RESOLUTION 2026-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF HERON ISLES COMMUNITY DEVELOPMENT DISTRICT AMENDING THE FISCAL YEAR 2025 BUDGET; AND PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the Heron Isles Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, located in Nassau County, Florida; and

WHEREAS, the Board of Supervisors of the District ("Board") previously adopted a budget ("Budget") for the fiscal year beginning October 1, 2024, and ending September 30, 2025 ("Fiscal Year 2025"); and

WHEREAS, the Board desires to amend the Fiscal Year 2025 Budget to reflect changes to budgeted revenues and expenses approved during Fiscal Year 2025; and

WHEREAS, pursuant to Chapters 189 and 190, *Florida Statutes*, the Board is authorized to amend the Fiscal Year 2025 Budget within sixty (60) days following the end of Fiscal Year 2025; and

WHEREAS, the Board finds that it is in the best interest of the District and its landowners to amend the Fiscal Year 2025 Budget to reflect the actual appropriations.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF HERON ISLES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET AMENDMENT.

- **a.** The Board has reviewed the proposed amended Budget, copies of which are on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- **b.** The amended Budget attached hereto as **Exhibit A** and incorporated herein by reference as further amended by the Board is hereby adopted in accordance with the provisions of sections 190.008(2)(a) and 189.016(6), *Florida Statutes*; provided, however, that the comparative figures contained in the amended Budget as adopted by the Board (together, "**Adopted Annual Budget**") may be further revised as deemed necessary by the District Manager to further reflect actual revenues and expenditures for Fiscal Year 2025.
- **c.** The Adopted Annual Budget shall be maintained in the office of the District Manager and the District Records Office and identified as "The Adopted Budget for Heron Isles Community Development District for the Fiscal Year Ending September 30, 2025, as amended and adopted by the Board of Supervisors effective November 18, 2025."

SECTION 2. APPROPRIATIONS. There is hereby appropriated out of the revenues of the District, the fiscal year beginning October 1, 2024, and ending September 30, 2025, the sums set forth below, to be raised by special assessments or otherwise, which sums are deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

GENERAL FUND	<u>\$443,531</u>
DEBT SERVICE FUND – SERIES 2017	\$ 305,279
CAPITAL RESERVE FUND	\$ <u>6,075</u>
ALL FUNDS	<u>\$</u> 754,885

SECTION 3. CONFLICTS. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

SECTION 4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED this 18th day of November 2025.

ATTEST:

BERON ISLES COMMUNITY
DEVELOPMENT DISTRICT

Docusigned by:

Gray Watson

6852A3DE8558488...

