

**Heritage Greens CDD Adopted 2026 Budget****Fiscal Year 2026 Budget**

Office of the District Manager

|                            | <b>2025 Adopted<br/>Budget</b> | <b>6 Months<br/>Ending<br/>3/31/25</b> | <b>Projected<br/>Year End</b> | <b>Variance</b> | <b>2026 Adopted<br/>Budget</b> |
|----------------------------|--------------------------------|----------------------------------------|-------------------------------|-----------------|--------------------------------|
| <b>Revenue</b>             |                                |                                        |                               |                 |                                |
| Non Ad Valorem Assessments | 303,425                        | 267,654                                | 275,000                       | (28,425)        | 342,000                        |
| Non Ad Valorem Discounts   | (13,500)                       | -                                      | -                             | 13,500          | (17,000)                       |
| Interest Income            | 2,000                          | 337                                    | 1,400                         | (124)           | 1,000                          |
| Gate Stickers/Cards        | 1,500                          | 1,230                                  | 1,500                         | -               | 2,000                          |
| Miscellaneous Revenues     | 200                            | 208                                    | 236                           | 36              | 200                            |
| <b>Total Revenue</b>       | <b>293,625</b>                 | <b>269,429</b>                         | <b>278,136</b>                | <b>(15,013)</b> | <b>328,200</b>                 |

ExpensesAdministrative

|                              |               |               |                |              |                |
|------------------------------|---------------|---------------|----------------|--------------|----------------|
| Board of Supervisor Fees     | 4,800         | 3,600         | 7,200          | 2,400        | 7,200          |
| Payroll Tax Expense          | 500           | 275           | 500            | -            | 550            |
| Transcription Services       | 3,000         | 1,284         | 2,500          | (500)        | 3,150          |
| Management/Accounting Fees   | 56,000        | 23,775        | 56,000         | -            | 57,500         |
| Audit Fees                   | 4,000         | 4,200         | 4,200          | 200          | 4,500          |
| Payroll Processing Fees      | 400           | 215           | 400            | -            | 450            |
| Special Assessment Roll Prep | 3,000         | 3,000         | 3,000          | -            | 3,500          |
| Property Appraiser Fees      | 1,000         | 1,271         | 1,271          | 271          | 1,300          |
| Tax Collector Fees           | 5,500         | 5,353         | 5,500          | -            | 5,500          |
| Legal Fees                   | 2,000         | 1,072         | 1,500          | (500)        | 2,250          |
| Engineering Fees             | 3,000         | 217           | 1,000          | (2,000)      |                |
| Postage & Courier            | 300           | 137           | 300            | -            | 300            |
| Web Site Development         | 2,000         | 1,080         | 2,000          | -            | 2,500          |
| Rental and Leases            | 1,000         | -             | 600            | (400)        | 500            |
| Insurance - General          | 8,000         | 4,902         | 9,800          | 1,800        | 9,800          |
| Legal Advertising            | 3,500         | 1,098         | 3,000          | (500)        | 2,500          |
| Office Supplies              | 1,200         | 951           | 1,500          | 300          | 1,500          |
| Dues & Subscriptions         | 225           | 254           | 225            | -            | 250            |
| <b>Total Administrative</b>  | <b>99,425</b> | <b>52,684</b> | <b>100,496</b> | <b>1,071</b> | <b>103,250</b> |

