INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Bullfrog Creek
Community Development District

FISCAL YEAR 2027

Adopted Budget

August 11, 2026

CLEAR PARTNERSHIPS



Bullfrog Creek
Community Development District

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Bullfrog Creek

Community Development District

Budget Overview

FY 2027

Bullfrog Creek

Community Development District

Operating Budget

FY 2027

Summary of Revenues Expenditures and Changes in Fund Balance

Fiscal Year 2027 Budget

General Fund 001

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 6/30/2026	PROJECTED July-9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
REVENUES					
Interest - Investments	$0.00	$5,717.00	$0.00	$5,717.00	$1,495.00
Special Assmnts- Tax Collector	$313,683.00	$316,741.00	$0.00	$316,741.00	$333,706.38
Special Assmnts- Discounts	-$12,547.32	$0.00	$0.00	$0.00	-$13,348.26
TOTAL REVENUES	**$301,135.68**	**$322,458.00**	**$0.00**	**$322,458.00**	**$321,853.13**
EXPENDITURES					
Financial and Administrative					
Supervisor Fees	$12,000.00	$5,000.00	$1,709.56	$6,709.56	$12,000.00
District Management	$36,050.00	$27,038.00	$9,012.00	$36,050.00	$37,492.00
Website Administration	$1,500.00	$2,034.00	$0.00	$2,034.00	$1,500.00
District Engineer	$3,840.00	$1,181.00	$2,659.00	$3,840.00	$3,840.00
District Counsel	$5,000.00	$2,531.00	$2,469.00	$5,000.00	$5,000.00
Auditing Services	$5,300.00	$5,600.00	$0.00	$5,600.00	$5,900.00
Postage, Phone, Faxes, Copies	$300.00	$0.00	$300.00	$300.00	$300.00
Bank Fees	$175.00	$0.00	$175.00	$175.00	$175.00
Dues, Licenses, Subscriptions	$175.00	$175.00	$0.00	$175.00	$175.00
Meeting Expense	$1,000.00	$378.00	$622.00	$1,000.00	$800.00
Website Compliance	$1,900.00	$0.00	$1,900.00	$1,900.00	$1,900.00
Email hosting vendor	$140.00	$359.00	$0.00	$359.00	$140.00
ProfServ-Trustee Fees	$7,434.00	$4,436.00	$2,998.00	$7,434.00	$7,731.00
ProfServ-Dissemination Agent	$2,500.00	$1,875.00	$625.00	$2,500.00	$2,500.00
Misc-Assessment Collection Cost	$6,273.66	$0.00	$6,273.66	$6,273.66	$6,674.13
Total Financial and Administrative	**$89,117.66**	**$50,607.00**	**$34,273.22**	**$84,880.22**	**$86,127.13**
Insurance					
Insurance - General Liability	$3,731.00	$3,515.00	$216.00	$3,731.00	$3,867.00
Public Officials Insurance	$2,985.00	$2,812.00	$173.00	$2,985.00	$3,093.00
Insurance -Property & Casualty	$5,055.00	$3,667.00	$1,388.00	$5,055.00	$3,484.00
Total Insurance	**$11,771.00**	**$9,994.00**	**$1,777.00**	**$11,771.00**	**$10,444.00**
Utility Services					
Utility - Electric	$85,000.00	$45,824.00	$39,176.00	$85,000.00	$85,000.00
Utility - Water	$12,000.00	$6,277.00	$5,723.00	$12,000.00	$13,200.00
Total Utility Services	**$97,000.00**	**$52,101.00**	**$44,899.00**	**$97,000.00**	**$98,200.00**

