

**EAST NASSAU  
STEWARDSHIP DISTRICT  
FISCAL YEAR 2027  
PROPOSED BUDGET**

**EAST NASSAU  
STEWARDSHIP DISTRICT  
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**EAST NASSAU  
STEWARDSHIP DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Amended Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	
<b>REVENUES</b>					
Assessment levy: gross	\$ 28,223				\$ 58,687
Allowable discounts (4%)	(1,129)				(2,347)
Assessment levy: net	27,094	\$ 26,995	\$ 99	\$ 27,094	56,340
Lot closing	-	5,373	-	5,373	-
Assessments off-roll	204,550	150,770	53,780	204,550	370,060
Office cost share	44,616	-	44,616	44,616	45,606
Conservation lands monitoring activities	-	-	-	-	-
Conservation short-term mitg, montr,maint	115,000	-	24,440	24,440	-
Interest and miscellaneous	-	10,572	30,000	40,572	-
Total revenues	391,260	193,710	152,935	346,645	472,006
<b>EXPENDITURES</b>					
<b>Professional &amp; administration</b>					
District engineer	30,000	13,060	16,940	30,000	36,000
Engineer reports	-	-	-	-	8,000
Traffic calming	40,000	-	-	-	-
General counsel	100,000	21,243	45,000	66,243	80,000
District manager	55,000	27,500	27,500	55,000	55,000
Postage	750	192	558	750	1,000
Printing and binding	1,000	500	500	1,000	1,000
Legal advertising & notice	12,500	2,361	5,000	7,361	12,500
Meeting room	500	-	500	500	500
Audit	7,000	-	9,000	9,000	10,000
Annual district filing fee	175	175	-	175	175
Miscellaneous- bank charges	1,000	568	432	1,000	1,000
Website					
Hosting & maintenance	760	753	7	760	760
ADA compliance	210	145	65	210	210
Insurance - POL & GL	17,000	15,129	1,871	17,000	18,500
Contingency	10,000	415	9,585	10,000	2,500
Total professional & admin	\$275,895	\$82,041	\$116,958	\$198,999	\$227,145

**EAST NASSAU  
STEWARDSHIP DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2027**

	Fiscal Year 2026			Total Actual & Projected	Proposed Budget FY 2027
	Amended Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026		
<b>Field operations</b>					
On-site management	12,000	5,000	7,000	12,000	12,000
Onsite staffing	-	-	-	-	152,500
Office					
Lease	55,000	25,819	29,181	55,000	55,000
Lease expenses utilities, janitorial and ot	11,600	4,728	6,872	11,600	11,600
Supplies	1,000	-	1,000	1,000	2,500
Conservation short-term mitigation monitoring	50,000	-	8,000	8,000	-
Conservation short-term area maintenance	65,000	-	16,440	16,440	-
Vehicle insurance	-	-	-	-	5,500
Vehicle maintenance	-	-	-	-	4,000
Vehicle Purchase	-	-	40,000	40,000	-
Total field operations	<u>194,600</u>	<u>35,547</u>	<u>108,493</u>	<u>144,040</u>	<u>243,100</u>
<b>Other fees and charges</b>					
Tax collector and property appraiser	847	903	-	903	1,761
Total other fees & charges	<u>847</u>	<u>903</u>	<u>-</u>	<u>903</u>	<u>1,761</u>
Total expenditures	<u>471,342</u>	<u>118,491</u>	<u>225,451</u>	<u>343,942</u>	<u>472,006</u>
Net increase/(decrease) of fund balance	(80,082)	75,219	(72,516)	2,703	-
Fund balance - beginning (unaudited)	<u>312,750</u>	<u>287,078</u>	<u>362,297</u>	<u>287,078</u>	<u>289,781</u>
Fund balance - ending (projected):					
Assigned:					
3 months working capital	69,175	69,175	53,727	53,727	131,877
Unassigned	163,493	293,122	236,054	236,054	157,904
Fund balance - ending (projected)	<u>\$ 232,668</u>	<u>\$ 362,297</u>	<u>\$ 289,781</u>	<u>\$ 289,781</u>	<u>\$ 289,781</u>

**EAST NASSAU  
STEWARDSHIP DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

**Professional & administration**

District engineer	\$ 36,000
The District engineer will provide engineering, consulting and construction services to the District while crafting solutions with sustainability for the long-term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Engineer reports	8,000
General counsel	80,000
Legal representation for issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
District manager	55,000
<b>Wrathell, Hunt and Associates, LLC</b> specializes in managing special districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develops financing programs, administers the issuance of tax exempt bond financings and operates and maintains the assets of the District.	
Postage	1,000
Mailing agenda packages, overnight deliveries, correspondence, etc.	
Printing and binding	1,000
Letterhead, envelopes, copies, agenda packages, etc.	
Legal advertising & notice	12,500
The District advertises for monthly meetings, special meetings, public hearings, public bids, mail notice when required, etc.	
Meeting room	500
Cost of annual room rental for district meetings	
Audit	10,000
The District is required to undertake an independent examination of its books, records and accounting procedures each year. This audit is conducted pursuant to Florida State Law and the Rules of the Auditor General.	
Annual district filing fee	175
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Miscellaneous- bank charges	1,000
Bank charges and other miscellaneous expenses incurred during the year.	
Hosting & maintenance	760
ADA compliance	210
Insurance - POL & GL	18,500
The District carries general liability and public officials liability insurance. The limit of liability is set at \$5,000,000 for general liability and \$5,000,000 for public officials liability.	
Contingency	2,500

**EAST NASSAU  
STEWARDSHIP DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES (continued)**

**Field operations**

On-site management	12,000
Onsite staffing	152,500
Lease	55,000
Per cost share agreement between the district and Wildlight Residential Association, LLC,	
Lease expenses utilities, janitorial and ot	11,600
Supplies	2,500
Vehicle maintenance	5,500
Vehicle Purchase	4,000

**Other fees and charges**

Tax collector and property appraiser	1,761
The tax collector's fee is 2% of assessments collected.	