Chairperson, Board of Supervisors

Exhibit A: Amended Fiscal Year 2025 Budget

EXHIBIT AAmended Fiscal Year 2025 Budget

Heron Isles

Community Development District

General Fund

BUDGET AMENDMENT

For The Period Ending September 30, 2025

Personal Properties 10									
Personal Assessments - Tax Roll									
Special Assessments - Tax Roll S		Budget	(I	Decrease)		Budget	Thru	1 09/30/25	
Interest Income/Miscellaneous Income 6,000 16,795 22,795 22,795 Access Ky Gurds 100 1000 1	Revenues:								
Access Key Cards 100 (100) - Total Revenues \$ 418,443 \$ 25,088 \$ 413,531 \$ 143,532 Expenditures: Expenditures Expenditures Expenditures Supervisor Fees \$ 4,000 \$ (1,200) \$ 2,000 \$ 2,00 PERICA 306 (202) 214 21 Engineering 4,000 (3,820) 14,171 14,17 Attempting 4,000 (3,820) 14,171 14,17 Amough Audit 3,600 - 3,400 3,46 Assessment Administration 7,550 - 7,55 Dissemblation Agent 1,685 (0) 1,685 1,68 Dissemblation Agent 1,685 (0) 1,685 1,68 Dissemblation Agent 2,002 2,002 2,002 Management Fees 3,800 - 1,02 2,02 Management Fees 3,800 (1,30) 1,02 2	Special Assessments - Tax Roll	\$ 412,343	\$	8,392	\$	420,736	\$	420,736	
Part Part	Interest Income/Miscellaneous Income	6,000		16,795		22,795		22,795	
Supervisor Fees	Access Key Cards	100		(100)		-		-	
Supervisor Fees	Total Revenues	\$ 418,443	\$	25,088	\$	443,531	\$	443,531	
New Pick	Expenditures:								
PR-RCA 306 (92) 214 21 Engineering 4,000 1,705 5,705 4,70 Attorney 18,00 (3,829) 14,171 14,171 Amula Audit 3,460 - 3,460 3,46 Dissemination Agent 1,685 0 1,685 1,685 Dissemination Agent 1,685 0 1,685 1,686 Trustee Fees 3,800 - 3,800 2,922 Management Fees 5,626 1,690 2,022 2,000 Management Fees 1,348 0 1,348 1,348 Information Technology 2,022 0 0 2,022 2,000 Webste Maintenance 1,348 0 1,348 <td< td=""><td>General & Administrative:</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	General & Administrative:								
Engineering 4,000 1,705 5,705 4,70 Altorney 18,000 (3,829) 1,4171 14,17 Annual Audit 3,460 - 3,460 3,46 Assessment Administration 7,950 - 7,950 7,95 Dissemination Agent 1,685 0.0 1,685 1,68 1,68 Trustee Fees 3,800 - 3,800 9 2,020 3,800 9 6 56,26 1,685 1,00 56,269 56,269 1,00 56,269 56,269 1,00 56,269 56,269 1,00 56,269 56,269 1,00 56,269 56,269 1,00 1,00 2,00	Supervisor Fees	\$ 4,000	\$	(1,200)	\$	2,800	\$	2,800	
Aktomey 18,000 (3,829) 14,171 14,174 Annual Audit 3,460 - 3,600 3,60 Assessment Administration 7,950 - 7,950 7,95 Dissemination Agent 1,685 (0) 1,685 1,685 Tustee Fees 3,800 - 3,600 56,269 Information Technology 2,022 (0) 56,269 56,269 Information Technology 2,022 (0) 3,202 2,022 Website Maintenance 1,348 (0) 1,134 1,34 Telephone 2,002 (320) 2,022 2,02 Meeting Boom Rental 300 (300) - - 2,02 Insurance General Liability/Public Officials 2,795 (5,104) 1,016 3,03 <td< td=""><td>PR-FICA</td><td>306</td><td></td><td>(92)</td><td></td><td>214</td><td></td><td>214</td></td<>	PR-FICA	306		(92)		214		214	
Annual Audit 3,460 - 3,460 3,46 Assesment Administration 7,950 - 7,950 7,95 Dissemination Agent 1,685 0 1,685 1,68 Trustee Fees 3,800 - 3,800 92 Management Fees 56,269 0 56,269 56,269 Information Technology 2,022 0 0 56,269 6 Rebiste Maintenance 1,348 0 1,348 0 1,348 1,34 Telephone 200 (132) 68 6 7 2 2 2 8 6 7 2	Engineering	4,000		1,705		5,705		4,705	
