RESOLUTION 2026-01

WHEREAS, the Board of Supervisors, hereinafter referred to as the "Board", of the Double Branch Community Development District, hereinafter referred to as "District", adopted General Fund and Recreation Fund Budgets for Fiscal Year 2025, and

WHEREAS, the Board desires to reallocate funds budgeted to re-appropriate Revenues and Expenses approved during the Fiscal Year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE DOUBLE BRANCH COMMUNITY DEVELOPMENT DISTRICT TO THE FOLLOWING:

1. The General Fund and Recreation Fund Budgets are hereby amended in accordance with Exhibit "A" attached.

2. This resolution shall become effective this 10th day of November, 2025 and be reflected in the monthly and Fiscal Year End 9/30/25 Financial Statements and Audit Report of the District.

Double Branch
Community Development District

DocuSigned by:
by: Cindy Nelsen
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Chairman / Vice Chairman

Attest:

Signed by:
by: Marilee Giles
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Secretary / Assistant Secretary

DOUBLE BRANCH CDD
RESOLUTION 2026-01

EXHIBIT A

Double Branch
Community Development District
FY 2025 Budget Amendment
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund

Description	Adopted FY 25 Budget	Increase/ (Decrease)	Amended FY 25 Budget	Actual 9/30/25
Revenues				
Special Assessments - Tax Roll	$ 184,075	$ 566	$ 184,641	$ 184,641
Interest Income	2,500	3,455	5,955	5,955
Total Revenues	**$ 186,575**	**$ 4,021**	**$ 190,596**	**$ 190,596**
Expenditures				
General & Administrative:				
Supervisor Fees	$ 12,000	$ -	$ 12,000	$ 11,200
FICA Expense	918	-	918	857
Engineering	5,000	9,509	14,509	12,009
Arbitrage	700	-	700	700
Dissemination	1,798	-	1,798	1,798
Assessment Roll	9,227	-	9,227	9,227
Attorney	42,000	(10,000)	32,000	21,454
Annual Audit	5,400	600	6,000	6,000
Trustee Fees	9,500	-	9,500	8,815
Management Fees	72,865	-	72,865	72,865
Information Technology	2,407	-	2,407	2,407
Telephone	600	-	600	201
Postage	2,000	-	2,000	621
Printing	2,500	-	2,500	667
Insurance	10,556	-	10,556	10,268
Legal Advertising	2,800	-	2,800	1,120
Office Supplies	200	-	200	17
Website Compliance	2,809	-	2,809	2,809
Dues, Licenses & Subscriptions	175	-	175	175
Other Current Charges	120	-	120	20
Capital Reserve Funding	3,000	-	3,000	3,000
Total General & Administrative Expenditures	**$ 186,575**	**$ 109**	**$ 186,684**	**$ 166,229**
Excess Revenues (Expenditures)	$ -	$ 3,912	$ 3,912	$ 24,366
Fund Balance - Beginning	$ -	$ (3,912)	$ (3,912)	$ 107,820
Fund Balance - Ending	$ -	$ -	$ -	$ 132,186

Double Branch
Community Development District
FY 2025 Budget Amendment

Statement of Revenues, Expenditures, and Changes in Fund Balance

Recreation Fund

Description	Adopted FY 25 Budget	Increase/ (Decrease)	Amended FY 25 Budget	Actual 9/30/25
Revenues				
Special Assessments - Tax Roll	$ 2,144,534	$ 6,596	$ 2,151,130	$ 2,151,130
Interest Income	25,000	39,380	64,380	64,380
Amenities Revenue/Miscellaneous	25,000	8,636	33,636	33,636
Sports Revenue	30,000	(21,200)	8,800	8,800
Total Revenues	**$ 2,224,534**	**$ 33,412**	**$ 2,257,946**	**$ 2,257,946**
Expenditures				
Administrative				
Management Fees - On Site Staff	$ 233,919	$ -	$ 233,919	$ 233,919
Insurance	141,137	-	141,137	120,080
Other Current Charges	3,500	-	3,500	2,460
Permit Fees	1,625	431	2,056	2,056
Total Administrative	**$ 380,181**	**$ 431**	**$ 380,611**	**$ 358,515**
Maintenance:				
Security	$ 111,280	$ -	$ 111,280	$ 107,834
Security - Clay County Off-Duty Sheriff	47,304	7,379	54,683	54,683
Water - Irrigation	15,000	2,372	17,372	17,372
Irrigation Maintenance	5,000	765	5,765	5,765
Streetlighting	32,000	-	32,000	27,849
Electric	36,000	4,223	40,223	40,223
Landscape Maintenance	507,134	-	507,134	472,945
Common Area Maintenance	75,000	-	75,000	61,514
Lake Maintenance	31,000	-	31,000	26,040
Capital Reserve Funding	428,079	-	428,079	428,079
Subtotal Maintenance	**$ 1,287,796**	**$ 14,739**	**$ 1,302,535**	**$ 1,242,305**
Recreation Facility:				
Amenity Staff	$ 150,500	$ 34,740	$ 185,240	$ 185,240
Refuse Services	19,000	5,440	24,440	24,440
Telephone	8,500	-	8,500	6,626
Electric	29,000	5,738	34,738	34,738
Cable	9,707	869	10,577	10,577
Pool Maintenance	39,000	1,793	40,793	40,793
Water / Sewer/Reclaim	48,000	-	48,000	41,213
Facility Maintenance-General	75,000	-	75,000	63,017
Facility Maintenance-Preventative	10,000	-	10,000	4,090
Facility Maintenance - Contingency	40,000	-	40,000	14,232
Lighting Repairs	9,500	-	9,500	7,339
Special Events	10,250	-	10,250	9,929
Office Supplies & Equipment	1,400	-	1,400	988
Janitorial	70,200	-	70,200	61,800
Recreation Passes	4,000	-	4,000	2,835
Pool Leak Repairs	2,500	-	2,500	-
Multiuse Field	30,000	-	30,000	-
Subtotal Recreation Facility	**$ 556,557**	**$ 48,580**	**$ 605,137**	**$ 507,856**
Total Expenses	**$ 2,224,534**	**$ 63,750**	**$ 2,288,284**	**$ 2,108,676**
Excess Revenues (Expenditures)	$ -	$ (30,338)	$ (30,338)	$ 149,269
Fund Balance - Beginning	$ -	$ 30,338	$ 30,338	$ 825,741
Fund Balance - Ending	$ -	$ -	$ -	$ 975,010