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RESOLUTION 2027-01

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, Recreation Fund, and Capital Reserve Budgets for Fiscal Year 2026 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, Recreation Fund, and Capital Reserve Budgets are hereby amended in accordance with Exhibit "A" attached.

2. This resolution shall become effective this 12th day of November, 2026 and be reflected in the monthly and Fiscal Year End 9/30/26 Financial Statements and Audit Report of the District.

Double Branch
Community Development District

by: DocuSigned by: Cindy Nelsen 1834ED053398448... _____
Chairman / Vice Chairman

Attest:

by: Signed by: Marilee Giles A38999D0EDC14F4... _____
Secretary / Assistant Secretary

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DOUBLE BRANCH CDD
RESOLUTION 2027-01

EXHIBIT A

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Exhibit A

Double Branch
Community Development District
FY 2026 Budget Amendment
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund

Description	Adopted FY 26 Budget	Increase/ (Decrease)	Amended FY 26 Budget	Actual 9/30/2026
Revenues				
Special Assessments - Tax Roll	$ 184,126	$ 598	$ 184,724	$ 184,724
Interest Income	4,500	987	5,487	5,487
Total Revenues	**$ 188,626**	**$ 1,585**	**$ 190,211**	**$ 190,211**
Expenditures				
General & Administrative:				
Supervisor Fees	$ 12,000	$ -	$ 12,000	$ 12,000
FICA Expense	918	-	918	918
Engineering	5,000	7,624	12,624	12,624
Arbitrage	700	-	700	700
Dissemination	1,888	-	1,888	1,888
Assessment Roll	9,688	-	9,688	9,688
Attorney	42,000	(10,000)	32,000	28,469
Annual Audit	5,600	100	5,700	5,700
Trustee Fees	8,900	-	8,900	8,848
Management Fees	76,509	-	76,509	76,509
Information Technology	2,527	-	2,527	2,527
Telephone	600	-	600	364
Postage	2,000	-	2,000	383
Printing	2,500	-	2,500	939
Insurance	11,552	-	11,552	10,268
Legal Advertising	2,800	-	2,800	1,205
Office Supplies	200	-	200	8
Website Compliance	2,949	-	2,949	2,949
Dues, Licenses & Subscriptions	175	-	175	175
Other Current Charges	120	-	120	-
Total General & Administrative Expenditures	**$ 188,626**	**$ (2,276)**	**$ 186,350**	**$ 176,162**
Excess Revenues (Expenditures)	$ -	$ 3,861	$ 3,861	$ 14,049
Fund Balance - Beginning	$ -	$ (3,861)	$ (3,861)	$ 130,591
Fund Balance - Ending	$ -	$ -	$ -	$ 144,640

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Exhibit A

Double Branch
Community Development District
FY 2026 Budget Amendment
Statement of Revenues, Expenditures, and Changes in Fund Balance
Recreation Fund

Description	Adopted FY 26 Budget	Increase/ (Decrease)	Amended FY 26 Budget	Actual 9/30/2026
Revenues				
Special Assessments - Tax Roll	$ 2,118,723	$ 6,882	$ 2,125,605	$ 2,125,605
Interest Income	25,000	29,289	54,289	54,289
Amenities Revenue/Miscellaneous	25,000	5,383	30,383	30,383
Sports Revenue	20,000	(2,475)	17,525	17,525
Total Revenues	**$ 2,188,723**	**$ 39,079**	**$ 2,227,802**	**$ 2,227,802**
Expenditures				
Administrative:				
Management Fees - On Site Staff	$ 245,615	$ -	$ 245,615	$ 245,615
Insurance	127,990	-	127,990	91,752
Other Current Charges	3,500	295	3,795	3,795
Permit Fees	1,625	113	1,738	1,738
Total Administrative	**$ 378,730**	**$ 408**	**$ 379,138**	**$ 342,900**
Maintenance:				
Security	$ 111,280	$ 1,072	$ 112,352	$ 112,352
Security - Clay County Off-Duty Sheriff	47,304	-	47,304	17,104
Water - Irrigation	17,000	1,380	18,380	18,380
Irrigation Maintenance	5,000	20,942	25,942	25,942
Street Lighting	29,640	-	29,640	28,521
Electric	43,800	-	43,800	41,968
Landscape Maintenance	487,134	-	487,134	487,134
Common Area Maintenance	82,500	-	82,500	63,322
Lake Maintenance	30,999	-	30,999	29,240
Capital Reserve Funding	360,024	-	360,024	360,024
Subtotal Maintenance	**$ 1,214,681**	**$ 23,394**	**$ 1,238,075**	**$ 1,183,987**
Recreation Facility:				
Amenity Staff	$ 165,840	$ 37,977	$ 203,817	$ 203,817
Refuse Services	20,000	10,043	30,043	30,043
Telephone	8,400	-	8,400	7,341
Electric	34,800	3,801	38,601	38,601
Cable	11,280	578	11,858	11,858
Pool Maintenance	43,200	-	43,200	42,815
Water/Sewer/Reclaim	53,280	3,395	56,675	56,675
Facility Maintenance - General	82,500	-	82,500	64,077
Facility Maintenance - Preventative	10,000	-	10,000	6,665
Facility Maintenance - Contingency	45,000	-	45,000	34,452
Lighting Repairs	10,500	-	10,500	7,232
Special Events	10,700	-	10,700	6,732
Office Supplies & Equipment	1,400	-	1,400	799
Janitorial	74,412	49	74,461	74,461
Recreation Passes	4,000	-	4,000	2,945
Multi-Use Field	20,000	-	20,000	-
Subtotal Recreation Facility	**$ 595,312**	**$ 55,843**	**$ 651,155**	**$ 588,513**
Total Expenditures	**$ 2,188,723**	**$ 79,645**	**$ 2,268,368**	**$ 2,115,400**
Excess Revenues (Expenditures)	$ -	$ (40,566)	$ (40,566)	$ 112,402
Fund Balance - Beginning	$ -	$ 40,566	$ 40,566	$ 983,772
Fund Balance - Ending	$ -	$ -	$ -	$ 1,096,174

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Exhibit A

Double Branch
Community Development District
FY 2026 Budget Amendment
Statement of Revenues, Expenditures, and Changes in Fund Balance
Capital Reserve Fund

Description	Adopted FY 26 Budget	Increase/ (Decrease)	Amended FY 26 Budget	Actual 9/30/2026
Revenues				
Transfer In from Recreation Fund	$ 360,024	$ -	$ 360,024	$ 360,024
Interest Income	10,000	52,986	62,986	62,986
Total Revenues	**$ 370,024**	**$ 52,986**	**$ 423,010**	**$ 423,010**
Expenditures				
Capital Outlay:				
Repairs & Replacements	$ 250,000	$ 100,000	$ 350,000	$ 319,056
Total Expenditures	**$ 250,000**	**$ 100,000**	**$ 350,000**	**$ 319,056**
Excess Revenues (Expenditures)	$ 120,024	$ (47,014)	$ 73,010	$ 103,954
Fund Balance - Beginning	$ 1,755,699	$ (23,466)	$ 1,732,233	$ 1,732,233
Fund Balance - Ending	$ 1,875,723	$ (70,480)	$ 1,805,243	$ 1,836,187