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 6/30/2026	PROJECTED July-9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
Other Physical Environment					
Contracts-Landscape	$32,848.00	$31,882.00	$966.00	$32,848.00	$34,812.00
R&M Landscape	$6,000.00	$2,063.00	$3,937.00	$6,000.00	$6,000.00
Landscape - Mulch	$10,125.00	$0.00	$10,125.00	$10,125.00	$10,125.00
Landscape - Annuals	$2,995.00	$866.00	$2,129.00	$2,995.00	$2,995.00
Irrigation Maintenance	$8,000.00	$5,380.00	$2,620.00	$8,000.00	$8,000.00
Park Maintenance Projects	$2,200.00	$17,655.00	$0.00	$17,655.00	$9,200.00
Waterway Management	$4,900.00	$3,929.00	$971.00	$4,900.00	$5,100.00
Waterway Management - Other	$6,000.00	$0.00	$6,000.00	$6,000.00	$3,000.00
Miscellaneous Expenses	$14,000.00	$1,677.00	$12,323.00	$14,000.00	$47,850.00
Total Landscape and Pond Maintenance	**$122,068.00**	**$65,377.00**	**$72,146.00**	**$137,523.00**	**$127,082.00**
TOTAL EXPENDITURES	**$319,956.66**	**$178,079.00**	**$153,095.22**	**$331,174.22**	**$321,853.13**
Excess (deficiency) of revenues Over (under) expenditures		$183,555.00	-$153,095.22	$183,555.00	$0.00
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	$0.00	$12,481.00	$0.00	$12,481.00	$0.00
Interfund Transfers in	$0.00	$84,685.00	$0.00	$84,685.00	$0.00
Interfund Transfers out	$0.00	-$97,166.00	$0.00	-$97,166.00	$0.00
TOTAL OTHER SOURCES (USES)	**$0.00**	**$12,481.00**	**$0.00**	**$12,481.00**	**$0.00**
Net change in fund balance	$0.00	$171,074.00	-$153,095.22	$171,074.00	$0.00
FUND BALANCE, BEGINNING	$0.00	$124,260.00	$0.00	$0.00	
FUND BALANCE, ENDING	**$0.00**	**$295,334.00**	**-$153,095.22**	**$171,074.00**	**$0.00**

Budget Narrative
Fiscal Year 2027

REVENUES

Interest-Investments
The District earns interest on its operating accounts.

Operations & Maintenance Assessments – On Roll
The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Other Miscellaneous Revenues
Additional revenue sources not otherwise specified by other categories.

Special Assessments-Discounts
Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Financial and Administrative

Supervisor Fees
Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated $200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon four supervisors attending 14 meetings.

District Management
The District retains the services of a consulting manager, who is responsible for the daily administration of the District's business, including any and all financial work related to the Bond Funds and Operating Funds of the District, and preparation of the minutes of the Board of Supervisors. In addition, the District Manager prepares the Annual Budget(s), implements all policies of the Board of Supervisors and attends all meetings of the Board of Supervisors.

Website Administration
The cost of web hosting and regular maintenance of the District's website by Inframark Management Services.

District Engineer
The District's engineer provides general engineering services to the District, i.e., attendance and preparation for board meetings when requested, review of invoices, and other specifically requested assignments.

District Counsel
The District's attorney provides general legal services to the District, i.e., attendance and preparation for Board meetings, review of contracts, agreements, resolutions, and other research as directed or requested by the BOS District Manager.

Auditing Services
The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is an estimate based on prior year costs.

Postage, Phone, Faxes, Copies
This item refers to the cost of materials and service to produce agendas and conduct day-to-day business of the District.

Budget Narrative
Fiscal Year 2027

Financial and Administrative (continued)

Bank Fees
This represents the cost of bank charges and other related expenses that are incurred during the year.

Dues, Licenses, Subscriptions
This represents the cost of the District's operating license as well as the cost of memberships in necessary organizations.

Meeting Expense
The anticipated cost of meeting expenses including but not limited to renting meeting room space for district board meetings.

Website Compliance
Cost of maintaining district website's compliance with the Americans with Disabilities Act of 1990.

Payroll – Special Pay
The district may incur payroll expenses including but not limited to processing fees and taxes.

Email Hosting Vendor
The district may incur expenses for email addresses for the board of supervisors.

ProfServ – Trustee Fees
The District pays US Bank an annual fee for trustee services on the Series 2014 and Series 2015 Bonds. The budgeted amount for the fiscal year is based on previous year plus any out-of-pocket expenses.