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|                                             | <b>2025 Adopted<br/>Budget</b> | <b>6 Months<br/>Ending<br/>3/31/25</b> | <b>Projected<br/>Year End</b> | <b>Variance</b> | <b>2026 Adopted<br/>Budget</b> |
|---------------------------------------------|--------------------------------|----------------------------------------|-------------------------------|-----------------|--------------------------------|
| <u>Public Safety</u>                        |                                |                                        |                               |                 |                                |
| Utility - Water/Sewer                       | 800                            | 475                                    | 900                           | 100             | 900                            |
| Contracts-Gate Maintenance Service          | 1,800                          | 1,650                                  | 2,000                         | 200             | 2,500                          |
| Contracts-HVAC                              | 500                            | -                                      | 300                           | (200)           | 500                            |
| Contracts-Security Service                  | 34,000                         | 17,198                                 | 34,000                        | -               | 35,000                         |
| Internet/Telephone                          | 3,600                          | 2,021                                  | 4,000                         | 400             | 4,000                          |
| Electricity - Entrance                      | 1,300                          | 595                                    | 1,300                         | -               | 1,300                          |
| R&M - Gate                                  | 4,500                          | 1,394                                  | 2,000                         | (2,500)         | 4,000                          |
| R&M - Gatehouse                             | 1,000                          | 133                                    | 200                           | (800)           | 500                            |
| Misc - Hurricane                            | -                              | -                                      | -                             | -               | -                              |
| Op Supplies - Gate Stickers                 | 1,500                          | 1,085                                  | 1,500                         | -               | 2,000                          |
| Op Supplies - Gatehouse                     | -                              | 38                                     | 200                           | 200             | -                              |
| <b>Total Public Safety</b>                  | <b>49,000</b>                  | <b>24,589</b>                          | <b>46,400</b>                 | <b>(2,600)</b>  | <b>50,700</b>                  |
| <u>Landscape &amp; Irrigation</u>           |                                |                                        |                               |                 |                                |
| Contracts - Landscape                       | 24,500                         | 11,775                                 | 24,000                        | (500)           | 25,000                         |
| Contracts - Preserve Management             | 10,500                         | 6,450                                  | 10,000                        | (500)           | 10,000                         |
| Electricity - Irrigation                    | 4,000                          | 1,305                                  | 2,800                         | (1,200)         | 3,000                          |
| R&M-Fountain                                | 500                            | 500                                    | 500                           | -               | 1,000                          |
| Landscape Enhancement                       | 3,000                          | 5,074                                  | 6,000                         | 3,000           | 3,000                          |
| R&M-Grounds/Flowers                         | 5,000                          | 3,734                                  | 5,000                         | -               | 5,000                          |
| R&M - Irrigation                            | 3,000                          | 2,243                                  | 2,300                         | (700)           | 3,000                          |
| Mulch                                       | 6,000                          | 7,120                                  | 7,000                         | 1,000           | 7,000                          |
| Tree Trimming                               | 2,000                          | -                                      | 5,000                         | 3,000           | 3,000                          |
| Christmas Decorations (Contract through 25) | 6,000                          | 2,820                                  | 6,000                         | -               | 6,000                          |
| <b>Total Landscape &amp; Irrigation</b>     | <b>64,500</b>                  | <b>41,021</b>                          | <b>68,600</b>                 | <b>4,100</b>    | <b>66,000</b>                  |

# Heritage Greens CDD Adopted 2026 Budget

## Fiscal Year 2026 Budget

Office of the District Manager

|                                                  | 2025 Adopted<br>Budget | 6 Months<br>Ending<br>3/31/25 | Projected<br>Year End | Variance        | 2026 Adopted<br>Budget |
|--------------------------------------------------|------------------------|-------------------------------|-----------------------|-----------------|------------------------|
| <u>Roads &amp; Sidewalks</u>                     |                        |                               |                       |                 |                        |
| Electricity - Streetlighting                     | 12,500                 | 6,471                         | 13,000                | 500             | 13,000                 |
| R&M-Drainage                                     | 1,500                  | -                             | -                     | (1,500)         | 500                    |
| R&M-Sidewalks                                    | 6,000                  | -                             | 6,000                 | -               | 8,000                  |
| R&M-Roads & Alleyways                            | 1,000                  | -                             | -                     | (1,000)         | 500                    |
| Traffic Signage Rehabilitation                   | 1,000                  | 100                           | -                     | (1,000)         | 500                    |
| Canal Trimming & Spray                           | 5,000                  | 4,750                         | 4,750                 | (250)           | 9,500                  |
| <b>Total Roads &amp; Sidewalks</b>               | <b>27,000</b>          | <b>11,321</b>                 | <b>23,750</b>         | <b>(3,250)</b>  | <b>32,000</b>          |
| <u>Capital Expenditures &amp; Projects</u>       |                        |                               |                       |                 |                        |
| Capital Outlay                                   | 8,500                  | 14,860                        | 14,860                | 6,360           | 15,000                 |
| Contingency Reserve                              | 10,000                 | -                             | -                     | -               | 15,000                 |
| Capital Reserves                                 | 45,000                 | -                             | -                     | (45,000)        | 45,000                 |
| <b>Total Capital Expenditures &amp; Projects</b> | <b>63,500</b>          | <b>14,860</b>                 | <b>14,860</b>         | <b>(38,640)</b> | <b>75,000</b>          |
| <b>Total Expenditures</b>                        | <b>303,425</b>         | <b>144,475</b>                | <b>254,106</b>        | <b>(39,319)</b> | <b>326,950</b>         |
| <b>Revenue (Over) Under Expenses</b>             | <b>(9,800)</b>         | <b>124,954</b>                | <b>24,030</b>         | <b>24,306</b>   | <b>1,250</b>           |

ERU/ Units

527

Assessment Rate

|        |     |
|--------|-----|
| FY26\$ | 649 |
| FY25\$ | 576 |
| FY24\$ | 576 |
| FY23\$ | 499 |