SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2026

SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
TABLE OF CONTENTS

Description	Page Number(s)
General Fund Budget	1 - 2
Definitions of General Fund Expenditures	3 - 4
Special Revenue Fund: Pod 1	5
Special Revenue Fund: Pod 2	6
Special Revenue Fund: Pod 7	7
Special Revenue Fund: Pod 8	8
Debt Service Fund Budget - Series 2024	9
Amortization Schedule - Series 2024	10 - 11
Assessment Summary	12

SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 2/28/2025	Projected through 9/30/2025	Total Actual & Projected	Proposed Budget FY 2026
REVENUES					
Landowner contribution	$ 202,165	$ 70,528	$ 176,269	$ 246,797	$ 1,133,250
Total revenues	202,165	70,528	176,269	246,797	1,133,250
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	48,000	20,000	28,000	48,000	48,000
Legal	25,000	1,922	23,078	25,000	25,000
Legal Fees - SD	-	47,000	-	47,000	-
Engineering	5,000	-	5,000	5,000	5,000
Audit	4,075	-	4,075	4,075	5,575
Arbitrage rebate calculation	750	-	750	750	750
Dissemination agent	1,000	416	584	1,000	2,000
Debt service fund accounting	-	-	1,833	1,833	5,500
EMMA software service	2,000	2,500	-	2,500	5,000
Trustee	5,500	-	5,500	5,500	5,500
Telephone	200	83	117	200	200
Postage	500	86	414	500	500
Printing & binding	500	208	292	500	500
Legal advertising	2,000	1,975	25	2,000	2,000
Annual special district fee	175	175	-	175	175
Insurance	6,050	5,200	-	5,200	6,050
Contingencies/bank charges	500	21	479	500	500
Website hosting & maintenance	705	705	-	705	705
Website ADA compliance	210	210	-	210	210
Total professional & administrative	102,165	80,501	70,147	150,648	113,165

SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 2/28/2025	Projected through 9/30/2025	Total Actual & Projected	Proposed Budget FY 2026
Field operations					
Field operations management	6,000	-	6,000	6,000	14,400
Field operations accounting	1,000	-	1,000	1,000	5,000
Landscape maintenance	50,000	-	50,000	50,000	300,000
Irrigation maintenace	-	-	-	-	10,000
Plant replacement/arbor care	-	-	-	-	30,000
Landscape inspection	9,000	-	9,000	9,000	18,000
Wetland maintenace	-	-	-	-	350,000
Wet ponds	4,000	-	4,000	4,000	39,685
Littoral planting replacements	-	-	-	-	10,000
Lake bank erosion repairs	-	-	-	-	20,000
Inlet/culvert maintenace	-	-	-	-	10,000
Pump maintenance	8,000	-	8,000	8,000	8,000
Water	-	-	-	-	100,000
Electricity	2,000	-	2,000	2,000	5,000
Streetlighting	10,000	-	10,000	10,000	50,000
Contingencies	10,000	-	10,000	10,000	50,000
Total field operations	100,000	-	100,000	100,000	1,020,085
Total expenditures	202,165	80,501	170,147	250,648	1,133,250
Excess/(deficiency) of revenues over/(under) expenditures	-	(9,973)	6,122	(3,851)	-
Fund balance - beginning (unaudited)	(2,347)	3,851	(6,122)	3,851	-
Fund balance - ending (projected)					
Unassigned	(2,347)	(6,122)	-	-	-
Fund balance - ending	$ (2,347)	$ (6,122)	$ -	$ -	$ -

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.	
EXPENDITURES (continued)	
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
Field operations accounting	5,000
Field operations management	14,400
Water	100,000
Irrigation maintenace	10,000
Plant replacement/arbor care	30,000

SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES (continued)	
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 maintenace	10,000
Wetland maintenace	350,000
Pump maintenance	8,000
Electricity	5,000
Streetlighting	50,000
Contingencies	50,000
Total expenditures	$1,133,250

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

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 2/28/2025	Projected through 9/30/2025	Total Actual & Projected	Proposed Budget FY 2026
REVENUES					
Landowner contribution			$ -	$ -	$ 75,640
Total revenues	-	-	-	-	75,640
EXPENDITURES					
Professional & administrative					
Special revenue fund accounting			-	-	1,500
Special revenue fund audit			-	-	1,500
Total professional & administrative	-	-	-	-	3,000
Field operations					
Pond maintenance	-	-	-	-	32,640
Littoral planting replacements	-	-	-	-	10,000
Lake bank erosion repairs	-	-	-	-	20,000
Inlet/culvert maintenace	-	-	-	-	10,000
Total field operations	-	-			72,640
Total expenditures	-	-	-	-	75,640
Excess/(deficiency) of revenues over/(under) expenditures	-	-	-	-	-
Fund balance - beginning (unaudited)			-	-	-
Fund balance - ending (projected)					
Unassigned	-	-	-	-	-
Fund balance - ending	$ -	$ -	$ -	$ -	$ -