Assessment Administration 7,950 - 7,950 7,950 Dissemination Agent 1,685 00 1,685 1,685 Trustee Fees 3,800 - 3,800 56,269 Management Fees 56,269 (00) 56,269 56,269 Information Technology 2,022 (0) 2,022 2,020 Weshist Maintenance 1,348 (0) 1,348 1,64 Plostage & Delivery 800 (513) 2,87 2,82 Meeting Room Rental 300 (300) - - Bustrance General Liability/Public Officials 22,795 (51,40) 1,755 1,755 Printing & Binding 60 (365) 2,235 2,23 2,23 Restract Room Rental 3,000 (365) 2,35 2,32 2,32 2,32 2,32 2,32 2,32 2,32 2,32 2,32 2,32 2,32 2,32 2,32 2,32 2,32 2,32 2,32 2,32 2,32 2,3	Attorney	18,000		(3,829)		14,171		14,171	
Dissemination Agent 1,685 (0) 1,685 1,685 Trustee Fees 3,800 - 3,800 56,269 Management Fees 56,269 (0) 56,269 56,269 Information Technology 2,022 (0) 2,022 2,020 Website Maintenance 1,348 (0) 1,348 1,34 Telephone 200 (132) 68 6 Postage & Delivery 800 (513) 287 28 Meeting Room Rental 300 (300) - - Instrance General Liability/Public Officials 22,795 (5,140) 17,655 17,655 Printing & Binding 3,200 (2,884) 316 31 31 Office Supplies 1,00 (52,20) 6,878 6,87 Office Supplies 1,00 (96) 4 1,17 Total General & Administrative \$ 13,841 \$ (13,37) \$ 12,542 \$ 12,11 Total General Liability/Public Officials \$ 35,750 \$ (Annual Audit	3,460		-		3,460		3,460	
Trustee Fees 3,800 - 3,800 9.2 Management Fees 56,269 (0) 56,269 56,269 Information Technology 2,202 (0) 2,022 2,02 Website Maintenance 1,348 (0) 1,348 1,34 Telephone 200 (132) 68 6 Postage & Delivery 800 (513) 287 28 Meeting Room Rental 300 (300) - 17,655 17,655 Printing & Binding 600 (365) 235 23 23 Legal Advertising 3,200 (2,884) 313 68 68 Office Supplies 1,00 (96) 4 9 16 68 Office Supplies 1,00 (96) 4 17 1	Assessment Administration	7,950		-		7,950		7,950	
Management Fees 56,269 (0) 56,269 56,269 Information Technology 2,022 (0) 2,022 2,02 Website Maintenance 1,348 (0) 1,348 1,34 Telephone 200 (132) 68 6 Postage & Delivery 800 (513) 287 28 Meeting Room Rental 300 (300) - - Insurance General Liability/Public Officials 22,795 (5,140) 17,655 17,65 Printing & Binding 60 (365) 235 23 Legal Advertising 3,200 (2,884) 316 31 Other Current Charges 10 (522) 6,978 6,87 Office Supplies 10 (6 4 12 Direct Liver Charges 10 (6 4 12 Deep stimes & Maintenance 10 (6 4 12 Direct Liver Struckes 11 (7,202) 32,821 32,822 Electric	Dissemination Agent	1,685		(0)		1,685		1,685	
Information Technology	Trustee Fees	3,800		-		3,800		929	
Website Maintenance 1,348 00 1,348 1,348 Telephone 200 (132) 68 6 Postage & Delivery 800 (513) 287 288 Meeting Rom Rental 300 (300) - 188 Insurance General Liability/Public Officials 22,795 (5,140) 17,655 17,655 Printing & Binding 600 3655 235 23 Legal Advertising 3200 (2,884) 316 31 Office Supplies 7,400 (522) 6,878 6,878 Office Supplies 100 96 4 17 Total General & Administrative \$ 138,41 \$ (13,370) \$ 125,042 \$ 12,17 Total General & Administrative \$ 35,750 \$ (2,92) \$ 32,821 \$ 32,821 Difficials \$ 49,750 \$ (4,88) \$ 45,262 \$ 45,262 Webster in Substantial Maintenance \$ 49,750 \$ (4,88) \$ 45,262 \$ 45,262 Difficials	Management Fees	56,269		(0)		56,269		56,269	
Telephone 200 (132) 68 6 Postage & Delivery 800 (513) 287 28 Meeting Room Rental 300 (503) 287 28 Meeting Room Rental 300 (300) - 17,655 17,655 17,655 17,655 17,655 17,655 17,655 17,655 17,655 17,655 17,655 17,655 17,655 17,655 17,655 17,655 17,655 17,655 17,655 12,333 18,333 18,333 18,333 18,333 18,333 18,333 18,333 18,333 18,333 18,333 18,334 1	Information Technology	2,022		(0)		2,022		2,022	