ProfServ – Dissemination Agent
The District is required by the Securities and Exchange Commission to comply with rule 15c2-12(b)-(5), which relates to additional reporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on standard fees charged for this service.

Misc – Assessment Collection Cost
This service includes all functions necessary for the timely billing and collection and report of District assessments in order to ensure adequate funds to meet the district's debt service and operations and maintenance obligations and amounts to 2% of the Collection Costs.

Insurance

Insurance – General Liability
The District's General Liability & Public Officials Liability Insurance policy is with Egis Insurance Advisors, LLC. The budgeted amount allows for a projected increase in the premium.

Public Officials Insurance
The District will incur expenditures for public officials' liability insurance for the Board and Staff and may incur a 10% premium increase.

Insurance – Property & Casualty
The District will incur fees to insure items owned by the district for its property needs.

Budget Narrative
Fiscal Year 2027

Utility Services

Utility – Electric
Electricity for accounts with the local Utilities Commissions for the swim club, parks, and irrigation. Fees are based on historical costs for metered use.

Utility – Water
The District charges each new water/sewer system customer an Accrued Guaranteed Revenue Fee (AGRF) for wastewater service in accordance with the adopted rate schedule.

Other Physical Environment

Contracts – Landscape
Landscaping company to provide maintenance consisting of mowing, edging, trimming, blowing, fertilizing, and applying pest and disease control chemicals to turf throughout the District.

R&M Landscape
Cost of repairs and regular maintenance to landscaping equipment.

Landscape – Mulch
This is for the cost of mulch installation and services needed throughout the District.

Landscape – Annuals
This is for the cost of annuals installation and services needed throughout the District.

Irrigation Maintenance
Purchase of irrigation supplies. Unscheduled maintenance consists of major repairs and replacement of system components including weather station and irrigation lines.

Park Maintenance Projects
Cost of repairs and regular maintenance of CDD park and projects specific to the park.

Waterway Management
Cost of maintaining waterways and rivers on district property.

Waterway Management – Other
Cost of maintaining waterways and rivers on district property not covered by the monthly contract services

Miscellaneous Expenses
Expenses not otherwise specified.

Bullfrog Creek

Community Development District

Debt Service Budget

FY 2027

Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
Series 2015 Bonds

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 6/30/2026	PROJECTED July-9/30/2026	TOTAL PROJECTED FY 2026	% +/(-) Budget	ANNUAL BUDGET FY 2027
REVENUES						
Interest - Investments	$0.00	$4,381.00	$0.00	$4,381.00	0%	$0.00
Special Assmnts- Tax Collector	$138,000.00	$130,970.00	$7,030.00	$138,000.00	0%	$138,000.00
Special Assmnts- Discounts	-$5,520.00	$0.00	$0.00	$0.00	-100%	-$5,520.00
TOTAL REVENUES	**$132,480.00**	**$135,351.00**	**$7,030.00**	**$142,381.00**	**7%**	**$132,480.00**
EXPENDITURES						
Administrative						
Misc-Assessment Collection Cost	$2,760.00	$0.00	$2,760.00	$2,760.00	0%	$2,760.00
Total Administrative	**$2,760.00**	**$0.00**	**$2,760.00**	**$2,760.00**	**0%**	**$2,760.00**
Debt Service						
Principal Debt Retirement	$40,000.00	$85,000.00	$0.00	$85,000.00	113%	$40,000.00
Interest Expense	$82,675.00	$183,225.00	$0.00	$183,225.00	122%	$80,325.00
Total Debt Service	**$122,675.00**	**$268,225.00**	**$0.00**	**$268,225.00**	**119%**	**$120,325.00**
TOTAL EXPENDITURES	**$125,435.00**	**$268,225.00**	**$2,760.00**	**$270,985.00**		**$123,085.00**
Excess (deficiency) of revenues Over (under) expenditures	$7,045.00	-$132,874.00	$4,270.00	-$128,604.00	-1925%	$9,395.00
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	$15,325.00	$0.00	$0.00	$0.00	-100%	$0.00
Interfund Transfers In	$0.00	$91,035.00	$0.00	$91,035.00	0%	$0.00
Operating Transfers Out	$0.00	-$95,881.00	$0.00	-$95,881.00	0%	$0.00
TOTAL OTHER SOURCES (USES)	**$15,325.00**	**-$4,846.00**	**$0.00**	**-$4,846.00**	**-132%**	**$0.00**
Net change in fund balance	$15,325.00	-$137,720.00	$4,270.00	-$133,450.00	-971%	$9,395.00
FUND BALANCE, BEGINNING	$0.00	$0.00	$0.00	$0.00	0%	-$133,450.00
FUND BALANCE, ENDING	**$15,325.00**	**-$137,720.00**	**$4,270.00**	**-$133,450.00**	-971%	**-$124,055.00**

PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT				
	11/1/2024	11/1/2025	11/1/2026	11/1/2027
Series 2015 Bonds	$1,435,000.00	$1,400,000.00	$1,360,000.00	$1,320,000.00

Series 2015 Special Assessment Revenue Bonds Amortization Schedule

Period Ending	Outstanding Balance	Principal	Coupon	Interest	Total
11/1/2015	$1,535,000.00		5.875%	$0.00	$0.00
5/1/2016	$1,535,000.00			$0.00	$0.00
11/1/2016	$1,535,000.00		5.875%	$0.00	$0.00
5/1/2017	$1,535,000.00			$0.00	$0.00
11/1/2017	$1,535,000.00		5.875%	$0.00	$0.00
5/1/2018	$1,535,000.00			$0.00	$0.00
11/1/2018	$1,535,000.00		5.875%	$0.00	$0.00
5/1/2019	$1,535,000.00			$0.00	$0.00
11/1/2019	$1,535,000.00		5.875%	$0.00	$0.00
5/1/2020	$1,535,000.00			$0.00	$0.00
11/1/2020	$1,535,000.00		5.875%	$0.00	$0.00
5/1/2021	$1,535,000.00			$0.00	$0.00
11/1/2021	$1,535,000.00	$30,000.00	5.875%	$45,890.63	$75,890.63
5/1/2022	$1,505,000.00			$45,009.38	$45,009.38
11/1/2022	$1,505,000.00	$35,000.00	5.875%	$45,009.38	$80,009.38
5/1/2023	$1,470,000.00			$43,981.25	$43,981.25
11/1/2023	$1,470,000.00	$35,000.00	5.875%	$43,981.25	$78,981.25
5/1/2024	$1,435,000.00			$42,953.13	$42,953.13
11/1/2024	$1,435,000.00	$35,000.00	5.875%	$42,953.13	$77,953.13
5/1/2025	$1,400,000.00			$41,925.00	$41,925.00
11/1/2025	$1,400,000.00	$40,000.00	5.875%	$41,925.00	$81,925.00
5/1/2026	$1,360,000.00			$40,750.00	$40,750.00
11/1/2026	$1,360,000.00	$40,000.00	5.875%	$40,750.00	$80,750.00
5/1/2027	$1,320,000.00			$39,575.00	$39,575.00
11/1/2027	$1,320,000.00	$40,000.00	5.875%	$39,575.00	$79,575.00
5/1/2028	$1,280,000.00			$38,400.00	$38,400.00
11/1/2028	$1,280,000.00	$45,000.00	6.000%	$38,400.00	$83,400.00
5/1/2029	$1,235,000.00			$37,050.00	$37,050.00
11/1/2029	$1,235,000.00	$50,000.00	6.000%	$37,050.00	$87,050.00
5/1/2030	$1,185,000.00			$35,550.00	$35,550.00
11/1/2030	$1,185,000.00	$50,000.00	6.000%	$35,550.00	$85,550.00
5/1/2031	$1,135,000.00			$34,050.00	$34,050.00
11/1/2031	$1,135,000.00	$55,000.00	6.000%	$34,050.00	$89,050.00
5/1/2032	$1,080,000.00			$32,400.00	$32,400.00
11/1/2032	$1,080,000.00	$60,000.00	6.000%	$32,400.00	$92,400.00
5/1/2033	$1,020,000.00			$30,600.00	$30,600.00
11/1/2033	$1,020,000.00	$60,000.00	6.000%	$30,600.00	$90,600.00
5/1/2034	$960,000.00			$28,800.00	$28,800.00
11/1/2034	$960,000.00	$65,000.00	6.000%	$28,800.00	$93,800.00
5/1/2035	$895,000.00			$26,850.00	$26,850.00
11/1/2035	$895,000.00	$70,000.00	6.000%	$26,850.00	$96,850.00
5/1/2036	$825,000.00			$24,750.00	$24,750.00
11/1/2036	$825,000.00	$75,000.00	6.000%	$24,750.00	$99,750.00
5/1/2037	$750,000.00			$22,500.00	$22,500.00
11/1/2037	$750,000.00	$75,000.00	6.000%	$22,500.00	$97,500.00
5/1/2038	$675,000.00			$20,250.00	$20,250.00
11/1/2038	$675,000.00	$80,000.00	6.000%	$20,250.00	$100,250.00
5/1/2039	$595,000.00			$17,850.00	$17,850.00
11/1/2039	$595,000.00	$85,000.00	6.000%	$17,850.00	$102,850.00
5/1/2040	$510,000.00			$15,300.00	$15,300.00
11/1/2040	$510,000.00	$90,000.00	6.000%	$15,300.00	$105,300.00
5/1/2041	$420,000.00			$12,600.00	$12,600.00
11/1/2041	$420,000.00	$95,000.00	6.000%	$12,600.00	$107,600.00
5/1/2042	$325,000.00			$9,750.00	$9,750.00
11/1/2042	$325,000.00	$105,000.00	6.000%	$9,750.00	$114,750.00
5/1/2043	$220,000.00			$6,600.00	$6,600.00
11/1/2043	$220,000.00	$110,000.00	6.000%	$6,600.00	$116,600.00
5/1/2044	$110,000.00			$3,300.00	$3,300.00
11/1/2044	$110,000.00	$110,000.00	6.000%	$3,300.00	$113,300.00
		$1,535,000.00		$1,347,478.13	$2,882,478.13

