operating & maintenance contracts, etc.

**Arbitrage Rebate**

The District is required to annually have an arbitrage rebate calculation on the District's Series 2022 Special Assessment Revenue Bonds. American Municipal Tax-Exempt Compliance Corp. (AMTEC) serves as the District's tax compliance agent.

**Assessment Roll Administration**

The District has contracted with Governmental Management Services, LLC for the certification and collection of the District's annual maintenance and debt service assessments. Assessments on platted lots are collected by agreement with Clay County, while unplatted assessments may be collected directly by the District and/or by the County Tax Collector.

**Dissemination Agent**

The District has contracted with GMS, LLC to act as the Dissemination Agent for the District to prepare the Annual Disclosure Report required by the Securities and Exchange Commission in order to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

| <u>Vendor</u> | <u>Description</u>  | <u>Monthly</u> | <u>Annual</u> |
|---------------|---------------------|----------------|---------------|
| GMS           | Dissemination Agent | \$ 365         | \$ 4,377      |

**Annual Audit**

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm, Grau and Associates. The budgeted amount for the fiscal year is based on contracted fees from the previous year's engagement plus an anticipated increase.

**Trustee Fees**

The District bonds will be held and administered by a US Bank Trustee. This represents the trustee annual fee.

**Management Fees**

The District receives Management, Accounting, and Administrative services as part of a Management Agreement with Governmental Management Services, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

**Information Technology**

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

**Website Maintenance**

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

**Telephone**

Internet and Wi-Fi service for Office.

**Postage and Delivery**

Actual postage and/or freight used for District mailings, including agenda packages, vendor checks, budgets, audit reports, and other correspondence.

**Anabelle Island**  
**Community Development District**  
**Budget Narrative**  
**Fiscal Year 2027**

**Expenditures - Administrative (continued)**

**Insurance General Liability**

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount budgeted represents the estimated premium.

**Printing**

Copies used in the preparation of agenda packages, required mailings, and other special projects.

**Legal Advertising**

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

**Other Current Charges**

This includes monthly bank charges and any other miscellaneous expenses incurred during the year.

**Office Supplies**

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

**Dues, Licenses & Subscriptions**

The District is required to pay an annual fee to the Florida Department of Commerce for \$175.

**Expenditures - Ground Maintenance**

**Electric**

Clay Electric provides electric services for the District. The cost of electric is associated with the following accounts:

| Location               | Meter # | Monthly       | Annual          |
|------------------------|---------|---------------|-----------------|
| 2504 Block Island Pkwy | 9259178 | \$ 120        | \$ 1,440        |
| 2942 Windsor Lakes Way | 9259179 | 70            | 840             |
| Contingency            |         |               | 500             |
| <b>Total</b>           |         | <b>\$ 190</b> | <b>\$ 2,780</b> |

**Reclaimed Water**

Cost of reclaimed irrigation service from Clay County Utility Authority used by the district. The District has the following meters:

| Location                  | Meter #   | Monthly         | Annual           |
|---------------------------|-----------|-----------------|------------------|
| 2719 Windsor Lake         | A00052464 | \$ 80           | \$ 960           |
| 2946 Windsor Lakes Way    | A00052466 | 500             | 6,000            |
| 2750 Windsor Lakes Way    | A00052463 | 60              | 720              |
| 2997 Monroe Lakes Terrace | A00059121 | 60              | 720              |
| 2523 Block Island Parkway | A00059123 | 950             | 11,400           |
| 2371 Dallas Creek Lane    | A00061593 | 60              | 720              |
| Contingency               |           |                 | 1,000            |
| <b>Total</b>              |           | <b>\$ 1,710</b> | <b>\$ 21,520</b> |

**Repairs & Maintenance**

Any costs related to miscellaneous repairs and maintenance that occur during the fiscal year.

**Field Operations Management**

The District is contracted with Governmental Management Services, LLC to provide onsite field management of contracts for District services such as landscape and lake maintenance. Services include weekly site inspections, meetings with contractors, monitoring of utility accounts, attending Board meetings, and receiving and responding to property owner phone calls and emails.

| Vendor   | Description     | Monthly  | Annual    |
|----------|-----------------|----------|-----------|
| GMS, LLC | Management Fees | \$ 1,500 | \$ 18,000 |

**Landscape - Contract**

The District is contracted with United Land Services (ULS Operating, LLC) to maintain the common areas of the District, including tree removals, tree trimmings, additional mulching, and new projects and replacements.

| Service        | Monthly  | Annual                     |
|----------------|----------|----------------------------|
| Phase IA       | \$ 3,103 | \$ 37,236                  |
| Phase IB       | 4,298    | 51,576                     |
| Amenity Center | 1,220    | 14,640                     |
| Mulch          |          | 18,622                     |
| <b>Total</b>   |          | <b>\$ 8,621 \$ 122,074</b> |

**Anabelle Island**  
**Community Development District**  
**Budget Narrative**  
**Fiscal Year 2027**

**Expenditures – Ground Maintenance (continued)**

**Landscape - Contingency**

Estimated costs for other landscape maintenance incurred by the District.

