

**SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
AMENDED BUDGET
FISCAL YEAR 2026**

**SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
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**SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
AMENDED GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Adopted Budget FY 2026	Change	Amended Budget FY 2026
REVENUES			
Assessment levy: off-roll	\$ -	\$ 1,108,250	\$ 1,108,250
Landowner contribution	1,108,250	(1,108,250)	-
Total revenues	<u>1,108,250</u>	<u>-</u>	<u>1,108,250</u>
EXPENDITURES			
Professional & administrative			
Management/accounting/recording	48,000	-	48,000
Legal	25,000	-	25,000
Legal - SD	-	-	-
Engineering	5,000	-	5,000
Audit	5,575	-	5,575
Arbitrage rebate calculation	750	-	750
Dissemination agent	2,000	-	2,000
Debt service fund accounting	5,500	-	5,500
EMMA software service	5,000	-	5,000
Trustee	5,500	-	5,500
Telephone	200	-	200
Postage	500	-	500
Printing & binding	500	-	500
Legal advertising	2,000	-	2,000
Annual special district fee	175	-	175
Insurance	6,050	-	6,050
Contingencies/bank charges	500	-	500
Website hosting & maintenance	705	-	705
Website ADA compliance	210	-	210
Total professional & administrative	<u>113,165</u>	<u>-</u>	<u>113,165</u>

**SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
AMENDED GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Adopted Budget FY 2026	Change	Amended Budget FY 2026
Field operations			
Field operations management	14,400	-	14,400
Field operations accounting	5,000	-	5,000
Landscape maintenance	300,000	-	300,000
Irrigation maintenance	10,000	-	10,000
Plant replacement/arbor care	30,000	-	30,000
Landscape inspection	18,000	-	18,000
Wetland maintenance	350,000	-	350,000
Wet ponds	39,685	-	39,685
Littoral planting replacements	10,000	-	10,000
Lake bank erosion repairs	20,000	-	20,000
Inlet/culvert maintenance	10,000	-	10,000
Pump maintenance	8,000	-	8,000
Water	100,000	-	100,000
Electricity	5,000	-	5,000
Streetlighting	50,000	-	50,000
Contingencies	25,000	-	25,000
Total field operations	<u>995,085</u>	<u>-</u>	<u>995,085</u>
Total expenditures	<u>1,108,250</u>	<u>-</u>	<u>1,108,250</u>
 Excess/(deficiency) of revenues over/(under) expenditures	 - -	 - -	 - -
 Fund balance - beginning (unaudited)	 <u>-</u>	 <u>-</u>	 <u>-</u>
Fund balance - ending (projected)			
Assigned			
Working capital	-	-	-
Unassigned	-	-	-
Fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

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.	
Audit	5,575
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	750
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	
Debt service fund accounting	5,500
EMMA software service	5,000
Trustee	5,500
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	
Legal advertising	2,000
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	6,050
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	500
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Website hosting & maintenance	705
Website ADA compliance	210

**SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Field operations accounting	5,000
Field operations management	14,400
Water	100,000
Irrigation maintenance	10,000
Plant replacement/arbor care	30,000
Landscape maintenance	300,000
Landscape inspection	18,000
Wet ponds	39,685
Littoral planting replacements	10,000
Lake bank erosion repairs	20,000
Inlet/culvert maintenance	10,000
Wetland maintenance	350,000
Pump maintenance	8,000
Electricity	5,000
Streetlighting	50,000
Contingencies	25,000
Total expenditures	<u><u>\$ 1,108,250</u></u>

**SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
AMENDED SPECIAL REVENUE BUDGET - POD 1
FISCAL YEAR 2026**

	Adopted Budget FY 2026	Change	Amended Budget FY 2026
REVENUES			
Landowner contribution	\$ 75,640	\$ (75,640)	-
Assessment levy: off-roll	-	75,640	\$ 75,640
Total revenues	<u>75,640</u>	<u>-</u>	<u>75,640</u>
EXPENDITURES			
Professional & administrative			
Special revenue fund accounting	1,500	-	1,500
Special revenue fund audit	1,500	-	1,500
Total professional & administrative	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Field operations			
Pond maintenance	32,640	-	32,640
Littoral planting replacements	10,000	-	10,000
Lake bank erosion repairs	20,000	-	20,000
Inlet/culvert maintenace	10,000	-	10,000
Total field operations	<u>72,640</u>	<u>-</u>	<u>72,640</u>
Total expenditures	<u>75,640</u>	<u>-</u>	<u>75,640</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	-	-
Fund balance - beginning (unaudited)			-
Fund balance - ending (projected)			
Unassigned	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
AMENDED SPECIAL REVENUE BUDGET - POD 2
FISCAL YEAR 2026**