Total expenditures	<u><u>\$ 472,006</u></u>
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**EAST NASSAU  
STEWARDSHIP DISTRICT  
TOWN DISTRICT (DSAP1)  
SPECIAL REVENUE FUND BUDGET  
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Amended Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	
<b>REVENUES</b>					
Assessment levy: gross	\$ 841,961				\$ 986,951
Allowable discounts (4%)	(33,678)				(39,478)
Assessment levy: net	808,283	\$ 848,493	\$ -	\$ 848,493	947,474
Assessments off-roll	531,009	287,028	243,981	531,009	375,115
Conservation short-term mitigation monitoring	-	-	-	-	42,000
Conservation short-term area maintenance	-	-	-	-	11,000
Wildlight residential association cost share: OU	-	596	-	596	-
Wildlight commercial association cost share: OU	-	596	-	596	-
Landscape & irrigation cost share: WRA	-	4,306	-	4,306	-
Landscape & irrigation cost share: WCA	-	4,306	-	4,306	-
Total revenues	<u>1,339,292</u>	<u>1,145,325</u>	<u>243,981</u>	<u>1,389,306</u>	<u>1,375,589</u>
<b>EXPENDITURES</b>					
<b>Professional &amp; administration</b>					
Administration and accounting	15,000	7,500	7,500	15,000	15,000
Debt service fund accounting: series 2018	7,500	3,750	3,750	7,500	7,500
Debt service fund accounting: series 2021	7,500	3,750	3,750	7,500	7,500
Debt service fund accounting: series 2024	7,500	3,750	3,750	7,500	7,500
Arbitrage rebate calculation	1,000	-	1,000	1,000	1,000
Dissemination agent	3,000	1,500	1,500	3,000	3,000
Trustee (series 2018 bonds)	4,500	4,246	-	4,246	4,500
Trustee (series 2021 bonds)	4,500	-	4,500	4,500	4,500
Trustee (series 2024 bonds)	4,500	-	4,500	4,500	4,500
Total professional & admin	<u>55,000</u>	<u>24,496</u>	<u>30,250</u>	<u>54,746</u>	<u>55,000</u>

**EAST NASSAU  
STEWARDSHIP DISTRICT  
TOWN DISTRICT (DSAP1)  
SPECIAL REVENUE FUND BUDGET  
FISCAL YEAR 2027**

	Fiscal Year 2026			Total Actual & Projected	Proposed Budget FY 2027
	Amended Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026		
<b>Field operations</b>					
On-site staffing	134,000	45,304	88,696	134,000	-
Conservation long-term mitigation monitoring	11,000	-	8,000	-	31,920
Conservation long-term maintenance	20,000	-	5,425	-	15,960
Conservation short-term mitigation monitoring	-	-	-	-	42,000
Conservation short-term area maintenance	-	-	-	-	11,000
Wetland and conservation maintenance	-	14,575	-	14,575	-
Landscape & irrigation maintenance	745,500	297,394	448,106	745,500	600,000
Landscape replacement	111,825	8,697	70,000	78,697	90,000
Irrigation repair and maintenance	-	-	-	-	20,000
Lake/pond maintenance	27,000	12,158	14,842	27,000	29,000
Trail & boardwalk maintenance	18,000	-	18,000	18,000	25,000
Playground inspections- maintenance	1,600	-	1,600	1,600	1,600
Pest control	1,000	-	-	-	1,000
Street lights & lease	127,600	58,250	69,350	127,600	175,000
Electricity	1,500	630	870	1,500	1,500
Irrigation (potable)	85,000	23,734	61,266	85,000	85,000
Parts & supplies	5,000	-	3,000	3,000	5,000
Repairs & maintenance	25,000	10,560	14,440	25,000	25,000
Repair & maintenance - sidewalks					25,000
Repairs & maintenance - roadways	50,000	1,128	40,000	41,128	50,000
Site furnishings				-	12,000
Insurance - property	20,000	15,070	-	15,070	20,000
Holiday lighting	5,000	3,435	1,565	5,000	5,000
Contingency	20,000	-	22,787	22,787	20,000
Total field operations	<u>1,409,025</u>	<u>490,935</u>	<u>867,947</u>	<u>1,345,457</u>	<u>1,290,980</u>
<b>Other fees and charges</b>					
Tax collector and property appraiser	25,259	27,803	-	27,803	29,609
Total other fees & charges	<u>25,259</u>	<u>27,803</u>	<u>-</u>	<u>27,803</u>	<u>29,609</u>
Total expenditures	<u>1,489,284</u>	<u>543,234</u>	<u>898,197</u>	<u>1,428,006</u>	<u>1,375,589</u>
Net increase/(decrease) of fund balance	(149,992)	602,091	(654,216)	(38,700)	-
Fund balance - beginning (unaudited)	<u>742,418</u>	<u>816,173</u>	<u>1,418,264</u>	<u>816,173</u>	<u>777,473</u>
Fund balance - ending (projected):					
Assigned:					
3 months working capital	395,364	358,897	358,897	358,897	358,897
Disaster recovery	75,000	75,000	75,000	75,000	75,000
Unassigned	(85,813)	984,367	330,151	343,576	343,576
Fund balance - ending (projected)	<u>\$ 592,426</u>	<u>\$ 1,418,264</u>	<u>\$ 764,048</u>	<u>\$ 777,473</u>	<u>\$ 777,473</u>

**EAST NASSAU  
STEWARDSHIP DISTRICT  
DETAILED SPECIFIC AREA PLAN #1: WILDLIGHT PHASES 1, 2, & 3 EXPENDITURES**

**EXPENDITURES**

**Professional & administration**

Administration and accounting	\$ 15,000
Debt service fund accounting: series 2018	7,500
Debt service fund accounting: series 2021	7,500
Debt service fund accounting: series 2024	7,500
Arbitrage rebate calculation	1,000
<p>To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p>	
Dissemination agent	3,000
<p>The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities &amp; Exchange Act of 1934.</p>	
Trustee (series 2018 bonds)	4,500
Trustee (series 2021 bonds)	4,500
Trustee (series 2024 bonds)	4,500

**Field operations**

Conservation long-term mitigation monitoring	31,920
Conservation long-term maintenance	15,960
Conservation short-term mitigation monitoring	42,000
Conservation short-term area maintenance	11,000
Landscape & irrigation maintenance	600,000
<p>Landscape maintenance for common area - Contract with The Greenery/Martex. Includes routine maintenance of grounds, 2 applications of pine straw (spring/fall), pest, fertilization and weed control. Includes common area coming on line during budget cycle.</p>	
Landscape replacement	90,000
Irrigation repair and maintenance	20,000
Lake/pond maintenance	29,000
<p>Current maintenance of 10 ponds and bioswale to control algae blooms and invasive plant species and monthly trash removal. Includes additional ponds for 1C2 and Del Webb in 2022 as of 10/1. Pod 4 and Pod 5 online 4/1/2023.</p>	
Trail & boardwalk maintenance	25,000
Playground inspections- maintenance	1,600
Pest control	1,000
Street lights & lease	175,000
<p>FPL service agreement to lease street lights account 561865411, 145 street lights projected 38 additional lights in FY25.</p>	
Electricity	1,500
<p>Costs to provide electricity from FPL for common area irrigation clocks. Meter ACD9206, ACD2854, ACD2809. Not street lights</p>	
Irrigation (potable)	85,000
<p>Reclaimed water. Cost share with Commercial and Residential Associations. The District is invoiced monthly by both associations.</p>	
Parts & supplies	5,000
Repairs & maintenance	25,000
<p>Costs for parts or supplies in common areas.</p>	
Repair & maintenance - sidewalks	25,000
Repairs & maintenance - roadways	50,000
Site furnishings	12,000
Insurance - property	20,000
Holiday lighting	5,000
Contingency	20,000
<p>To fund replacements or maintenance items identified in the 2025 reserve study</p>	