**Lake Maintenance**

The District is under contract with The Lake Doctors, Inc. for the maintenance of the 12 ponds at the District.

**Irrigation Repairs**

Estimated miscellaneous irrigation maintenance and repair costs.

**Expenditures – Amenity Center**

**Insurance**

The District's property insurance policy is with Florida Insurance Alliance (FIA), which specializes in providing insurance coverage to governmental agencies. The amount budgeted represents the estimated premium for property insurance related to the Amenity Center.

**Facility Attendant**

The District has contracted with GMS, LLC to provide community facility staff for the Amenity Center to greet patrons, provide facility tours, issue access cards, and enforce policies.

**Internet**

Estimated costs for Internet service at the Amenity Center.

**Electric**

Clay Electric provides electric services for the District. The cost of electric is associated with the following accounts:

| Location             | Meter # |              | Monthly |           | Annual        |
|----------------------|---------|--------------|---------|-----------|---------------|
| 2355 Dallas Creek Ln | 9259177 | \$           | 1,100   | \$        | 13,200        |
| Contingency          |         |              |         |           | 250           |
|                      |         | <b>Total</b> |         | <b>\$</b> | <b>13,450</b> |

**Water & Sewer/Irrigation**

Estimated costs for water, sewer, and irrigation services provided to the District.

| Location                          | Meter #   |              | Monthly   |            | Annual    |              |
|-----------------------------------|-----------|--------------|-----------|------------|-----------|--------------|
| 2355 Dallas Creek Ln Amenity Cntr | A00060740 | \$           | 350       | \$         | 4,200     |              |
| 2355 Dallas Creek Irrigation      | A00060741 |              | 80        |            | 960       |              |
| Contingency                       |           |              |           |            | 250       |              |
|                                   |           | <b>Total</b> | <b>\$</b> | <b>430</b> | <b>\$</b> | <b>5,410</b> |

**Refuse Service**

The cost for refuse removal service provided by GMS, LLC.

**Access Cards**

Entry cards are issued to all CDD residents for facility access.

**Janitorial Maintenance**

Estimated costs for janitorial services for the Amenity Center.

**Janitorial Supplies**

Estimated costs for janitorial supplies for the Amenity Center.

**Pool Maintenance**

Estimated cost to maintain the Amenity Center swimming pools.

**Pool Chemicals**

The District will contract with GMS, LLC to provide chemicals necessary for the maintenance of the Amenity Center swimming pool.

**Pool Permit**

Represents Permit Fees paid to the Department of Health for the swimming pool.

**Facility Maintenance**

The District has contracted with GMS, LLC for the administration of maintenance contracts for swimming pools, landscapes, and lakes, as well as for reservation services for District facilities and maintenance of the recreation access system.

**Repairs & Maintenance**

Any costs related to miscellaneous repairs and maintenance that occur during the fiscal year.

**Special Events**

Represents estimated costs for the District to host special events for the community throughout the Fiscal Year.

**Holiday Decorations**

Represents estimated costs for the District to decorate the Amenity Center for the holidays.

**Office Supplies**

Office supplies for the Amenity Center.

**Pest Control**

The district has contracted with Harvey Pest Management for monthly pest control services and termites services.

**Anabelle Island**  
**Community Development District**  
**Adopted Budget**  
**Debt Service Series 2022 Special Assessment Revenue Bonds**

