

**DEAN RIVER
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2027**

**DEAN RIVER
COMMUNITY DEVELOPMENT DISTRICT
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**DEAN RIVER
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026				
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	Proposed Budget FY 2027
REVENUES					
Developer contribution- Maronda	\$ 52,736	\$ 7,194	\$ 43,492	\$ 50,686	\$249,610
Developer contribution- Highland	32,322	2,545	26,656	29,201	152,986
Total revenues	85,058	9,739	70,148	79,887	402,596
EXPENDITURES					
Professional & administrative					
Supervisors	-	215	1,200	1,415	2,150
Management/accounting/recording	40,000	12,000	18,000	30,000	48,000
Legal	25,000	3,275	21,725	25,000	25,000
Engineering	2,000	-	2,000	2,000	5,000
Engineering - public facilities and stormwater reporting	-	-	-	-	5,000
Audit	-	-	-	-	4,500
Arbitrage rebate calculation	-	-	125	125	500
Dissemination agent	1,333	-	500	500	2,000
Telephone	200	100	100	200	200
Postage	500	-	500	500	500
Printing & binding	500	250	250	500	500
Legal advertising	7,500	1,921	5,579	7,500	7,500
Annual special district fee	175	175	-	175	175
Insurance	5,500	-	5,500	5,500	5,500
Contingencies/bank charges	1,500	794	706	1,500	1,500
Tax Collector	-	-	-	-	17,607
Website hosting & maintenance	705	-	705	705	705
Website ADA compliance	145	-	145	145	145
Total professional & administrative	85,058	18,730	57,035	75,765	126,482
Field operations					
Field ops accounting	-	-	-	-	2,700
Wet pond maintenance	-	-	-	-	5,800
Wet pond erosion repairs	-	-	-	-	2,000
Wetland conservation area maintenance	-	-	-	-	5,000
Monitoring and reporting	-	-	-	-	3,500
Electricity	-	-	-	-	3,000
Pressure washing, painting, and maintenance	-	-	-	-	2,000
Landscape maintenance	-	-	-	-	90,677
Plant replacement	-	-	-	-	3,500
Irrigation repairs	-	-	-	-	2,000
Unimproved area mowing	-	-	-	-	25,437
Irrigation supply	-	-	-	-	5,500
Open spaces pressure washing	-	-	-	-	2,500
Repairs and maintenance	-	-	-	-	1,500
Pool maintenance contract	-	-	-	-	4,000
Amenity repairs and maintenance	-	-	-	-	5,000
Amenity electricity	-	-	-	-	7,500
Property insurance	-	-	-	-	10,000
Water, sewer, propane	-	-	-	-	3,500
Janitorial	-	-	-	-	7,500
Security amenity center	-	-	-	-	2,000
Pest control	-	-	-	-	1,600
Permits/licenses	-	-	-	-	1,000
Supplies	-	-	-	-	1,000
Roadway repair and maintenance	-	-	-	-	5,000
Streetlights	-	-	-	-	72,900
Total field operations	-	-	-	-	276,114
Total expenditures	85,058	18,730	57,035	75,765	402,596
Excess/(deficiency) of revenues over/(under) expenditures	-	(8,991)	13,113	4,122	-
Fund balance - beginning (unaudited)	-	(4,122)	(13,113)	(4,122)	-
Unassigned	-	(13,113)	-	-	-
Fund balance - ending	\$ -	\$ (13,113)	\$ -	\$ -	\$ -

**DEAN RIVER
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Supervisors	\$ 2,150
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.	
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.	
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 - public facilities and stormwater reporting	5,000
Audit	4,500
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.	
EMMA software service	-
Trustee	-
Telephone	200
Postage	500
Telephone and fax machine.	
Printing & binding	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Legal advertising	7,500
Letterhead, envelopes, copies, agenda packages	
Annual special district fee	175
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Insurance	5,500
Annual fee paid to the Florida Department of Economic Opportunity.	
Contingencies/bank charges	1,500
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Tax Collector	17,607
Website hosting & maintenance	705
Website ADA compliance	145

**DEAN RIVER
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DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Field operations	
Field ops accounting	2,700
Wet pond maintenance	5,800
Wet pond erosion repairs	2,000
Wetland conservation area maintenance	5,000
Monitoring and reporting	3,500
Electricity	3,000
Pressure washing, painting, and maintenance	2,000
Landscape maintenance	90,677
Plant replacement	3,500
Irrigation repairs	2,000
Unimproved area mowing	25,437
Irrigation supply	5,500
Open spaces pressure washing	2,500
Repairs and maintenance	1,500
Pool maintenance contract	4,000
Amenity repairs and maintenance	5,000
Amenity electricity	7,500
Property insurance	10,000
Water, sewer, propane	3,500
Janitorial	7,500
Security amenity center	2,000
Pest control	1,600
Permits/licenses	1,000
Supplies	1,000
Roadway repair and maintenance	5,000
Streetlights	72,900
Total field operations	<u>276,114</u>
Total expenditures	402,596