**Other fees and charges**

Tax collector and property appraiser	29,609
<b>Total expenditures</b>	<b><u>\$ 1,375,589</u></b>

**EAST NASSAU  
STEWARDSHIP DISTRICT  
GARDEN DISTRICT (DSAP2/PDP4)  
SPECIAL REVENUE FUND BUDGET  
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Amended Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	
<b>REVENUES</b>					
Assessments off-roll	\$ -	\$ -	\$ -	\$ -	\$ 1,035,453
Landowner contributions	216,041	8,250	202,291	210,541	-
Total revenues	<u>216,041</u>	<u>8,250</u>	<u>202,291</u>	<u>210,541</u>	<u>1,035,453</u>
<b>EXPENDITURES</b>					
<b>Professional &amp; administration</b>					
Administration and accounting	-	-	-	-	9,000
Debt service fund accounting: series 2025	12,500	6,250	6,250	12,500	12,500
Arbitrage rebate calculation	500	-	500	500	500
Dissemination agent	4,000	2,000	2,000	4,000	4,000
Trustee (series 2025 bonds)	5,500	-	-	-	5,500
Contingency	500	-	500	500	250
Total professional & administration	<u>23,000</u>	<u>8,250</u>	<u>9,250</u>	<u>17,500</u>	<u>31,750</u>
<b>Field operations</b>					
Landscape & irrigation maintenance	159,691	-	159,691	159,691	803,000
Landscape replacement	-	-	-	-	20,000
Irrigation repair & replacement	-	-	-	-	500
Lake maintenance	1,600	-	1,600	1,600	-
Lake and pond maintenance	-	-	-	-	20,000
Trail & boardwalk maintenance	-	-	-	-	1,000
Pest control	-	-	-	-	1,000
Street light lease	29,500	-	29,500	29,500	109,703
Electricity	750	-	750	750	5,000
Pump & well maintenance	-	-	-	-	7,500
Parts & supplies	-	-	-	-	2,500
Repairs & maintenance	-	-	-	-	10,000
Repairs & maintenance - sidewalks	-	-	-	-	10,000
Repairs & maintenance - roadways	-	-	-	-	500
Site furnishings	-	-	-	-	500
Holiday decorations	-	-	-	-	5,000
Insurance property	1,500	-	1,500	1,500	7,500
Total field operations	<u>193,041</u>	<u>-</u>	<u>193,041</u>	<u>193,041</u>	<u>1,003,703</u>
Total expenditures	<u>216,041</u>	<u>8,250</u>	<u>202,291</u>	<u>210,541</u>	<u>1,035,453</u>
Net increase/(decrease) of fund balance	-	-	-	-	-
Fund balance - beginning (unaudited)	-	-	-	-	-
Fund balance - ending (projected):					
Assigned:					
3 months working capital	-	-	-	-	-
Unassigned	-	-	-	-	-
Fund balance - ending (projected)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EAST NASSAU  
STEWARDSHIP DISTRICT  
DETAILED SPECIFIC AREA PLAN #2: PDP #4 EXPENDITURES**

**EXPENDITURES**

**Professional & administration**

Administration and accounting	\$ 9,000
Debt service fund accounting: series 2025	12,500
Arbitrage rebate calculation	500
Dissemination agent	4,000
Trustee (series 2025 bonds)	5,500
Contingency	250

**Field operations**

Landscape & irrigation maintenance	803,000
For Chester Road (\$62,318) and Riverbluff (\$97,373) annual	
Landscape replacement	20,000
Irrigation repair & replacement	500
Lake and pond maintenance	20,000
Trail & boardwalk maintenance	1,000
Pest control	1,000
Street light lease	109,703
Electricity	5,000
Pump & well maintenance	7,500
Parts & supplies	2,500
Repairs & maintenance	10,000
Repairs & maintenance - sidewalks	10,000
Repairs & maintenance - roadways	500
Site furnishings	500
Holiday decorations	5,000
Insurance property	7,500
Total expenditures	<u>\$ 1,035,453</u>

**EAST NASSAU  
STEWARDSHIP DISTRICT  
COMMERCE PARK  
SPECIAL REVENUE FUND BUDGET  
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Amended Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	
<b>REVENUES</b>					
Assessment levy: gross	\$ 160,474				\$ 142,628
Allowable discounts (4%)	(6,419)				(5,705)
Assessment levy: net	154,055	\$ 142,548	\$ 11,507	\$ 154,055	136,923
Assessments off-roll	7,959	2,996	4,963	7,959	5,256
Conservation short-term mitigation monitoring	-	-	-	-	2,000
Total revenues	<u>162,014</u>	<u>145,544</u>	<u>16,470</u>	<u>162,014</u>	<u>144,179</u>
<b>EXPENDITURES</b>					
<b>Professional &amp; administration</b>					
Administration and accounting	2,500	1,250	1,250	2,500	2,500
Total professional and admin	<u>2,500</u>	<u>1,250</u>	<u>1,250</u>	<u>2,500</u>	<u>2,500</u>
<b>Field operations</b>					
Field operations management	17,000	-	12,000	12,000	-
Conservation short-term mitigation monitoring	-	-	-	-	2,000
Landscape & irrigation maintenance	101,000	42,433	47,160	89,593	80,000
Pump and well maintenance					3,400
Landscape replacement	10,100	-	1,000	1,000	8,000
Irrigation repair & replacement	-	-	-	-	2,500
Pest control	250	-	-	-	250
Street cleaning	500	-	500	500	500
Street lights & lease	18,000	7,055	10,945	18,000	18,000
Electricity	1,100	1,223	-	1,223	2,500
Parts & supplies	1,500	-	1,500	1,500	500
Repairs & maintenance - sidewalks	-	-	-	-	5,000
Repairs & maintenance - roadways	-	-	-	-	10,000
Repairs & maintenance	5,000	-	5,000	5,000	2,500
Site furnishings	-	-	-	-	1,000
Holiday decorations	-	-	-	-	1,000
Contingency	250	-	250	250	250
Total field operations	<u>154,700</u>	<u>50,711</u>	<u>78,355</u>	<u>129,066</u>	<u>137,400</u>
<b>Other fees and charges</b>					
Tax collector and property appraiser	4,968	4,982	-	4,982	4,279
Total other fees & charges	<u>4,968</u>	<u>4,982</u>	<u>-</u>	<u>4,982</u>	<u>4,279</u>
Total expenditures	<u>162,168</u>	<u>56,943</u>	<u>79,605</u>	<u>136,548</u>	<u>144,179</u>
Net increase/(decrease) of fund balance	(154)	88,601	(63,135)	25,466	-
Fund balance - beginning (unaudited)	<u>224,004</u>	<u>241,577</u>	<u>330,178</u>	<u>241,577</u>	<u>267,043</u>
Fund balance - ending (projected):					
Assigned:					
3 months working capital	-	-	-	-	36,045
Unassigned	223,850	330,178	267,043	267,043	230,998
Fund balance - ending (projected)	<u>\$ 223,850</u>	<u>\$ 330,178</u>	<u>\$ 267,043</u>	<u>\$ 267,043</u>	<u>\$ 267,043</u>