Postage & Delivery	Website Maintenance	1,348		(0)		1,348		1,348	
Meeting Room Rental 300 (300) - Insurance General Liability/Public Officials 22,795 (5,140) 17,655 17,655 Printing & Binding 600 (365) 235 23 Legal Advertising 3,200 (2,884) 316 31 Other Current Charges 7,400 (522) 6,878 6,878 Office Supplies 100 (96) 4 17 Dues, Licenses & Subscriptions 175 - 175 17 Total General & Administrative \$ 138,411 \$ (13,370) \$ 125,042 \$ 121,17 Deparations & Maintenance Utilities Electric \$ 35,750 \$ (2,929) \$ 32,821 \$ 32,82 Water & Sewer 14,000 (1,560) 12,440 12,44 Subtotal Utilities \$ 49,750 \$ (4,488) \$ 45,262 \$ 45,262 Contract Services Landscape Maintenance (Brightview Landscaping) \$ 87,336 \$ - \$ 87,336 \$ 87,333	Telephone	200		(132)		68		68	
Insurance General Liability/Public Officials 22,795 (5,140) 17,655 17,655 Printing & Binding 600 (365) 235 23 Legal Advertising 3,200 (2,884) 316 31 Other Current Charges 7,400 (522) 6,878 6,87 Office Supplies 100 (96) 4 17 Dues, Licenses & Subscriptions 175 - 175 17 Total General & Administrative \$ 138,411 \$ (13,370) \$ 125,042 \$ 121,17 Departions & Maintenance Utilities Electric \$ 35,750 \$ (2,929) \$ 32,821 \$ 32,82 Water & Sewer 14,000 (1,560) 12,440 12,44 Subtotal Utilities \$ 49,750 \$ (4,488) \$ 45,262 \$ 45,26 Contract Services Landscape Maintenance (Brightview Landscaping) \$ 87,336 \$ - \$ 87,336 \$ 87,336 Landscape Maintenance (Brightview Landscaping) \$ 87,336 \$ -	Postage & Delivery	800		(513)		287		287	
Printing & Binding 600 (365) 235 23 Legal Advertising 3,200 (2,884) 316 31 Other Current Charges 7,400 (522) 6,878 6,87 Office Supplies 100 (96) 4 7 Dues, Licenses & Subscriptions 175 - 175 17 Total General & Administrative \$ 138,411 \$ (13,370) \$ 125,042 \$ 121,17 Deparations & Maintenance Utilities Electric \$ 35,750 \$ (2,929) \$ 32,821 \$ 32,82 Water & Sewer 14,000 (1,560) 12,440 12,44 Subtotal Utilities \$ 49,750 \$ (4,488) \$ 45,262 \$ 45,26 Contract Services Landscape Maintenance (Brightview Landscaping) \$ 87,336 \$ - \$ 87,336 \$ 87,333 Landscape Contingency 15,000 1,100 16,100 16,08 Irrigation Maintenance 8,500 (3,353) 5,147	Meeting Room Rental	300		(300)		-		-	
Legal Advertising 3,200 (2,884) 316 31 Other Current Charges 7,400 (522) 6,878 6,87 Office Supplies 100 (96) 4 10 Dues, Licenses & Subscriptions 175 - 175 17 Total General & Administrative \$ 138,411 (13,370) \$ 125,042 \$ 121,17 Operations & Maintenance Litlities Electric \$ 35,750 (2,929) \$ 32,821 \$ 32,82 Water & Sewer 14,000 (1,560) 12,440 12,44 Subtotal Utilities \$ 49,750 (4,488) \$ 45,262 \$ 45,26 Contract Services Landscape Maintenance (Brightview Landscaping) \$ 87,336 \$ - \$ 87,336 \$ 87,336 Landscape Maintenance (Brightview Landscaping) \$ 87,336 \$ - \$ 87,336 \$ 87,33 Landscape Contingency 15,000 1,100 16,100 16,008 Irrigation Maintenance 8,500 (3	Insurance General Liability/Public Officials	22,795		(5,140)		17,655		17,655	
