

6/2/2026

Manatee County Board of County
Commissioners

COPPERSTONE COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 2700 S. Falkenburg Rd, Suite 2745, Riverview, FL 33578

May 5, 2026

Clerk of the Board of County Commissioners
Manatee County
P.O. Box 1000
Bradenton, FL 34206-1000

Re: Copperstone Community Development District
Proposed Fiscal Year 2026/2027 Budget

Dear Sir/Madam:

Enclosed please find the Fiscal Year 2026/2027 budget (the "Proposed Budget") approved by the Board of Supervisors of the Copperstone Community Development District (the "Board") for the purpose of setting a hearing to consider public comment and testimony on same. The public hearing on the Proposed Budget has been scheduled for **August 4, 2026, at 6:30 p.m.** at the **Copperstone Clubhouse located at 8145 115th Avenue East, Parrish, FL 34219.**

Transmittal of the enclosed Proposed Budget is being made for purposes of disclosure and information, in accordance with the requirement set forth in Section 190.008(b), *Florida Statutes*.

Should you have any questions, please do not hesitate to contact me at your earliest convenience at 813-533-2950.

Sincerely,

Sam Stevens

Sam Stevens
District Manager

Proposed Budget
Copperstone Community Development District
General Fund
Fiscal Year 2026/2027

Comments

Chart of Accounts Classification	Actual YTD through 03/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
1						
2	ASSESSMENT REVENUES					
3						
4	Special Assessments					
5	Tax Roll*	\$ 733,612	\$ 733,612	\$ 724,649	\$ 8,963	\$ 835,756
6						\$ 111,107
7	Assessment Revenue Subtotal	\$ 733,612	\$ 733,612	\$ 724,649	\$ 8,963	\$ 835,756
8						\$ 111,107
9	OTHER REVENUES					
10						
11	Balance Forward from Prior Year		\$ -	\$ -	\$ -	\$ -
12	Interest Earnings	\$ 3,107	\$ 6,214	\$ -	\$ 6,214	\$ -
13						\$ -
14	Other Revenue Subtotal	\$ 3,107	\$ 6,214	\$ -	\$ 6,214	\$ -
15						\$ -
16	TOTAL REVENUES	\$ 736,719	\$ 739,826	\$ 724,649	\$ 15,177	\$ 835,756
17						\$ 111,107
18	EXPENDITURES - ADMINISTRATIVE					
19						
20	Legislative					
21	Supervisor Fees	\$ 9,000	\$ 18,000	\$ 14,000	\$ (4,000)	\$ 17,000
22	Financial & Administrative					\$ 3,000
23	Accounting Services	\$ 6,855	\$ 17,310	\$ 16,810	\$ (500)	\$ 17,820
24	Administrative Services	\$ 2,025	\$ 4,050	\$ 4,050	\$ -	\$ 4,172
25	Arbitrage Rebate Calculation	\$ -	\$ 500	\$ 500	\$ -	\$ 500
26	Assessment Roll	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,150
27	Auditing Services	\$ -	\$ 3,185	\$ 3,185	\$ -	\$ 3,685
28	Disclosure Report	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500

Proposed Budget
Copperstone Community Development District
General Fund
Fiscal Year 2026/2027