**EAST NASSAU  
STEWARDSHIP DISTRICT  
COMMERCE PARK**

**EXPENDITURES**

**Professional & administration**

Administration and accounting	\$ 2,500
Field operations accounting functions provided by Wrathell, Hunt and Associates, LLC	

**Field operations**

Conservation short-term mitigation monitoring	2,000
Landscape & irrigation maintenance	80,000
Landscape maintenance for common area - Contract with The Greenery/Martex. Includes routine maintenance of grounds, 2 applications of pine straw (spring/fall), pest, fertilization and weed control.	
Pump and well maintenance	3,400
Landscape replacement	8,000
Irrigation repair & replacement	2,500
Pest control	250
Costs related to the removal of nuisance pests in the community, i.e. alligators, bee relocation.	
Street cleaning	500
Street lights & lease	18,000
FPL service agreement to lease street lights. 42 each 6800 lumens, 117 each 7000 lumens and 160 total fixtures. Account number 05618-65411, average bill \$1,301.41 per month	
Electricity	2,500
Costs to provide electricity from FPL for common area irrigation clocks and entry way signage.	
Parts & supplies	500
Costs for parts or supplies in common areas.	
Repairs & maintenance - sidewalks	5,000
Repairs & maintenance - roadways	10,000
Repairs & maintenance	2,500
Expenses related to irrigation repair, curb repair, signage, pressure washing and any other repairs/maintenance related to Commerce Park common areas and/or responsibility.	
Site furnishings	1,000
Holiday decorations	1,000
Contingency	250

**Other fees and charges**

Tax collector and property appraiser	4,279
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Total expenditures	<u>\$ 144,179</u>
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**EAST NASSAU  
STEWARDSHIP DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2018  
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Amended Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 346,902				\$ 346,902
Allowable discounts (4%)	(13,876)				(13,876)
Assessment levy: on-roll - net	333,026	\$ 293,642	\$ 39,384	\$ 333,026	333,026
Interest	-	5,806	-	5,806	-
Total revenues	<u>333,026</u>	<u>299,448</u>	<u>39,384</u>	<u>338,832</u>	<u>333,026</u>
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	95,000	-	95,000	95,000	100,000
Interest	219,743	109,366	110,377	219,743	215,373
Total debt service	<u>314,743</u>	<u>109,366</u>	<u>205,377</u>	<u>314,743</u>	<u>315,373</u>
<b>Other fees &amp; charges</b>					
Property appraiser	3,469	1,488	1,981	3,469	3,469
Tax collector	6,938	5,873	1,065	6,938	6,938
Total other fees & charges	<u>10,407</u>	<u>7,361</u>	<u>3,046</u>	<u>10,407</u>	<u>10,407</u>
Total expenditures	<u>325,150</u>	<u>116,727</u>	<u>208,423</u>	<u>325,150</u>	<u>325,780</u>
Excess/(deficiency) of revenues over/(under) expenditures	7,876	182,721	(169,039)	13,682	7,246
Fund balance - beginning (unaudited)	351,722	353,266	535,987	353,266	366,948
Fund balance - ending (projected)	<u>\$359,598</u>	<u>\$535,987</u>	<u>\$366,948</u>	<u>\$366,948</u>	<u>374,194</u>
Use of fund balance					
Debt service reserve balance (required)					(156,284)
Interest expense - November 1, 2027					(105,386)
Projected fund balance surplus/(deficit) as of September 30, 2027					<u>\$ 112,524</u>

**East Nassau County**  
**Stewardship District**  
**Special Assessment Revenue Bonds, Series 2018**  
**\$5,460,000**

**Debt Service Schedule**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>
11/01/2025	-		109,871.25	109,871.25
05/01/2026	95,000.00	4.600%	109,871.25	204,871.25
11/01/2026	-		107,686.25	107,686.25
05/01/2027	100,000.00	4.600%	107,686.25	207,686.25
11/01/2027	-		105,386.25	105,386.25
05/01/2028	105,000.00	4.600%	105,386.25	210,386.25
11/01/2028	-		102,971.25	102,971.25
05/01/2029	105,000.00	4.600%	102,971.25	207,971.25
11/01/2029	-		100,556.25	100,556.25
05/01/2030	115,000.00	5.125%	100,556.25	215,556.25
11/01/2030	-		97,609.38	97,609.38
05/01/2031	120,000.00	5.125%	97,609.38	217,609.38
11/01/2031	-		94,534.38	94,534.38
05/01/2032	125,000.00	5.125%	94,534.38	219,534.38
11/01/2032	-		91,331.25	91,331.25
05/01/2033	130,000.00	5.125%	91,331.25	221,331.25
11/01/2033	-		88,000.00	88,000.00
05/01/2034	140,000.00	5.125%	88,000.00	228,000.00
11/01/2034	-		84,412.50	84,412.50
05/01/2035	145,000.00	5.125%	84,412.50	229,412.50
11/01/2035	-		80,696.88	80,696.88
05/01/2036	155,000.00	5.125%	80,696.88	235,696.88
11/01/2036	-		76,725.00	76,725.00
05/01/2037	160,000.00	5.125%	76,725.00	236,725.00
11/01/2037	-		72,625.00	72,625.00
05/01/2038	170,000.00	5.125%	72,625.00	242,625.00
11/01/2038	-		68,268.75	68,268.75
05/01/2039	180,000.00	5.125%	68,268.75	248,268.75
11/01/2039	-		63,656.25	63,656.25
05/01/2040	190,000.00	5.250%	63,656.25	253,656.25
11/01/2040	-		58,668.75	58,668.75
05/01/2041	200,000.00	5.250%	58,668.75	258,668.75
11/01/2041	-		53,418.75	53,418.75
05/01/2042	210,000.00	5.250%	53,418.75	263,418.75
11/01/2042	-		47,906.25	47,906.25
05/01/2043	220,000.00	5.250%	47,906.25	267,906.25
11/01/2043	-		42,131.25	42,131.25
05/01/2044	235,000.00	5.250%	42,131.25	277,131.25
11/01/2044	-		35,962.50	35,962.50
05/01/2045	245,000.00	5.250%	35,962.50	280,962.50
11/01/2045	-		29,531.25	29,531.25
05/01/2046	260,000.00	5.250%	29,531.25	289,531.25
11/01/2046	-		22,706.25	22,706.25
05/01/2047	275,000.00	5.250%	22,706.25	297,706.25
11/01/2047	-		15,487.50	15,487.50
05/01/2048	285,000.00	5.250%	15,487.50	300,487.50
11/01/2048	-		8,006.25	8,006.25
05/01/2049	305,000.00	5.250%	8,006.25	313,006.25
<b>Total</b>	<b>\$4,270,000.00</b>		<b>\$3,316,298.75</b>	<b>\$7,586,298.75</b>