	Adopted Budget FY 2026	Change	Amended Budget FY 2026
REVENUES			
Landowner contribution	\$ 35,640	\$ (35,640)	-
Assessment levy: off-roll	-	35,640	35,640
Total revenues	<u>35,640</u>	<u>-</u>	<u>35,640</u>
EXPENDITURES			
Professional & administrative			
Special revenue fund accounting	1,500		1,500
Special revenue fund audit	1,500		1,500
Total professional & administrative	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Field operations			
Pond maintenance	17,640	-	17,640
Littoral planting replacements	5,000	-	5,000
Lake bank erosion repairs	5,000	-	5,000
Inlet/culvert maintenace	5,000	-	5,000
Total field operations	<u>32,640</u>	<u>-</u>	<u>32,640</u>
Total expenditures	<u>35,640</u>	<u>-</u>	<u>35,640</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	-	-
Fund balance - beginning (unaudited)			-
Fund balance - ending (projected)			
Unassigned	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
AMENDED SPECIAL REVENUE BUDGET - POD 3
FISCAL YEAR 2026**

	Adopted Budget FY 2026	Change	Amended Budget FY 2026
REVENUES			
Assessment levy: off-roll	\$ -	142,800	\$ 142,800
Landowner contribution	142,800	(142,800)	-
Total revenues	142,800	-	142,800
EXPENDITURES			
Professional & administrative			
Special revenue fund accounting	1,500		1,500
Special revenue fund audit	1,500		1,500
Total professional & administrative	3,000	-	3,000
Field operations			
Pond maintenance	79,800	-	79,800
Littoral planting replacements	20,000	-	20,000
Lake bank erosion repairs	30,000	-	30,000
Inlet/culvert maintenace	10,000	-	10,000
Total field operations	139,800	-	139,800
Total expenditures	142,800	-	142,800
Excess/(deficiency) of revenues over/(under) expenditures	-	-	-
Fund balance - beginning (unaudited)			-
Fund balance - ending (projected)			
Unassigned	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -

**SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
AMENDED SPECIAL REVENUE BUDGET - POD 5
FISCAL YEAR 2026**

	Adopted Budget FY 2026	Change	Amended Budget FY 2026
REVENUES			
Assessment levy: off-roll	\$ -	66,380	\$ 66,380
Landowner contribution	66,380	(66,380)	-
Total revenues	66,380	-	66,380
EXPENDITURES			
Professional & administrative			
Special revenue fund accounting	1,500		1,500
Special revenue fund audit	1,500		1,500
Total professional & administrative	3,000	-	3,000
Field operations			
Pond maintenance	25,880	-	25,880
Littoral planting replacements	15,000	-	15,000
Lake bank erosion repairs	15,000	-	15,000
Inlet/culvert maintenace	7,500	-	7,500
Total field operations	63,380	-	63,380
Total expenditures	66,380	-	66,380
Excess/(deficiency) of revenues over/(under) expenditures	-	-	-
Fund balance - beginning (unaudited)			-
Fund balance - ending (projected)			
Unassigned	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -

**SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
AMENDED SPECIAL REVENUE BUDGET - POD 6
FISCAL YEAR 2026**

	Adopted Budget FY 2026	Change	Amended Budget FY 2026
REVENUES			
Assessment levy: off-roll	\$ -	69,860	\$ 69,860
Landowner contribution	69,860	(69,860)	-
Total revenues	69,860	-	69,860
EXPENDITURES			
Professional & administrative			
Special revenue fund accounting	1,500		1,500
Special revenue fund audit	1,500		1,500
Total professional & administrative	3,000	-	3,000
Field operations			
Pond maintenance	29,360	-	29,360
Littoral planting replacements	15,000	-	15,000
Lake bank erosion repairs	15,000	-	15,000
Inlet/culvert maintenace	7,500	-	7,500
Total field operations	66,860	-	66,860
Total expenditures	69,860	-	69,860
Excess/(deficiency) of revenues over/(under) expenditures	-	-	-
Fund balance - beginning (unaudited)			-
Fund balance - ending (projected)			
Unassigned	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -

**SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
AMENDED SPECIAL REVENUE BUDGET - POD 7
FISCAL YEAR 2026**

	Adopted Budget FY 2027	Change	Amended Budget FY 2026
REVENUES			
Assessment levy: off-roll	\$ -	\$ 35,640	\$ 35,640
Landowner contribution	35,640	(35,640)	-
Total revenues	<u>35,640</u>	<u>-</u>	<u>35,640</u>
EXPENDITURES			
Professional & administrative			
Special revenue fund accounting	1,500		1,500
Special revenue fund audit	1,500		1,500
Total professional & administrative	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Field operations			
Pond maintenance	17,640	-	17,640
Littoral planting replacements	5,000	-	5,000
Lake bank erosion repairs	5,000	-	5,000
Inlet/culvert maintenace	5,000	-	5,000
Total field operations	<u>32,640</u>	<u>-</u>	<u>32,640</u>
Total expenditures	<u>35,640</u>	<u>-</u>	<u>35,640</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	-	-
Fund balance - beginning (unaudited)			-
Fund balance - ending (projected)			
Unassigned	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
AMENDED SPECIAL REVENUE BUDGET - POD 8
FISCAL YEAR 2026**

	Adopted Budget FY 2026	Change	Amended Budget FY 2026
REVENUES			
Assessment levy: off-roll	\$ -	\$ 6,440	\$ 6,440
Landowner contribution	6,440	(6,440)	-
Total revenues	6,440	-	6,440
EXPENDITURES			
Professional & administrative			
Special revenue fund accounting	1,000		1,000
Special revenue fund audit	1,500		1,500
Total professional & administrative	2,500	-	2,500
Field operations			
Pond maintenance	1,440	-	1,440
Littoral planting replacements	500	-	500
Lake bank erosion repairs	1,000	-	1,000
Inlet/culvert maintenace	1,000	-	1,000
Total field operations	3,940	-	3,940
Total expenditures	6,440	-	6,440
Excess/(deficiency) of revenues over/(under) expenditures	-	-	-
Fund balance - beginning (unaudited)			-
Fund balance - ending (projected)			
Unassigned	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -

**SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

Off-Roll Assessments

Product/Parcel	Bond Series	Units	% of FY 2026	FY 2026 O&M	FY 2026	FY 2026 DS	FY 2026 Total	FY 2025
			General Fund	Assessment	SRF	Assessment	Assessment	Total
			Budget	per Unit	per Unit	per Unit	per Unit	per Unit
Pod 1 (Taylor Morrison)	2024	520	8.37%	\$ 178.40	\$ 145.46	\$ 587.96	\$ 911.83	n/a
Pod 2 (KHov)	2024	679	10.93%	178.40	52.49	587.96	818.85	n/a
Pod 3 (Taylor Morrison)	2025	1,221	19.66%	178.40	116.95	242.58	537.93	n/a
Pod 4A (Kolter)		875	14.09%	178.40	-	-	178.40	n/a
Pod 4B (Pulte)		453	7.29%	178.40	-	-	178.40	n/a
Pod 5 (BKLP)	2025	861	13.86%	178.40	77.10	242.58	498.08	n/a
Pod 6 (Dream Finders)	2025	1,000	16.10%	178.40	69.86	242.58	490.84	n/a
Pod 7 (Meritage)	2024	342	5.51%	178.40	104.21	587.96	870.58	n/a
Pod 8 (Meritage)	2024	180	2.90%	178.40	35.78	587.96	802.14	n/a
Owner of Unsold Pods (Future Units)		899	1.31%	16.10	-	-	16.10	n/a
Total		7,030						