Comments

	Chart of Accounts Classification	Actual YTD through 03/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
29	District Engineer	\$ 24,444	\$ 58,888	\$ 30,000	\$ (28,888)	\$ 65,000	\$ 35,000
30	District Management	\$ 11,215	\$ 22,430	\$ 22,430	\$ -	\$ 23,103	\$ 673
31	Dues, Licenses & Fees	\$ 175	\$ 350	\$ 175	\$ (175)	\$ 175	\$ -
32	Financial & Revenue Collections	\$ 800	\$ 1,200	\$ 1,200	\$ -	\$ 2,436	\$ 1,236
33	Legal Advertising	\$ 312	\$ 624	\$ 1,000	\$ 376	\$ 900	\$ (100)
34	Miscellaneous Mailings	\$ -	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	\$ -
35	Public Officials Liability Insurance	\$ 3,922	\$ 3,922	\$ 4,200	\$ 278	\$ 4,314	\$ 114
36	Trustees Fees	\$ 7,234	\$ 9,234	\$ 10,102	\$ 868	\$ 10,102	\$ -
37	Website Hosting, Maintenance, Backup	\$ 2,197	\$ 4,394	\$ 5,000	\$ 606	\$ 5,000	\$ -
38	<i>Legal Counsel</i>						
39	District Counsel	\$ 10,965	\$ 31,910	\$ 35,000	\$ 3,090	\$ 35,000	\$ -
40	Litigation Services	\$ 21,407	\$ 150,000	\$ 150,000	\$ -	\$ 75,000	\$ (75,000)
41							
42	Administrative Subtotal	\$ 107,141	\$ 333,697	\$ 305,362	\$ (28,335)	\$ 272,068	\$ (33,288)
43							
44	EXPENDITURES - FIELD OPERATIONS						
45							
46	<i>Electric Utility Services</i>						
47	Utility Services	\$ 4,103	\$ 9,206	\$ 12,000	\$ 2,794	\$ 11,000	\$ (1,000)
48	<i>Stormwater Control</i>						
49	Aquatic Maintenance	\$ 14,547	\$ 29,094	\$ 30,000	\$ 906	\$ 32,000	\$ 2,000
50	Fountain Service Repairs & Maintenance	\$ 1,060	\$ 12,100	\$ 5,000	\$ (7,100)	\$ 5,000	\$ -
51	Aeration Repairs & Maintenance	\$ 19,047	\$ 38,094	\$ 20,000	\$ (18,094)	\$ 27,800	\$ 7,800
52	Lake/Pond Bank Maintenance	\$ 8,845	\$ 40,000	\$ 40,000	\$ -	\$ 150,000	\$ 110,000
53	Midge Fly Treatments	\$ 6,684	\$ 13,368	\$ 15,000	\$ 1,632	\$ 13,770	\$ (1,230)
54	<i>Other Physical Environment</i>						
55	General Liability Insurance	\$ 4,523	\$ 4,523	\$ 5,400	\$ 877	\$ 4,975	\$ (425)
56	Potential Additional Street Light Insurance		\$ -		\$ -	\$ 2,525	\$ 2,525

Total from EGIS

Total from EGIS

Proposed Budget
Copperstone Community Development District
 General Fund
 Fiscal Year 2026/2027

Comments

	Chart of Accounts Classification	Actual YTD through 03/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
57	Irrigation Management Inspections	\$ 2,045	\$ 2,045	\$ 12,295	\$ 10,250	\$ 12,295	\$ -
58	Irrigation Repairs	\$ 9,572	\$ 19,144	\$ 22,500	\$ 3,356	\$ 22,500	\$ -
59	Landscape - Mulch	\$ -	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ -
60	Landscape Maintenance	\$ 66,523	\$ 133,246	\$ 120,701	\$ (12,545)	\$ 140,000	\$ 19,299
61	Landscape Misc. - Pump Inspection	\$ 1,260	\$ 2,520	\$ 4,104	\$ 1,584	\$ 4,104	\$ -
62	Property Insurance	\$ 6,718	\$ 6,718	\$ 8,800	\$ 1,882	\$ 6,382	\$ (2,218)
63	Tree Trimming Services - Pruning	\$ -	\$ 5,000	\$ 3,197	\$ (1,803)	\$ 5,000	\$ 1,803
64	Road & Street Facilities						
65	Decorative Street Light Maintenance and Repair	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 5,000	\$ 3,500
66	Bridge Maintenance	\$ -	\$ 5,400	\$ -	\$ (5,400)	\$ 2,750	\$ 2,750
67	Contingency						
68	Miscellaneous Contingency	\$ 2,474	\$ 4,948	\$ 15,000	\$ 10,052	\$ 10,000	\$ (5,000)
69	Promissory Note Payment	\$ 9,811	\$ 92,000	\$ 92,000	\$ -	\$ 96,589	\$ 4,589
70							
71	Field Operations Subtotal	\$ 157,102	\$ 429,406	\$ 419,297	\$ (10,109)	\$ 563,690	\$ 144,393
72							
73	TOTAL EXPENDITURES	\$ 264,243	\$ 763,103	\$ 724,649	\$ (38,454)	\$ 835,756	\$ 111,107
74							
75	EXCESS OF REVENUES OVER EXPENDITURES	\$ 472,478	\$ (23,277)	\$ -	\$ (23,277)	\$ -	\$ -
76							