**EAST NASSAU  
STEWARDSHIP DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2021  
FISCAL YEAR 2027**

	Fiscal Year 2026			Total Actual & Projected	Proposed Budget FY 2027
	Amended Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026		
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 434,906				\$ 711,067
Allowable discounts (4%)	(17,396)				(28,443)
Assessment levy: on-roll - net	417,510	\$ 630,397	\$ -	\$ 630,397	682,624
Off-roll assessment levy	256,830	-	256,830	256,830	-
Interest	-	11,436	-	11,436	-
Total revenues	<u>674,340</u>	<u>641,833</u>	<u>256,830</u>	<u>898,663</u>	<u>682,624</u>
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	270,000	-	270,000	270,000	270,000
Interest	404,430	198,380	206,050	404,430	390,400
Total debt service	<u>674,430</u>	<u>198,380</u>	<u>476,050</u>	<u>674,430</u>	<u>660,400</u>
<b>Other fees &amp; charges</b>					
Property appraiser	4,349	1,865	2,484	4,349	7,111
Tax collector	8,698	12,608	(3,910)	8,698	14,221
Total other fees & charges	<u>13,047</u>	<u>14,473</u>	<u>(1,426)</u>	<u>13,047</u>	<u>21,332</u>
Total expenditures	<u>687,477</u>	<u>212,853</u>	<u>474,624</u>	<u>687,477</u>	<u>681,732</u>
Excess/(deficiency) of revenues over/(under) expenditures	(13,137)	428,980	(217,794)	211,186	892
Fund balance - beginning (unaudited)	623,002	676,100	1,105,080	676,100	887,286
Fund balance - ending (projected)	<u>\$609,865</u>	<u>\$1,105,080</u>	<u>\$ 887,286</u>	<u>\$887,286</u>	<u>888,178</u>
Use of fund balance					
Debt service reserve balance (required)					(337,200)
Interest expense - November 1, 2027					(191,150)
Projected fund balance surplus/(deficit) as of September 30, 2027					<u>\$ 359,828</u>

**East Nassau County**  
**Stewardship District**  
**Special Assessment Revenue Bonds, Series 2021**  
**\$12,170,000**

**Debt Service Schedule**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>
11/01/2025	-		198,380.00	198,380.00
05/01/2026	265,000.00	2.400%	198,380.00	463,380.00
11/01/2026	-		195,200.00	195,200.00
05/01/2027	270,000.00	3.000%	195,200.00	465,200.00
11/01/2027	-		191,150.00	191,150.00
05/01/2028	280,000.00	3.000%	191,150.00	471,150.00
11/01/2028	-		186,950.00	186,950.00
05/01/2029	290,000.00	3.000%	186,950.00	476,950.00
11/01/2029	-		182,600.00	182,600.00
05/01/2030	295,000.00	3.000%	182,600.00	477,600.00
11/01/2030	-		178,175.00	178,175.00
05/01/2031	305,000.00	3.000%	178,175.00	483,175.00
11/01/2031	-		173,600.00	173,600.00
05/01/2032	315,000.00	3.500%	173,600.00	488,600.00
11/01/2032	-		168,087.50	168,087.50
05/01/2033	325,000.00	3.500%	168,087.50	493,087.50
11/01/2033	-		162,400.00	162,400.00
05/01/2034	340,000.00	3.500%	162,400.00	502,400.00
11/01/2034	-		156,450.00	156,450.00
05/01/2035	350,000.00	3.500%	156,450.00	506,450.00
11/01/2035	-		150,325.00	150,325.00
05/01/2036	365,000.00	3.500%	150,325.00	515,325.00
11/01/2036	-		143,937.50	143,937.50
05/01/2037	375,000.00	3.500%	143,937.50	518,937.50
11/01/2037	-		137,375.00	137,375.00
05/01/2038	390,000.00	3.500%	137,375.00	527,375.00
11/01/2038	-		130,550.00	130,550.00
05/01/2039	405,000.00	3.500%	130,550.00	535,550.00
11/01/2039	-		123,462.50	123,462.50
05/01/2040	420,000.00	3.500%	123,462.50	543,462.50
11/01/2040	-		116,112.50	116,112.50
05/01/2041	435,000.00	3.500%	116,112.50	551,112.50
11/01/2041	-		108,500.00	108,500.00
05/01/2042	450,000.00	4.000%	108,500.00	558,500.00
11/01/2042	-		99,500.00	99,500.00
05/01/2043	470,000.00	4.000%	99,500.00	569,500.00
11/01/2043	-		90,100.00	90,100.00
05/01/2044	485,000.00	4.000%	90,100.00	575,100.00
11/01/2044	-		80,400.00	80,400.00
05/01/2045	510,000.00	4.000%	80,400.00	590,400.00
11/01/2045	-		70,200.00	70,200.00
05/01/2046	530,000.00	4.000%	70,200.00	600,200.00
11/01/2046	-		59,600.00	59,600.00
05/01/2047	550,000.00	4.000%	59,600.00	609,600.00
11/01/2047	-		48,600.00	48,600.00
05/01/2048	570,000.00	4.000%	48,600.00	618,600.00
11/01/2048	-		37,200.00	37,200.00
05/01/2049	595,000.00	4.000%	37,200.00	632,200.00

**East Nassau County**  
 Stewardship District  
 Special Assessment Revenue Bonds, Series 2021  
 \$12,170,000

**Debt Service Schedule**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>
11/01/2049	-		25,300.00	25,300.00
05/01/2050	620,000.00	4.000%	25,300.00	645,300.00
11/01/2050	-		12,900.00	12,900.00
05/01/2051	645,000.00	4.000%	12,900.00	657,900.00
<b>Total</b>	<b>\$10,850,000.00</b>		<b>\$6,454,110.00</b>	<b>\$17,304,110.00</b>

**EAST NASSAU  
STEWARDSHIP DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2024  
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Amended Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ -				\$ 181,487
Allowable discounts (4%)	-				(7,259)
Assessment levy: on-roll - net	-				174,228
Off-roll assessment levy	585,748	\$ 383,753	\$ 201,995	\$ 585,748	417,567
Assessment prepayments	-	-	-	-	-
Lot closing	-	-	-	-	-
Interest	-	15,185	-	15,185	-
Total revenues	<u>585,748</u>	<u>398,938</u>	<u>201,995</u>	<u>600,933</u>	<u>591,795</u>
<b>EXPENDITURES</b>					
Principal	125,000	-	125,000	125,000	130,000
Interest	462,068	231,034	231,034	462,068	456,193
Total debt service	<u>587,068</u>	<u>231,034</u>	<u>356,034</u>	<u>587,068</u>	<u>586,193</u>
<b>Other fees &amp; charges</b>					
Property appraiser	-	-	-	-	1,815
Tax collector	-	-	-	-	3,630
Total other fees & charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,445</u>
Total expenditures	<u>587,068</u>	<u>231,034</u>	<u>356,034</u>	<u>587,068</u>	<u>591,638</u>
Excess/(deficiency) of revenues over/(under) expenditures	(1,320)	167,904	(154,039)	13,865	157
Fund balance - beginning (unaudited)	2,398,556	867,195	1,035,099	867,195	881,060
Fund balance - ending (projected)	<u>2,397,236</u>	<u>\$1,035,099</u>	<u>\$ 881,060</u>	<u>\$ 881,060</u>	<u>881,217</u>
Use of fund balance					
Debt service reserve balance (required)					(589,269)
Interest expense - November 1, 2027					(225,041)
Projected fund balance surplus/(deficit) as of September 30, 2027					<u>\$ 66,907</u>