| Description                           | Adopted<br>Budget<br>FY 2026 | Actuals Thru<br>7/31/26 | Projected Next<br>2 Months | Projected Thru<br>9/30/26 | Adopted<br>Budget<br>FY 2027 |
|---------------------------------------|------------------------------|-------------------------|----------------------------|---------------------------|------------------------------|
| <b><u>REVENUES:</u></b>               |                              |                         |                            |                           |                              |
| Special Assessments                   | \$ 346,860                   | \$ 347,590              | \$ -                       | \$ 347,590                | \$ 346,860                   |
| Interest Earnings                     | 2,000                        | 11,605                  | 500                        | 12,105                    | 5,000                        |
| Carry Forward Surplus <sup>(1)</sup>  | 152,928                      | 154,161                 | -                          | 154,161                   | 166,507                      |
| <b>TOTAL REVENUES</b>                 | <b>\$ 501,788</b>            | <b>\$ 513,357</b>       | <b>\$ 500</b>              | <b>\$ 513,857</b>         | <b>\$ 518,367</b>            |
| <b><u>EXPENDITURES:</u></b>           |                              |                         |                            |                           |                              |
| Interest Expense 11/1                 | \$ 106,175                   | \$ 106,175              | \$ -                       | \$ 106,175                | \$ 104,353                   |
| Interest Expense 5/1                  | 106,175                      | 106,175                 | -                          | 106,175                   | 104,353                      |
| Principal Expense 5/1                 | 135,000                      | 135,000                 | -                          | 135,000                   | 140,000                      |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 347,350</b>            | <b>\$ 347,350</b>       | <b>\$ -</b>                | <b>\$ 347,350</b>         | <b>\$ 348,705</b>            |
| <b><u>Other Sources/(Uses)</u></b>    |                              |                         |                            |                           |                              |
| Interfund transfer In/(Out)           | \$ -                         | \$ -                    | \$ -                       | \$ -                      | \$ -                         |
| <b>TOTAL OTHER SOURCES/(USES)</b>     | <b>\$ -</b>                  | <b>\$ -</b>             | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>                  |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 347,350</b>            | <b>\$ 347,350</b>       | <b>\$ -</b>                | <b>\$ 347,350</b>         | <b>\$ 348,705</b>            |
| <b>EXCESS REVENUES (EXPENDITURES)</b> | <b>\$ 154,438</b>            | <b>\$ 166,007</b>       | <b>\$ 500</b>              | <b>\$ 166,507</b>         | <b>\$ 169,662</b>            |

<sup>(1)</sup> Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27 \$ 102,463

**Anabelle Island**  
**Community Development District**  
**AMORTIZATION SCHEDULE**  
**Debt Service Series 2022 Special Assessment Revenue Bonds**