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

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 2/28/2025	Projected through 9/30/2025	Total Actual & Projected	Proposed Budget FY 2026
REVENUES					
Landowner contribution			$ -	$ -	$ 35,640
Total revenues	-	-	-	-	35,640
EXPENDITURES					
Professional & administrative					
Special revenue fund accounting			-	-	1,500
Special revenue fund audit			-	-	1,500
Total professional & administrative	-	-	-	-	3,000
Field operations					
Pond maintenance	-	-	-	-	17,640
Littoral planting replacements		-	-	-	5,000
Lake bank erosion repairs		-	-	-	5,000
Inlet/culvert maintenace		-	-	-	5,000
Total field operations	-	-			32,640
Total expenditures	-	-	-	-	35,640
Excess/(deficiency) of revenues over/(under) expenditures	-	-	-	-	-
Fund balance - beginning (unaudited)			-	-	-
Fund balance - ending (projected)					
Unassigned	-	-	-	-	-
Fund balance - ending	$ -	$ -	$ -	$ -	$ -

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

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 2/28/2025	Projected through 9/30/2025	Total Actual & Projected	Proposed Budget FY 2026
REVENUES					
Landowner contribution			$ -	$ -	$ 35,640
Total revenues	-	-	-	-	35,640
EXPENDITURES					
Professional & administrative					
Special revenue fund accounting			-	-	1,500
Special revenue fund audit			-	-	1,500
Total professional & administrative	-	-	-	-	3,000
Field operations					
Pond maintenance		-	-	-	17,640
Littoral planting replacements		-	-	-	5,000
Lake bank erosion repairs		-	-	-	5,000
Inlet/culvert maintenace		-	-	-	5,000
Total field operations	-	-			32,640
Total expenditures	-	-	-	-	35,640
Excess/(deficiency) of revenues over/(under) expenditures	-	-	-	-	-
Fund balance - beginning (unaudited)			-	-	-
Fund balance - ending (projected)					
Unassigned	-	-	-	-	-
Fund balance - ending	$ -	$ -	$ -	$ -	$ -

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

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 2/28/2025	Projected through 9/30/2025	Total Actual & Projected	Proposed Budget FY 2026
REVENUES					
Landowner contribution			$ -	$ -	$ 6,440
Total revenues	-	-	-	-	6,440
EXPENDITURES					
Professional & administrative					
Special revenue fund accounting			-	-	1,000
Special revenue fund audit			-	-	1,500
Total professional & administrative	-	-	-	-	2,500
Field operations					
Pond maintenance		-	-	-	1,440
Littoral planting replacements		-	-	-	500
Lake bank erosion repairs		-	-	-	1,000
Inlet/culvert maintenace		-	-	-	1,000
Total field operations	-	-			3,940
Total expenditures	-	-	-	-	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
DEBT SERVICE FUND BUDGET - SERIES 2024
FISCAL YEAR 2026

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 2/28/2025	Projected through 9/30/2025	Total Actual & Projected	Proposed Budget FY 2026
REVENUES					
Assessment levy: off-roll	$ -	$ -	$ 419,694	$ 419,694	$ 1,011,887
Interest	-	29,906	-	29,906	-
Total revenues	-	29,906	419,694	449,600	1,011,887
EXPENDITURES					
Debt service					
Principal	-	-	-	-	175,000
Interest	-	389,382	419,694	809,076	839,388
Total expenditures	-	389,382	419,694	809,076	1,014,388
Excess/(deficiency) of revenues over/(under) expenditures	-	(359,476)	-	(359,476)	(2,501)
OTHER FINANCING SOURCES/(USES)					
Transfers out	-	(15,183)	-	(15,183)	-
Total other financing sources/(uses)	-	(15,183)	-	(15,183)	-
Net increase/(decrease) in fund balance	-	(374,659)	-	(374,659)	(2,501)
Fund balance:					
Beginning fund balance (unaudited)	-	1,845,393	1,470,734	1,845,393	1,470,734
Ending fund balance (projected)	$ -	$1,470,734	$1,470,734	$ 1,470,734	1,468,233
Use of fund balance:					
Debt service reserve account balance (required)					(1,011,888)
Interest expense - November 1, 2026					(415,144)
Projected fund balance surplus/(deficit) as of September 30, 2026					$ 41,201

SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2024 AMORTIZATION SCHEDULE

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/24			389,382.53	389,382.53	13,815,000.00
05/01/25			419,693.75	419,693.75	13,815,000.00
11/01/25			419,693.75	419,693.75	13,815,000.00
05/01/26	175,000.00	5.200%	419,693.75	594,693.75	13,640,000.00
11/01/26			415,143.75	415,143.75	13,640,000.00
05/01/27	185,000.00	5.200%	415,143.75	600,143.75	13,455,000.00
11/01/27			410,333.75	410,333.75	13,455,000.00
05/01/28	195,000.00	5.200%	410,333.75	605,333.75	13,260,000.00
11/01/28			405,263.75	405,263.75	13,260,000.00
05/01/29	205,000.00	5.200%	405,263.75	610,263.75	13,055,000.00
11/01/29			399,933.75	399,933.75	13,055,000.00
05/01/30	215,000.00	5.200%	399,933.75	614,933.75	12,840,000.00
11/01/30			394,343.75	394,343.75	12,840,000.00
05/01/31	225,000.00	5.200%	394,343.75	619,343.75	12,615,000.00
11/01/31			388,493.75	388,493.75	12,615,000.00
05/01/32	240,000.00	6.000%	388,493.75	628,493.75	12,375,000.00
11/01/32			381,293.75	381,293.75	12,375,000.00
05/01/33	255,000.00	6.000%	381,293.75	636,293.75	12,120,000.00
11/01/33			373,643.75	373,643.75	12,120,000.00
05/01/34	270,000.00	6.000%	373,643.75	643,643.75	11,850,000.00
11/01/34			365,543.75	365,543.75	11,850,000.00
05/01/35	285,000.00	6.000%	365,543.75	650,543.75	11,565,000.00
11/01/35			356,993.75	356,993.75	11,565,000.00
05/01/36	305,000.00	6.000%	356,993.75	661,993.75	11,260,000.00
11/01/36			347,843.75	347,843.75	11,260,000.00
05/01/37	325,000.00	6.000%	347,843.75	672,843.75	10,935,000.00
11/01/37			338,093.75	338,093.75	10,935,000.00
05/01/38	345,000.00	6.000%	338,093.75	683,093.75	10,590,000.00
11/01/38			327,743.75	327,743.75	10,590,000.00
05/01/39	365,000.00	6.000%	327,743.75	692,743.75	10,225,000.00
11/01/39			316,793.75	316,793.75	10,225,000.00
05/01/40	390,000.00	6.000%	316,793.75	706,793.75	9,835,000.00
11/01/40			305,093.75	305,093.75	9,835,000.00
05/01/41	410,000.00	6.000%	305,093.75	715,093.75	9,425,000.00
11/01/41			292,793.75	292,793.75	9,425,000.00
05/01/42	435,000.00	6.000%	292,793.75	727,793.75	8,990,000.00
11/01/42			279,743.75	279,743.75	8,990,000.00
05/01/43	465,000.00	6.000%	279,743.75	744,743.75	8,525,000.00
11/01/43			265,793.75	265,793.75	8,525,000.00
05/01/44	490,000.00	6.000%	265,793.75	755,793.75	8,035,000.00
11/01/44			251,093.75	251,093.75	8,035,000.00
05/01/45	525,000.00	6.250%	251,093.75	776,093.75	7,510,000.00
11/01/45			234,687.50	234,687.50	7,510,000.00
05/01/46	560,000.00	6.250%	234,687.50	794,687.50	6,950,000.00
11/01/46			217,187.50	217,187.50	6,950,000.00
05/01/47	595,000.00	6.250%	217,187.50	812,187.50	6,355,000.00
11/01/47			198,593.75	198,593.75	6,355,000.00
05/01/48	630,000.00	6.250%	198,593.75	828,593.75	5,725,000.00
11/01/48			178,906.25	178,906.25	5,725,000.00
05/01/49	675,000.00	6.250%	178,906.25	853,906.25	5,050,000.00

SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2024 AMORTIZATION SCHEDULE

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/49			157,812.50	157,812.50	5,050,000.00
05/01/50	715,000.00	6.250%	157,812.50	872,812.50	4,335,000.00
11/01/50			135,468.75	135,468.75	4,335,000.00
05/01/51	760,000.00	6.250%	135,468.75	895,468.75	3,575,000.00
11/01/51			111,718.75	111,718.75	3,575,000.00
05/01/52	810,000.00	6.250%	111,718.75	921,718.75	2,765,000.00
11/01/52			86,406.25	86,406.25	2,765,000.00
05/01/53	865,000.00	6.250%	86,406.25	951,406.25	1,900,000.00
11/01/53			59,375.00	59,375.00	1,900,000.00
05/01/54	920,000.00	6.250%	59,375.00	979,375.00	980,000.00
11/01/54			30,625.00	30,625.00	980,000.00
05/01/55	980,000.00	6.250%	30,625.00	1,010,625.00	-
Total	**13,815,000.00**		**16,892,912.50**	**30,707,912.50**	

SOLAERIS
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2026 ASSESSMENTS

Landowner Contributions GF and SRF/Off-Roll Assessments DSF

Product/Parcel	Units	FY 2026 O&M Landowner Contribution per Unit	FY 2026 SRF Landowner Contribution per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Landowner Contribution/ Assessment per Unit	FY 2025 Total Assessment per Unit
Residential Unit - Pod 1	520	$ 608.83	$ 145.46	$ 587.96	$ 1,342.25	n/a
Residential Unit - Pod 2	679	608.83	52.49	587.96	1,249.28	n/a
Residential Unit - Pod 7	342	608.83	104.21	587.96	1,301.00	n/a
Residential Unit - Pod 8	180	608.83	35.78	587.96	1,232.57	n/a
Future Residential Units	5,309	16.10	-	-	16.10	n/a
Total	**7,030**					