**East Nassau County**  
**Stewardship District**  
**Special Assessment Revenue Bonds, Series 2024**  
**\$8,660,000**

**Debt Service Schedule**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>
11/01/2025	-		231,033.75	231,033.75
05/01/2026	125,000.00	4.700%	231,033.75	356,033.75
11/01/2026	-		228,096.25	228,096.25
05/01/2027	130,000.00	4.700%	228,096.25	358,096.25
11/01/2027	-		225,041.25	225,041.25
05/01/2028	135,000.00	4.700%	225,041.25	360,041.25
11/01/2028	-		221,868.75	221,868.75
05/01/2029	145,000.00	4.700%	221,868.75	366,868.75
11/01/2029	-		218,461.25	218,461.25
05/01/2030	150,000.00	4.700%	218,461.25	368,461.25
11/01/2030	-		214,936.25	214,936.25
05/01/2031	155,000.00	4.700%	214,936.25	369,936.25
11/01/2031	-		211,293.75	211,293.75
05/01/2032	165,000.00	5.250%	211,293.75	376,293.75
11/01/2032	-		206,962.50	206,962.50
05/01/2033	175,000.00	5.250%	206,962.50	381,962.50
11/01/2033	-		202,368.75	202,368.75
05/01/2034	185,000.00	5.250%	202,368.75	387,368.75
11/01/2034	-		197,512.50	197,512.50
05/01/2035	195,000.00	5.250%	197,512.50	392,512.50
11/01/2035	-		192,393.75	192,393.75
05/01/2036	205,000.00	5.250%	192,393.75	397,393.75
11/01/2036	-		187,012.50	187,012.50
05/01/2037	215,000.00	5.250%	187,012.50	402,012.50
11/01/2037	-		181,368.75	181,368.75
05/01/2038	225,000.00	5.250%	181,368.75	406,368.75
11/01/2038	-		175,462.50	175,462.50
05/01/2039	240,000.00	5.250%	175,462.50	415,462.50
11/01/2039	-		169,162.50	169,162.50
05/01/2040	250,000.00	5.250%	169,162.50	419,162.50
11/01/2040	-		162,600.00	162,600.00
05/01/2041	265,000.00	5.250%	162,600.00	427,600.00
11/01/2041	-		155,643.75	155,643.75
05/01/2042	280,000.00	5.250%	155,643.75	435,643.75
11/01/2042	-		148,293.75	148,293.75
05/01/2043	295,000.00	5.250%	148,293.75	443,293.75
11/01/2043	-		140,550.00	140,550.00
05/01/2044	310,000.00	5.250%	140,550.00	450,550.00
11/01/2044	-		132,412.50	132,412.50
05/01/2045	330,000.00	5.500%	132,412.50	462,412.50
11/01/2045	-		123,337.50	123,337.50
05/01/2046	345,000.00	5.500%	123,337.50	468,337.50
11/01/2046	-		113,850.00	113,850.00
05/01/2047	365,000.00	5.500%	113,850.00	478,850.00
11/01/2047	-		103,812.50	103,812.50
05/01/2048	385,000.00	5.500%	103,812.50	488,812.50
11/01/2048	-		93,225.00	93,225.00
05/01/2049	410,000.00	5.500%	93,225.00	503,225.00

**East Nassau County**  
**Stewardship District**  
**Special Assessment Revenue Bonds, Series 2024**  
**\$8,660,000**

**Debt Service Schedule**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>
11/01/2049	-		81,950.00	81,950.00
05/01/2050	430,000.00	5.500%	81,950.00	511,950.00
11/01/2050	-		70,125.00	70,125.00
05/01/2051	455,000.00	5.500%	70,125.00	525,125.00
11/01/2051	-		57,612.50	57,612.50
05/01/2052	480,000.00	5.500%	57,612.50	537,612.50
11/01/2052	-		44,412.50	44,412.50
05/01/2053	510,000.00	5.500%	44,412.50	554,412.50
11/01/2053	-		30,387.50	30,387.50
05/01/2054	535,000.00	5.500%	30,387.50	565,387.50
11/01/2054	-		15,675.00	15,675.00
05/01/2055	570,000.00	5.500%	15,675.00	585,675.00
<b>Total</b>	<b>\$8,660,000.00</b>		<b>\$9,073,725.00</b>	<b>\$17,733,725.00</b>

**EAST NASSAU  
STEWARDSHIP DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2025  
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Amended Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	
<b>REVENUES</b>					
Off-roll assessment levy	-	-	-	-	\$ 3,890,933
Interest	2	140,877	-	140,877	-
Total revenues	2	140,877	-	140,877	3,890,933
<b>EXPENDITURES</b>					
Principal	-	-	-	-	725,000
Interest	2,225,675	635,907	1,589,768	2,225,675	3,179,535
Cost of issuance	-	6,750	-	6,750	-
Total expenditures	2,225,675	642,657	1,589,768	2,232,425	3,904,535
Excess/(deficiency) of revenues over/(under) expenditures	(2,225,673)	(501,780)	(1,589,768)	(2,091,548)	(13,602)
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers in	-	13,971	-	13,971	-
Transfers out	-	(10,959)	-	(10,959)	-
Total other financing sources/(uses)	-	3,012	-	3,012	-
Net increase/(decrease) in fund balance	(2,225,673)	(498,768)	(1,589,768)	(2,088,536)	(13,602)
Fund balance - beginning (unaudited)	7,706,379	7,735,405	7,236,637	7,735,405	5,646,869
Fund balance - ending (projected)	<u>\$5,480,706</u>	<u>\$7,236,637</u>	<u>\$5,646,869</u>	<u>\$5,646,869</u>	<u>5,633,267</u>
Use of fund balance					
Debt service reserve balance (required)					(3,964,227)
Interest expense - November 1, 2027					(1,574,905)
Projected fund balance surplus/(deficit) as of September 30, 2027					<u>\$ 94,135</u>