| Period       | Outstanding Balance | Coupons | Principal           | Interest            | Annual Debt Service |
|--------------|---------------------|---------|---------------------|---------------------|---------------------|
| 11/01/26     | 5,675,000           | 2.700%  |                     | 104,353             |                     |
| 05/01/27     | 5,675,000           | 2.700%  | 140,000             | 104,353             | 348,705.00          |
| 11/01/27     | 5,535,000           | 2.700%  |                     | 102,463             |                     |
| 05/01/28     | 5,535,000           | 3.100%  | 140,000             | 102,463             | 344,925.00          |
| 11/01/28     | 5,395,000           | 3.100%  |                     | 100,293             |                     |
| 05/01/29     | 5,395,000           | 3.100%  | 145,000             | 100,293             | 345,585.00          |
| 11/01/29     | 5,250,000           | 3.100%  |                     | 98,045              |                     |
| 05/01/30     | 5,250,000           | 3.100%  | 150,000             | 98,045              | 346,090.00          |
| 11/01/30     | 5,100,000           | 3.100%  |                     | 95,720              |                     |
| 05/01/31     | 5,100,000           | 3.100%  | 155,000             | 95,720              | 346,440.00          |
| 11/01/31     | 4,945,000           | 3.100%  |                     | 93,318              |                     |
| 05/01/32     | 4,945,000           | 3.100%  | 160,000             | 93,318              | 346,635.00          |
| 11/01/32     | 4,785,000           | 3.100%  |                     | 90,838              |                     |
| 05/01/33     | 4,785,000           | 3.500%  | 165,000             | 90,838              | 346,675.00          |
| 11/01/33     | 4,620,000           | 3.500%  |                     | 87,950              |                     |
| 05/01/34     | 4,620,000           | 3.500%  | 170,000             | 87,950              | 345,900.00          |
| 11/01/34     | 4,450,000           | 3.500%  |                     | 84,975              |                     |
| 05/01/35     | 4,450,000           | 3.500%  | 180,000             | 84,975              | 349,950.00          |
| 11/01/35     | 4,270,000           | 3.500%  |                     | 81,825              |                     |
| 05/01/36     | 4,270,000           | 3.500%  | 185,000             | 81,825              | 348,650.00          |
| 11/01/36     | 4,085,000           | 3.500%  |                     | 78,588              |                     |
| 05/01/37     | 4,085,000           | 3.500%  | 190,000             | 78,588              | 347,175.00          |
| 11/01/37     | 3,895,000           | 3.500%  |                     | 75,263              |                     |
| 05/01/38     | 3,895,000           | 3.500%  | 195,000             | 75,263              | 345,525.00          |
| 11/01/38     | 3,700,000           | 3.500%  |                     | 71,850              |                     |
| 05/01/39     | 3,700,000           | 3.500%  | 205,000             | 71,850              | 348,700.00          |
| 11/01/39     | 3,495,000           | 3.500%  |                     | 68,263              |                     |
| 05/01/40     | 3,495,000           | 3.500%  | 210,000             | 68,263              | 346,525.00          |
| 11/01/40     | 3,285,000           | 3.500%  |                     | 64,588              |                     |
| 05/01/41     | 3,285,000           | 3.500%  | 220,000             | 64,588              | 349,175.00          |
| 11/01/41     | 3,065,000           | 3.500%  |                     | 60,738              |                     |
| 05/01/42     | 3,065,000           | 3.500%  | 225,000             | 60,738              | 346,475.00          |
| 11/01/42     | 2,840,000           | 3.500%  |                     | 56,800              |                     |
| 05/01/43     | 2,840,000           | 4.000%  | 235,000             | 56,800              | 348,600.00          |
| 11/01/43     | 2,605,000           | 4.000%  |                     | 52,100              |                     |
| 05/01/44     | 2,605,000           | 4.000%  | 245,000             | 52,100              | 349,200.00          |
| 11/01/44     | 2,360,000           | 4.000%  |                     | 47,200              |                     |
| 05/01/45     | 2,360,000           | 4.000%  | 255,000             | 47,200              | 349,400.00          |
| 11/01/45     | 2,105,000           | 4.000%  |                     | 42,100              |                     |
| 05/01/46     | 2,105,000           | 4.000%  | 265,000             | 42,100              | 349,200.00          |
| 11/01/46     | 1,840,000           | 4.000%  |                     | 36,800              |                     |
| 05/01/47     | 1,840,000           | 4.000%  | 275,000             | 36,800              | 348,600.00          |
| 11/01/47     | 1,565,000           | 4.000%  |                     | 31,300              |                     |
| 05/01/48     | 1,565,000           | 4.000%  | 290,000             | 31,300              | 352,600.00          |
| 11/01/48     | 1,275,000           | 4.000%  |                     | 25,500              |                     |
| 05/01/49     | 1,275,000           | 4.000%  | 300,000             | 25,500              | 351,000.00          |
| 11/01/49     | 975,000             | 4.000%  |                     | 19,500              |                     |
| 05/01/50     | 975,000             | 4.000%  | 310,000             | 19,500              | 349,000.00          |
| 11/01/50     | 665,000             | 4.000%  |                     | 13,300              |                     |
| 05/01/51     | 665,000             | 4.000%  | 325,000             | 13,300              | 351,600.00          |
| 11/01/51     | 340,000             | 4.000%  |                     | 6,800               |                     |
| 05/01/52     | 340,000             | 4.000%  | 340,000             | 6,800               | 353,600.00          |
| <b>Total</b> |                     |         | <b>\$ 5,675,000</b> | <b>\$ 3,380,930</b> | <b>\$ 9,055,930</b> |

**Anabelle Island**  
**Community Development District**  
**Non-Ad Valorem Assessments Comparison**  
**2026-2027**

| Neighborhood            | O&M<br>Units | Bonds<br>2022<br>Units | Annual Maintenance Assessments |              |                         | Annual Debt Assessments |              |                         |
|-------------------------|--------------|------------------------|--------------------------------|--------------|-------------------------|-------------------------|--------------|-------------------------|
|                         |              |                        | FY 2027                        | FY 2026      | Increase/<br>(decrease) | FY 2027                 | FY 2026      | Increase/<br>(decrease) |
| SF - Tax Roll           | 369          | 369                    | <b>\$800.00</b>                | \$800.00     | <b>\$0.00</b>           | <b>\$1,000.00</b>       | \$1,000.00   | <b>\$0.00</b>           |
| Gross Assessments       |              |                        | \$295,200.00                   | \$295,200.00 | \$0.00                  | \$369,000.00            | \$369,000.00 | \$0.00                  |
| Less: Discount          | 4.00%        |                        | \$11,808.00                    | \$11,808.00  | \$0.00                  | \$14,760.00             | \$14,760.00  | \$0.00                  |
| Less: Commission fees   | 2.00%        |                        | \$5,904.00                     | \$5,904.00   | \$0.00                  | \$7,380.00              | \$7,380.00   | \$0.00                  |
| Direct Bill - Unplatted |              |                        | \$0.00                         | \$0.00       | \$0.00                  | \$0.00                  | \$0.00       | \$0.00                  |
| Net Assessments         |              |                        | \$277,488.00                   | \$277,488.00 | \$0.00                  | \$346,860.00            | \$346,860.00 | \$0.00                  |