Other Current Charges 7,400 (522) 6,878 6,878 Office Supplies 100 (96) 4 100 Dues, Licenses & Subscriptions 175 - 175 17 Total General & Administrative \$ 138,411 \$ (13,370) \$ 125,042 \$ 121,17 Operations & Maintenance Utilities Electric \$ 35,750 \$ (2,929) \$ 32,821 \$ 32,82 Water & Sewer 14,000 (1,560) 12,440 12,44 Subtotal Utilities \$ 49,750 \$ (4,488) \$ 45,262 \$ 45,26 Contract Services Landscape Maintenance (Brightview Landscaping) \$ 87,336 \$ - \$ 87,336 \$ 87,33 Landscape Maintenance (Brightview Landscaping) \$ 87,336 \$ - \$ 87,336 \$ 87,33 Landscape Maintenance (Brightview Landscaping) \$ 87,336 \$ - \$ 87,336 \$ 87,33 Landscape Maintenance (Brightview Landscaping) \$ 87,336 \$ - \$ 87,336 \$ 87,33	Printing & Binding	600		(365)		235		235	
Office Supplies 100 (96) 4 Dues, Licenses & Subscriptions 175 - 175 175 17 Total General & Administrative \$ 138,411 \$ (13,370) \$ 125,042 \$ 121,17 Operations & Maintenance Utilities Electric \$ 35,750 \$ (2,929) \$ 32,821 \$ 32,82 Water & Sewer 14,000 (1,560) 12,440 12,44 Subtotal Utilities \$ 49,750 \$ (4,488) \$ 45,262 \$ 45,26 Contract Services Landscape Maintenance (Brightview Landscaping) \$ 87,336 \$ - \$ 87,336 \$ 87,336 Landscape Contingency 15,000 1,100 16,100 16,08 Irrigation Maintenance 8,500 (3,353) 5,147 5,14 Lake Maintenance (Future Horizons) 9,243 (440) 8,803 8,80 Janitorial Services (Magic Touch) 7,400 (24) 7,376 7,376 Facility Management 13,899 0 13,899 13,899	Legal Advertising	3,200		(2,884)		316		316	
Dues, Licenses & Subscriptions 175 - 175 17 Total General & Administrative \$ 138,411 \$ (13,370) \$ 125,042 \$ 121,17 Operations & Maintenance Utilities Electric \$ 35,750 \$ (2,929) \$ 32,821 \$ 32,82 Water & Sewer 14,000 (1,560) 12,440 12,44 Subtotal Utilities \$ 49,750 \$ (4,488) \$ 45,262 \$ 45,26 Contract Services Landscape Maintenance (Brightview Landscaping) \$ 87,336 \$ 87,336 \$ 87,336 \$ 87,336 Landscape Contingency 15,000 1,100 16,100 16,08 16,08 17,14 1,14	Other Current Charges	7,400		(522)		6,878		6,878	
Total General & Administrative \$ 138,411 \$ (13,370) \$ 125,042 \$ 121,17 Operations & Maintenance Utilities Electric \$ 35,750 \$ (2,929) \$ 32,821 \$ 32,82 Water & Sewer 14,000 (1,560) 12,440 12,44 Subtotal Utilities \$ 49,750 \$ (4,488) \$ 45,262 \$ 45,26 Contract Services Landscape Maintenance (Brightview Landscaping) \$ 87,336 \$ - \$ 87,336 \$ 87,33 Landscape Contingency 15,000 1,100 16,100 16,08 Irrigation Maintenance 8,500 (3,353) 5,147 5,14 Lake Maintenance (Future Horizons) 9,243 (440) 8,803 8,80 Janitorial Services (Magic Touch) 7,400 (24) 7,376 7,37 Facility Management 13,899 0 13,899 13,899	Office Supplies	100		(96)		4		4	
Operations & Maintenance Utilities Electric \$ 35,750 \$ (2,929) \$ 32,821 \$ 32,82 Water & Sewer 14,000 (1,560) 12,440 12,44 Subtotal Utilities \$ 49,750 \$ (4,488) \$ 45,262 \$ 45,26 Contract Services Landscape Maintenance (Brightview Landscaping) \$ 87,336 \$ - \$ 87,336 \$ 87,33 Landscape Contingency 15,000 1,100 16,100 16,08 Irrigation Maintenance 8,500 (3,353) 5,147 5,14 Lake Maintenance (Future Horizons) 9,243 (440) 8,803 8,80 Janitorial Services (Magic Touch) 7,400 (24) 7,376 7,37 Facility Management 13,899 0 13,899 13,899	Dues, Licenses & Subscriptions	175		-		175		175	