**East Nassau County**  
**Stewardship District**  
**Special Assessment Revenue Bonds, Series 2025**  
**\$53,470,000**

**Debt Service Schedule**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>
11/01/2025		-	635,907.00	635,907.00
05/01/2026			1,589,767.50	1,589,767.50
11/01/2026			1,589,767.50	1,589,767.50
05/01/2027	725,000.00	4.100%	1,589,767.50	2,314,767.50
11/01/2027			1,574,905.00	1,574,905.00
05/01/2028	755,000.00	4.100%	1,574,905.00	2,329,905.00
11/01/2028			1,559,427.50	1,559,427.50
05/01/2029	785,000.00	4.100%	1,559,427.50	2,344,427.50
11/01/2029			1,543,335.00	1,543,335.00
05/01/2030	820,000.00	4.100%	1,543,335.00	2,363,335.00
11/01/2030			1,526,525.00	1,526,525.00
05/01/2031	855,000.00	5.000%	1,526,525.00	2,381,525.00
11/01/2031			1,505,150.00	1,505,150.00
05/01/2032	900,000.00	5.000%	1,505,150.00	2,405,150.00
11/01/2032			1,482,650.00	1,482,650.00
05/01/2033	945,000.00	5.000%	1,482,650.00	2,427,650.00
11/01/2033			1,459,025.00	1,459,025.00
05/01/2034	995,000.00	5.000%	1,459,025.00	2,454,025.00
11/01/2034			1,434,150.00	1,434,150.00
05/01/2035	1,045,000.00	5.000%	1,434,150.00	2,479,150.00
11/01/2035			1,408,025.00	1,408,025.00
05/01/2036	1,105,000.00	6.000%	1,408,025.00	2,513,025.00
11/01/2036			1,374,875.00	1,374,875.00
05/01/2037	1,175,000.00	6.000%	1,374,875.00	2,549,875.00
11/01/2037			1,339,625.00	1,339,625.00
05/01/2038	1,245,000.00	6.000%	1,339,625.00	2,584,625.00
11/01/2038			1,302,275.00	1,302,275.00
05/01/2039	1,325,000.00	6.000%	1,302,275.00	2,627,275.00
11/01/2039			1,262,525.00	1,262,525.00
05/01/2040	1,405,000.00	6.000%	1,262,525.00	2,667,525.00
11/01/2040			1,220,375.00	1,220,375.00
05/01/2041	1,495,000.00	6.000%	1,220,375.00	2,715,375.00
11/01/2041			1,175,525.00	1,175,525.00
05/01/2042	1,585,000.00	6.000%	1,175,525.00	2,760,525.00
11/01/2042			1,127,975.00	1,127,975.00
05/01/2043	1,685,000.00	6.000%	1,127,975.00	2,812,975.00
11/01/2043			1,077,425.00	1,077,425.00
05/01/2044	1,785,000.00	6.000%	1,077,425.00	2,862,425.00
11/01/2044			1,023,875.00	1,023,875.00
05/01/2045	1,900,000.00	6.000%	1,023,875.00	2,923,875.00
11/01/2045			966,875.00	966,875.00
05/01/2046	2,020,000.00	6.250%	966,875.00	2,986,875.00
11/01/2046			903,750.00	903,750.00
05/01/2047	2,150,000.00	6.250%	903,750.00	3,053,750.00
11/01/2047			836,562.50	836,562.50
05/01/2048	2,285,000.00	6.250%	836,562.50	3,121,562.50
11/01/2048			765,156.25	765,156.25

**East Nassau County**  
**Stewardship District**  
**Special Assessment Revenue Bonds, Series 2025**  
**\$53,470,000**

**Debt Service Schedule**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>
05/01/2049	2,435,000.00	6.250%	765,156.25	3,200,156.25
11/01/2049			689,062.50	689,062.50
05/01/2050	2,590,000.00	6.250%	689,062.50	3,279,062.50
11/01/2050			608,125.00	608,125.00
05/01/2051	2,760,000.00	6.250%	608,125.00	3,368,125.00
11/01/2051			521,875.00	521,875.00
05/01/2052	2,935,000.00	6.250%	521,875.00	3,456,875.00
11/01/2052			430,156.25	430,156.25
05/01/2053	3,125,000.00	6.250%	430,156.25	3,555,156.25
11/01/2053			332,500.00	332,500.00
05/01/2054	3,330,000.00	6.250%	332,500.00	3,662,500.00
11/01/2054			228,437.50	228,437.50
05/01/2055	3,540,000.00	6.250%	228,437.50	3,768,437.50
11/01/2055			117,812.50	117,812.50
05/01/2056	3,770,000.00	6.250%	117,812.50	3,887,812.50
<b>Total</b>	<b>\$53,470,000.00</b>		<b>\$67,001,169.50</b>	<b>\$120,471,169.50</b>

**EAST NASSAU  
STEWARDSHIP DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2027 ASSESSMENTS**

<b>On-Roll Assessments - Wildlight Village Phase 1, DSAP 1, Series 2018 Bonds</b>							
Parcel	Unit of Measurement	Sq. Ft./ Acres/Units	FY 2027 GF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 SRF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 DS Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 Total Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2026 Total Assessment per 1,000 Sq. Ft./ Acre/Unit
<b><u>Non-Residential</u></b>							
Commercial	Sq. Ft.	307,239	\$ 12.98	\$ 516.98	\$ -	\$ 529.97	\$ 532.51
Wellness Center/Private School	Acre	28	76.35	2,096.45	-	2,172.80	2,172.29
<b><u>Residential</u></b>							
SF 30'	Unit	26	12.98	221.05	664.35	898.39	896.08
SF 45'	Unit	70	12.98	310.19	996.53	1,319.70	1,318.86
SF 55'	Unit	151	12.98	356.54	1,217.98	1,587.50	1,587.42
SF 70'	Unit	72	12.98	456.37	1,550.15	2,019.50	2,021.06
Apartment	Unit	279	12.98	185.40	-	198.38	195.49
Other Residential	Unit	-	12.98	-	-	12.98	7.05

<b>Off-Roll Assessments - Wildlight Village Phase 1, DSAP 1, Series 2018 Bonds</b>							
Product/Parcel	Unit of Measurement	Sq. Ft./ Acres/Units	FY 2027 GF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 SRF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 DS Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 Total Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2026 Total Assessment per 1,000 Sq. Ft./ Acre/Unit
<b><u>Non-Residential</u></b>							
Commercial	Sq. Ft.	56,443	\$ 12.08	\$ 480.79	\$ -	\$ 492.87	\$ 495.24

**EAST NASSAU  
STEWARDSHIP DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2027 ASSESSMENTS**

<b>On-Roll Assessments - DSAP 1</b>							
Product/Parcel	Unit of Measurement	Sq. Ft./ Acres/Units	FY 2027 GF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 SRF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 DS Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 Total Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2026 Total Assessment per 1,000 Sq. Ft./ Acre/Unit
<b>Non-Residential</b>							
Commercial	Sq. Ft.	249,372	\$ 12.98	\$ 516.98	\$ -	\$ 529.97	\$ 532.51