Pending HOA Landscaping Contract

COPPERSTONE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2026/2027 O&M Budget:		\$885,203.00	2025/2026 O&M Budget:	\$829,649.00
Collection Costs:	3%	\$28,554.94	2026/2027 O&M Budget:	\$885,203.00
Early Payment Discounts:	4%	\$38,073.25		
2026/2027 Total:		<u>\$951,831.18</u>	Total Difference:	<u>\$55,554.00</u>

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	2026/2027	\$	%
Townhome 20'	Series 2019 Debt Service	\$244.44	\$244.44	\$0.00	0.00%
	Operations/Maintenance	\$1,434.24	\$1,530.28	\$96.04	6.70%
	Total	\$1,678.68	\$1,774.72	\$96.04	5.72%
Single Family 55'	Series 2019 Debt Service	\$672.20	\$672.20	\$0.00	0.00%
	Operations/Maintenance	\$1,434.24	\$1,530.28	\$96.04	6.70%
	Total	\$2,106.44	\$2,202.48	\$96.04	4.56%
Single Family 55'	Series 2019 Debt Service	\$794.41	\$794.41	\$0.00	0.00%
	Operations/Maintenance	\$1,434.24	\$1,530.28	\$96.04	6.70%
	Total	\$2,228.65	\$2,324.69	\$96.04	4.31%

Proposed Budget
Copperstone Community Development District
Reserve Fund
Fiscal Year 2026/2027

Comments

Chart of Accounts Classification		Actual YTD through 03/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
1							
2	ASSESSMENT REVENUES						
3							
4	Special Assessments						
5	Tax Roll*	\$ 105,000	\$ 105,000	\$ 105,000	\$ -	\$ 49,447	\$ (55,553)
6							
7	Assessment Revenue Subtotal	\$ 105,000	\$ 105,000	\$ 105,000	\$ -	\$ 49,447	\$ (55,553)
8							
9	OTHER REVENUES						
10							
11	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13							
14	Other Revenue Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15							
16	TOTAL REVENUES	\$ 105,000	\$ 105,000	\$ 105,000	\$ -	\$ 49,447	\$ (55,553)
17							
18	EXPENDITURES						
19							
20	Contingency						
21	Bridge Repairs	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	\$ -
22	Capital Reserves	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 4,447	\$ (55,554)
23							
24	TOTAL EXPENDITURES	\$ -	\$ -	\$ 105,000	\$ 105,000	\$ 49,447	\$ (55,554)
25							
26	EXCESS OF REVENUES OVER EXPENDIT	\$ 105,000	\$ 105,000	\$ -	\$ 105,000	\$ -	\$ 1
27							

Copperstone Community Development District

Debt Service

Fiscal Year 2026/2027

Chart of Accounts Classification	Series 2019	Budget for 2026/2027
REVENUES		
Special Assessments		
Net Special Assessments ⁽¹⁾	\$355,423.27	\$355,423.27
TOTAL REVENUES	\$355,423.27	\$355,423.27
EXPENDITURES		
Administrative		
Debt Service Obligation	\$355,423.27	\$355,423.27
Administrative Subtotal	\$355,423.27	\$355,423.27
TOTAL EXPENDITURES	\$355,423.27	\$355,423.27
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

Manatee County Collection Costs (3%) and Early Payment Discounts (4%):

7.0%

GROSS ASSESSMENTS

\$382,175.56

Notes:

Tax Roll Collection Costs for Manatee County are 7.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

⁽¹⁾ Maximum Annual Debt Service less any Prepaid Assessments Received.