Summary of Revenues Expenditures and Changes in Fund Balance

Fiscal Year 2027 Budget

Series 2017 Bonds

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 6/30/2026	PROJECTED July-9/30/2026	TOTAL PROJECTED FY 2026	% +/(-) Budget	ANNUAL BUDGET FY 2027
REVENUES						
Interest - Investments	$0.00	$7,608.00	$0.00	$7,608.00	0%	$0.00
Special Assmnts- Tax Collector	$292,502.00	$271,057.00	$21,445.00	$292,502.00	0%	$292,502.40
Special Assmnts- Discounts	-$11,700.08	$0.00	$0.00	$0.00	-100%	-$11,700.10
TOTAL REVENUES	**$280,801.92**	**$278,665.00**	**$21,445.00**	**$300,110.00**	**7%**	**$280,802.30**
EXPENDITURES						
Administrative						
Misc-Assessment Collection Cost	$5,850.04	$0.00	$5,850.04	$5,850.04	0%	$5,850.05
Total Administrative	**$5,850.04**	**$0.00**	**$5,850.04**	**$5,850.04**	**0%**	**$5,850.05**
Debt Service						
Principal Debt Retirement	$85,000.00	$85,000.00	$0.00	$85,000.00	0%	$95,000.00
Interest Expense	$183,225.00	$92,622.00	$90,603.00	$183,225.00	0%	$179,068.76
Total Debt Service	**$268,225.00**	**$177,622.00**	**$90,603.00**	**$268,225.00**	**0%**	**$274,068.76**
TOTAL EXPENDITURES	**$274,075.04**	**$177,622.00**	**$96,453.04**	**$274,075.04**		**$279,918.81**
Excess (deficiency) of revenues Over (under) expenditures	$6,726.88	$101,043.00	-$75,008.04	$26,034.96	287%	$883.50
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	$24,277.00	$0.00	$0.00	$0.00	-100%	$0.00
Interfund Transfer In	$0.00	$91,035.00	$0.00	$91,035.00	0%	$0.00
Operating Transfer Out	$0.00	-$95,881.00	$0.00	-$95,881.00	0%	$0.00
TOTAL OTHER SOURCES (USES)	**$24,277.00**	**-$4,846.00**	**$0.00**	**-$4,846.00**	**-120%**	**$0.00**
Net change in fund balance	$24,277.00	$96,197.00	-$75,008.04	$21,188.96	-13%	$883.50
FUND BALANCE, BEGINNING	$0.00	$0.00	$0.00	$0.00	0%	$21,188.96
FUND BALANCE, ENDING	**$24,277.00**	**$96,197.00**	**-$75,008.04**	**$21,188.96**	-13%	**$22,072.46**

PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT				
	11/1/2024	11/1/2025	11/1/2026	11/1/2027
Series 2017 Bonds	$3,675,000.00	$3,595,000.00	$3,510,000.00	$3,420,000.00

Series 2017 Special Assessment Revenue Bonds Amortization Schedule

Period Ending	Outstanding Balance	Principal	Coupon	Interest	Total
11/1/2021	$ 3,905,000	$ 75,000	4.000%	$99,421.88	$174,421.88
5/1/2022	$ 3,830,000			$97,921.88	$97,921.88
11/1/2022	$ 3,830,000	$ 75,000	4.000%	$97,921.88	$172,921.88
5/1/2023	$ 3,755,000			$96,421.88	$96,421.88
11/1/2023	$ 3,755,000	$ 80,000	4.750%	$96,421.88	$176,421.88
5/1/2024	$ 3,675,000			$94,521.88	$94,521.88
11/1/2024	$ 3,675,000	$ 80,000	4.750%	$94,521.88	$174,521.88
5/1/2025	$ 3,595,000			$92,621.88	$92,621.88
11/1/2025	$ 3,595,000	$ 85,000	4.750%	$92,621.88	$177,621.88
5/1/2026	$ 3,510,000			$90,603.13	$90,603.13
11/1/2026	$ 3,510,000	$ 90,000	4.750%	$90,603.13	$180,603.13
5/1/2027	$ 3,420,000			$88,465.63	$88,465.63
11/1/2027	$ 3,420,000	$ 95,000	4.750%	$88,465.63	$183,465.63
5/1/2028	$ 3,325,000			$86,209.38	$86,209.38
11/1/2028	$ 3,325,000	$ 100,000	4.750%	$86,209.38	$186,209.38
5/1/2029	$ 3,225,000			$83,834.38	$83,834.38
11/1/2029	$ 3,225,000	$ 105,000	5.125%	$83,834.38	$188,834.38
5/1/2030	$ 3,120,000			$81,143.75	$81,143.75
11/1/2030	$ 3,120,000	$ 110,000	5.125%	$81,143.75	$191,143.75
5/1/2031	$ 3,010,000			$78,325.00	$78,325.00
11/1/2031	$ 3,010,000	$ 115,000	5.125%	$78,325.00	$193,325.00
5/1/2032	$ 2,895,000			$75,378.13	$75,378.13
11/1/2032	$ 2,895,000	$ 120,000	5.125%	$75,378.13	$195,378.13
5/1/2033	$ 2,775,000			$72,303.13	$72,303.13
11/1/2033	$ 2,775,000	$ 125,000	5.125%	$72,303.13	$197,303.13
5/1/2034	$ 2,650,000			$69,100.00	$69,100.00
11/1/2034	$ 2,650,000	$ 135,000	5.125%	$69,100.00	$204,100.00
5/1/2035	$ 2,515,000			$65,640.63	$65,640.63
11/1/2035	$ 2,515,000	$ 140,000	5.125%	$65,640.63	$205,640.63
5/1/2036	$ 2,375,000			$62,053.13	$62,053.13
11/1/2036	$ 2,375,000	$ 145,000	5.125%	$62,053.13	$207,053.13
5/1/2037	$ 2,230,000			$58,337.50	$58,337.50
11/1/2037	$ 2,230,000	$ 155,000	5.125%	$58,337.50	$213,337.50
5/1/2038	$ 2,075,000			$54,365.63	$54,365.63
11/1/2038	$ 2,075,000	$ 165,000	5.125%	$54,365.63	$219,365.63
5/1/2039	$ 1,910,000			$50,137.50	$50,137.50
11/1/2039	$ 1,910,000	$ 170,000	5.250%	$50,137.50	$220,137.50
5/1/2040	$ 1,740,000			$45,675.00	$45,675.00
11/1/2040	$ 1,740,000	$ 180,000	5.250%	$45,675.00	$225,675.00
5/1/2041	$ 1,560,000			$40,950.00	$40,950.00
11/1/2041	$ 1,560,000	$ 190,000	5.250%	$40,950.00	$230,950.00
5/1/2042	$ 1,370,000			$35,962.50	$35,962.50
11/1/2042	$ 1,370,000	$ 200,000	5.250%	$35,962.50	$235,962.50
5/1/2043	$ 1,170,000			$30,712.50	$30,712.50
11/1/2043	$ 1,170,000	$ 210,000	5.250%	$30,712.50	$240,712.50
5/1/2044	$ 960,000			$25,200.00	$25,200.00
11/1/2044	$ 960,000	$ 220,000	5.250%	$25,200.00	$245,200.00
5/1/2045	$ 740,000			$19,425.00	$19,425.00
11/1/2045	$ 740,000	$ 235,000	5.250%	$19,425.00	$254,425.00
5/1/2046	$ 505,000			$13,256.25	$13,256.25
11/1/2046	$ 505,000	$ 245,000	5.250%	$13,256.25	$258,256.25
5/1/2047	$ 260,000			$6,825.00	$6,825.00
11/1/2047	$ 260,000	$ 260,000	5.250%	$6,825.00	$266,825.00
		$ 3,905,000		$3,330,203.13	$7,235,203.13