Utilities Electric \$ 35,750 \$ (2,929) \$ 32,821 \$ 32,82 Water & Sewer 14,000 (1,560) 12,440 12,44 Subtotal Utilities \$ 49,750 \$ (4,488) \$ 45,262 \$ 45,26 Contract Services Landscape Maintenance (Brightview Landscaping) \$ 87,336 \$ - \$ 87,336 \$ 87,33 Landscape Contingency 15,000 1,100 16,100 16,08 Irrigation Maintenance 8,500 (3,353) 5,147 5,14 Lake Maintenance (Future Horizons) 9,243 (440) 8,803 8,80 Janitorial Services (Magic Touch) 7,400 (24) 7,376 7,37 Facility Management 13,899 0 13,899 13,899	Total General & Administrative	\$ 138,411	\$	(13,370)	\$	125,042	\$	121,171	
Electric	Operations & Maintenance								
Water & Sewer 14,000 (1,560) 12,440 12,44 Subtotal Utilities \$ 49,750 (4,488) \$ 45,262 \$ 45,262 Contract Services Landscape Maintenance (Brightview Landscaping) \$ 87,336 \$ - \$ 87,336 \$ 87,33 Landscape Contingency 15,000 1,100 16,100 16,08 Irrigation Maintenance 8,500 (3,353) 5,147 5,14 Lake Maintenance (Future Horizons) 9,243 (440) 8,803 8,80 Janitorial Services (Magic Touch) 7,400 (24) 7,376 7,37 Facility Management 13,899 0 13,899 13,89	<u>Utilities</u>								
Subtotal Utilities \$ 49,750 \$ (4,488) \$ 45,262 \$ 45,262 Contract Services Landscape Maintenance (Brightview Landscaping) \$ 87,336 \$ - \$ 87,336 \$ 87,33 Landscape Contingency 15,000 1,100 16,100 16,08 Irrigation Maintenance 8,500 (3,353) 5,147 5,14 Lake Maintenance (Future Horizons) 9,243 (440) 8,803 8,80 Janitorial Services (Magic Touch) 7,400 (24) 7,376 7,37 Facility Management 13,899 0 13,899 13,89	Electric	\$ 35,750	\$	(2,929)	\$	32,821	\$	32,821	
Contract Services Landscape Maintenance (Brightview Landscaping) \$ 87,336 \$ - \$ 87,336 \$ 87,33 Landscape Contingency 15,000 1,100 16,100 16,08 Irrigation Maintenance 8,500 (3,353) 5,147 5,14 Lake Maintenance (Future Horizons) 9,243 (440) 8,803 8,80 Janitorial Services (Magic Touch) 7,400 (24) 7,376 7,37 Facility Management 13,899 0 13,899 13,89	Water & Sewer	14,000		(1,560)		12,440		12,440	
Landscape Maintenance (Brightview Landscaping) \$ 87,336 \$ - \$ 87,336 \$ 87,336 Landscape Contingency 15,000 1,100 16,100 16,08 Irrigation Maintenance 8,500 (3,353) 5,147 5,14 Lake Maintenance (Future Horizons) 9,243 (440) 8,803 8,80 Janitorial Services (Magic Touch) 7,400 (24) 7,376 7,37 Facility Management 13,899 0 13,899 13,899	Subtotal Utilities	\$ 49,750	\$	(4,488)	\$	45,262	\$	45,262	
Landscape Contingency 15,000 1,100 16,100 16,08 Irrigation Maintenance 8,500 (3,353) 5,147 5,14 Lake Maintenance (Future Horizons) 9,243 (440) 8,803 8,80 Janitorial Services (Magic Touch) 7,400 (24) 7,376 7,37 Facility Management 13,899 0 13,899 13,899	Contract Services								
Irrigation Maintenance 8,500 (3,353) 5,147 5,147 Lake Maintenance (Future Horizons) 9,243 (440) 8,803 8,80 Janitorial Services (Magic Touch) 7,400 (24) 7,376 7,37 Facility Management 13,899 0 13,899 13,899	Landscape Maintenance (Brightview Landscaping)	\$ 87,336	\$	-	\$	87,336	\$	87,336	
Lake Maintenance (Future Horizons) 9,243 (440) 8,803 8,803 Janitorial Services (Magic Touch) 7,400 (24) 7,376 7,37 Facility Management 13,899 0 13,899 13,899	Landscape Contingency	15,000		1,100		16,100		16,080	
Janitorial Services (Magic Touch) 7,400 (24) 7,376 7,37 Facility Management 13,899 0 13,899 13,899	Irrigation Maintenance	8,500		(3,353)		5,147		5,147	
Facility Management 13,899 0 13,899 13,899	Lake Maintenance (Future Horizons)	9,243		(440)		8,803		8,803	
	Janitorial Services (Magic Touch)	7,400		(24)		7,376		7,376	
Security Services - 1,506 1,506 1,50	Facility Management	13,899		0		13,899		13,899	
	Security Services	-		1,506		1,506		1,506	