<b>On-Roll Assessments - Wildlight Village Phase 2, DSAP 1, Series 2021 Bonds</b>							
Product/Parcel	Unit of Measurement	Sq. Ft./ Acres/Units	FY 2027 GF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 SRF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 DS Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 Total Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2026 Total Assessment per 1,000 Sq. Ft./ Acre/Unit
<b>Residential</b>							
MF 33' - Phase 2A	Unit	130	\$ 12.98	\$ 246.01	\$ 692.92	\$ 951.92	\$ 950.02
SF 40' - Phase 2A	Unit	162	12.98	324.45	839.91	1,177.34	1,176.73
SF 50' - Phase 2A	Unit	251	12.98	356.54	1,049.88	1,419.40	1,419.32
SF 65' - Phase 2A	Unit	112	12.98	427.85	1,364.85	1,805.68	1,806.77
MF 33' - Phase 2B	Unit	49	12.98	246.01	824.91	1,083.91	1,082.01
SF 50' - Phase 2B	Unit	25	12.98	356.54	1,249.86	1,619.38	1,619.30

<b>On-Roll Assessments - Wildlight Village Phase 3, DSAP 1, Series 2024 Bonds</b>							
Residential	Unit of Measurement	Sq. Ft./ Acres/Units	FY 2027 GF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 SRF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 DS Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 Total Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2026 Total Assessment per 1,000 Sq. Ft./ Acre/Unit
<b>Residential</b>							
MF 22'	Unit	124	\$ 12.98	\$ 178.27	\$ 647.59	\$ 838.84	\$ 777.33
SF 40'	Unit	-	12.98	320.88	1,079.32	1,413.19	1,313.65
SF 50'	Unit	45	12.98	356.54	1,349.15	1,718.67	1,598.29
SF 60'	Unit	25	12.98	420.72	1,618.98	2,052.68	1,909.90

**EAST NASSAU  
STEWARDSHIP DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2027 ASSESSMENTS**

**Off-Roll Assessments - Wildlight Village Phase 3, DSAP 1, Series 2024 Bonds**

Product/Parcel	Unit of Measurement	Sq. Ft./ Acres/Units	FY 2027 GF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 SRF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 DS Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 Total Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2026 Total Assessment per 1,000 Sq. Ft./ Acre/Unit
<b>Residential</b>							
MF 22'	Unit	-	\$ 12.08	\$ 165.79	\$ 602.26	\$ 780.12	\$ 777.33
SF 40'	Unit	64	12.08	298.42	1,003.77	1,314.27	1,313.65
SF 50'	Unit	200	12.08	331.58	1,254.71	1,598.37	1,598.29
SF 60'	Unit	68	12.08	391.27	1,505.65	1,908.99	1,909.90

**On-Roll Assessments - Wildlight Village Phase 2, DSAP 1**

Product/Parcel	Unit of Measurement	Sq. Ft./ Acres/Units	FY 2027 GF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 SRF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 DS Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 Total Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2026 Total Assessment per 1,000 Sq. Ft./ Acre/Unit
<b>Residential</b>							
MF Assisted Living	Unit	205	\$ 12.98	246.01	\$ -	\$ 257.10	\$ 229.03
MF Attached	Unit	300	12.98	224.62	-	235.35	210.50
MF Detached	Unit	250	12.98	224.62	-	235.35	210.50
<b>Non-Residential</b>							
Commercial	Sq. Ft.	17,503	12.98	516.98	-	529.97	532.51

**Off-Roll Assessments - Wildlight Village Phase 2, DSAP 1**

Parcel	Unit of Measurement	Sq. Ft./ Acres/Units	FY 2027 GF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 SRF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 DS Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 Total Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2026 Total Assessment per 1,000 Sq. Ft./ Acre/Unit
<b>Non-Residential</b>							
Commercial	Sq. Ft.	397,497	\$ 12.08	\$ 480.79	\$ -	\$ 492.87	\$ 495.24
<b>Residential</b>							
MF 33'	Unit	196	12.08	228.79	-	240.87	239.10

**EAST NASSAU  
STEWARDSHIP DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2027 ASSESSMENTS**

<b>On-Roll Assessments - Commerce Park</b>							
Parcel	Unit of Measurement	Sq. Ft./ Acres/Units	FY 2027 GF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 SRF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 DS Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 Total Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2026 Total Assessment per 1,000 Sq. Ft./ Acre/Unit
<b>Non-Residential</b>							
Light Industrial & Distribution	Sq. Ft.	1,500,000	\$ 12.98	\$ 93.85	\$ -	\$ 106.83	\$ 114.03
Retail	Sq. Ft.	4,945	12.98	375.39	-	388.38	452.75

<b>Off-Roll Assessments - Commerce Park</b>							
Parcel	Unit of Measurement	Sq. Ft./ Acres/Units	FY 2027 GF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 SRF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 DS Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 Total Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2026 Total Assessment per 1,000 Sq. Ft./ Acre/Unit
<b>Non-Residential</b>							
Retail	Sq. Ft.	15,055	\$ 12.08	\$ 349.11	\$ -	\$ 361.19	\$ 404.53

<b>Off-Roll Assessments - PDP#4</b>							
Parcel	Unit of Measurement	Sq. Ft./ Acres/Units	FY 2027 GF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 SRF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 DS Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 Total Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2026 Total Assessment per 1,000 Sq. Ft./ Acre/Unit
<b>Residential</b>							
SF 40'	Unit	208	\$ 12.08	\$ 324.68	\$ 1,115.94	\$ 1,452.70	\$ 6.56
SF 45'	Unit	219	12.08	349.38	1255.43	1,616.89	6.56
SF 50'	Unit	467	12.08	352.91	1394.93	1,759.91	6.56
SF 60'	Unit	669	12.08	402.32	1673.91	2,088.30	6.56
SF 70'	Unit	188	12.08	412.91	1952.90	2,377.88	6.56
SF 33' (AA)	Unit	222	12.08	317.62	767.21	1,096.91	6.56
SF 50' (AA)	Unit	505	12.08	352.91	1162.43	1,527.42	6.56
SF 65' (AA)	Unit	323	12.08	405.85	1511.17	1,929.09	6.56

**EAST NASSAU  
STEWARDSHIP DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2027 ASSESSMENTS**

<b>Off-Roll Assessments - Areas outside of Wildlight Village Phase 1 Through 3, the Commerce Park &amp; PDP4</b>
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Parcel	Unit of Measurement	Sq. Ft./ Acres/Units	FY 2027 GF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 SRF Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 DS Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2027 Total Assessment per 1,000 Sq. Ft./ Acre/Unit	FY 2026 Total Assessment per 1,000 Sq. Ft./ Acre/Unit
<b><u>Non-Residential</u></b>							
Commercial	Sq. Ft.	8,451,946	\$ 12.08	-	-	\$ 12.08	\$ 6.56
<b><u>Residential</u></b>							
Residential Unit	Unit	18,395	12.08	-	-	12.08	6.56