Budget Narrative
Fiscal Year 2027

REVENUES

Interest-Investments

The District earns interest on its operating accounts.

Operations & Maintenance Assessments – On Roll

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

EXPENDITURES

Administrative

Misc – Assessment Collection Cost

This service includes all functions necessary for the timely billing and collection and report of District assessments in order to ensure adequate funds to meet the district's debt service and operations and maintenance obligations and amounts to 2% of the Collection Costs.

Debt Service

Principal Debt Retirement

The district pays regular principal payments to annually to pay down/retire the debt.

Interest Expense

The District Pays interest Expenses on the debt twice a year.

Bullfrog Creek

Community Development District

Supporting Budget Schedule

FY 2027

Assessment Summary

Fiscal Year 2027 vs. Fiscal Year 2026

ASSESSMENT ALLOCATION

Assessment Area One- Series 2015

			General Fund			Debt Service Series 2015			Total Assessments per Unit			
Product	OM Units	DS Units	FY 2027	FY 2026	Dollar Change	FY 2027	FY 2026	Dollar Change	FY 2027	FY 2026	Dollar Change	Percent Change
SF 60'	119	115	$929.54	$929.54	$0.00	$1,200.00	$1,200.00	$0.00	$2,129.54	$2,129.54	$0.00	0%
	119	**115**										

Assessment Area Two- Series 2017

			O&M Per Unit			Debt Service Series 2017			Total Assessments per Unit			
Product	OM Units	DS Units	FY 2027	FY 2026	Dollar Change	FY 2027	FY 2026		FY 2027	FY 2026	Dollar Change	Percent Change
SF 40'	120	120	$929.54	$929.54	$0.00	$1,083.35	$1,083.35	$0.00	$2,012.89	$2,012.89	$0.00	0%
SF 50'	120	120	$929.54	$929.54	$0.00	$1,354.17	$1,354.17	$0.00	$2,283.71	$2,283.71	$0.00	0%
	240	**240**										