Heron Isles

Community Development District

General Fund

BUDGET AMENDMENT

For The Period Ending September 30, 2025

		Adopted Increase		Amended		Actual		
		Budget	(Decrease)		Budget		Thru 09/30/25	
Pest Control Services (Naders Pest Raiders)		350		-		350		264
Holiday Decorations		1,500		-		1,500		-
Subtotal Contract Services	\$	143,228	\$	(1,211)	\$	142,018	\$	140,412
Repair and Maintenance								
Facility Repairs	\$	17,500	\$	(6,262)	\$	11,238	\$	11,238
Miscellaneous Repairs & Maintenance		7,500		(7,230)		270		270
Road and Drainage Repairs		5,000		(5,000)		-		-
Subtotal Repair and Maintenance	\$	30,000	\$	(18,492)	\$	11,508	\$	11,508
Total Operations & Maintenance	\$	222,978	\$	(24,191)	\$	198,787	\$	197,181
Total Expenditures	\$	361,389	\$	(37,560)	\$	323,829	\$	318,352
Excess (Deficiency) of Revenues over Expenditures	\$	57,054	\$	62,648	\$	119,702	\$	125,179
Other Financing Sources/(Uses):								
Transfer In/(Out)	\$	(57,054)	\$	-	\$	(57,054)	\$	(57,054)
Total Other Financing Sources/(Uses)	\$	(57,054)	\$	-	\$	(57,054)	\$	(57,054)
Net Change in Fund Balance	\$	-	\$	62,648	\$	62,648	\$	68,125
Fund Balance - Beginning	\$	-	\$	419,371	\$	419,371	\$	419,371
0 0	Ť			,				
Fund Balance - Ending	\$	-	\$	482,019	\$	482,019	\$	487,496

Heron Isles

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2025

	Adopted Prora		Prorated Budget		Actual		
	Budget	Thru 09/30/25		Thru 09/30/25		Variance	
Revenues							
Capital Reserve Transfer In	\$ 57,054	\$	57,054	\$	57,054	\$	-
Interest	100		100		6,175		6,075
Total Revenues	\$ 57,154	\$	57,154	\$	63,229	\$	6,075
Expenditures:							
Capital Outlay	\$ -	\$	-	\$	5,850	\$	(5,850)
Repair and Replacements	-		-		12,450		(12,450)
Other Service Charges	-		-		385		(385)
Total Expenditures	\$ -	\$	•	\$	18,685	\$	(18,685)
Excess (Deficiency) of Revenues over Expenditures	\$ 57,154			\$	44,544		
Other Financing Sources/(Uses)							
Transfer In/(Out)	\$ -	\$	-	\$	-	\$	-
Total Other Financing Sources (Uses)	\$ -	\$	-	\$	-	\$	-
Net Change in Fund Balance	\$ 57,154			\$	44,544		
Fund Balance - Beginning	\$ 179,563			\$	158,948		
Fund Balance - Ending	\$ 236,717			\$	203,492		