

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	\$ <u>305,279</u>
CAPITAL RESERVE FUND	\$ <u>6,075</u>
ALL FUNDS	\$ <u>754,885</u>

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:

**HERON ISLES COMMUNITY
DEVELOPMENT DISTRICT**

Signed by:

9A989FE97A6A46D...
Secretary/Assistant Secretary

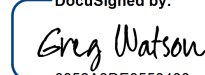
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Chairperson, Board of Supervisors

Exhibit A: Amended Fiscal Year 2025 Budget

EXHIBIT A
Amended Fiscal Year 2025 Budget

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

Revenues:

Special Assessments - Tax Roll	\$ 412,343	\$ 8,392	\$ 420,736	\$ 420,736
Interest Income/Miscellaneous Income	6,000	16,795	22,795	22,795
Access Key Cards	100	(100)	-	-
Total Revenues	\$ 418,443	\$ 25,088	\$ 443,531	\$ 443,531

Expenditures:**General & Administrative:**

Supervisor Fees	\$ 4,000	\$ (1,200)	\$ 2,800	\$ 2,800
PR-FICA	306	(92)	214	214
Engineering	4,000	1,705	5,705	4,705
Attorney	18,000	(3,829)	14,171	14,171
Annual Audit	3,460	-	3,460	3,460
Assessment Administration	7,950	-	7,950	7,950
Dissemination Agent	1,685	(0)	1,685	1,685
Trustee Fees	3,800	-	3,800	929
Management Fees	56,269	(0)	56,269	56,269
Information Technology	2,022	(0)	2,022	2,022
Website Maintenance	1,348	(0)	1,348	1,348
Telephone	200	(132)	68	68
Postage & Delivery	800	(513)	287	287
Meeting Room Rental	300	(300)	-	-
Insurance General Liability/Public Officials	22,795	(5,140)	17,655	17,655
Printing & Binding	600	(365)	235	235
Legal Advertising	3,200	(2,884)	316	316
Other Current Charges	7,400	(522)	6,878	6,878
Office Supplies	100	(96)	4	4
Dues, Licenses & Subscriptions	175	-	175	175
Total General & Administrative	\$ 138,411	\$ (13,370)	\$ 125,042	\$ 121,171

Operations & Maintenance**Utilities**

Electric	\$ 35,750	\$ (2,929)	\$ 32,821	\$ 32,821
Water & Sewer	14,000	(1,560)	12,440	12,440
Subtotal Utilities	\$ 49,750	\$ (4,488)	\$ 45,262	\$ 45,262

Contract Services

Landscape Maintenance (Brightview Landscaping)	\$ 87,336	\$ -	\$ 87,336	\$ 87,336
Landscape Contingency	15,000	1,100	16,100	16,080
Irrigation Maintenance	8,500	(3,353)	5,147	5,147
Lake Maintenance (Future Horizons)	9,243	(440)	8,803	8,803
Janitorial Services (Magic Touch)	7,400	(24)	7,376	7,376
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
<i>Repair and Maintenance</i>				
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
<i>Other Financing Sources/(Uses):</i>				
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
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	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	