RESOLUTION 2027-01

A BUDGET AMENDMENT AMENDING THE HERITAGE PALMS COMMUNITY DEVELOPMENT DISTRICT FY 2026 BUDGET

WHEREAS, the Board of Supervisors, hereinafter referred to as the "Board," of Heritage Palms Community Development District, hereinafter referred to as "District," adopted a General Fund Budget for Fiscal Year 2026, and

WHEREAS, the Board desires to reallocate funds budgeted to re-appropriate Revenues and Expenses approved during the Fiscal Year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF HERITAGE PALMS COMMUNITY DEVELOPMENT DISTRICT THE FOLLOWING:

1. The General Fund is hereby amended in accordance with Exhibit A attached.

2. This resolution shall become effective the 26th day of October 2026 and be reflected in the monthly and Fiscal Year End September 30, 2026 Financial Statements and Audit Report of the District.

Heritage Palms Community
Development District

By: _____

~~Chair~~ / Vice Chair

Attest: _____

~~Secretary~~ / Assistant Secretary

EXHIBIT A

Heritage Palms Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2026 Budget Amendment I

General Fund

	ANNUAL BUDGET	YEAR TO DATE ACTUAL (unaudited)	VARIANCE ($)	BUDGET AMENDMENT	FINAL BUDGET
Revenues					
001.361001.0000 Interest - Investments	35,000	49,369	14,369	14,000	49,000
001.361006.0000 Interest - Tax Collector	2,000	1,241	-759		2,000
001.363010.0000 Special Assmnts- Tax Collector	598,320	597,553	-767		598,320
001.369900.0000 Other Miscellaneous Revenues	500	725	225		500
Total Revenues	**635,820**	**648,888**	**13,068**	**14,000**	**649,820**
Expenses					
Administration					
001.511001.0000 Payroll Wages	12,000	11,400	-600		12,000
001.521001.0000 Payroll Taxes	800	872	72		800
001.529001.0000 Payroll Fees	1,400	1,653	253		1,400
001.531013.0000 Profserv-Engineering	12,000	14,843	2,843		12,000
001.531023.0000 Profserv-Legal Services	5,000	3,103	-1,897		5,000
001.531027.0000 Profserv-Mgmt Consulting Serv	77,042	77,042	0		77,042
001.531035.0000 Profserv-Property Appraiser	1,662	1,662	0		1,662
001.531038.0000 Profserv-Special Assessment	6,065	6,065	0		6,065
001.532002.0000 Auditing Services	3,600	3,700	100		3,600
001.541006.0000 Postage And Freight	700	3,188	2,488		700
001.545002.0000 Insurance - General Liability	9,360	10,120	760		9,360
001.545007.0000 Insurance - Worker's Compensation	850	850	0		850
001.548002.0000 Legal Advertising	1,200	755	-445		1,200
001.549001.0000 Miscellaneous Services	500	0	-500		500
001.549915.0000 Misc-Web Hosting	1,500	2,758	1,258		1,500
001.554007.0000 Annual District Filing Fee	175	175	0		175
Total Administration	**133,854**	**138,186**	**4,332**	**-**	**133,854**
Operations & Maintenance					
001.531016.0000 Profserv-Field Management	16,790	16,790	0		16,790
001.534076.0000 Contracts-Preserve Maintenance	15,760	15,760	0		15,760
001.546007.0000 R&M-Contingency	0	0	0		0
001.546019.0000 R&M-Storm Drain Cleaning	20,000	1,660	-18,340	-18,000	2,000
001.546037.0000 R&M-Grounds	1,000	600	-400		1,000

001.546072.0000 R&M-Cane Toad Control	2,500	1,500	-1,000		2,500
001.546123.0000 R&M-Preserves	5,000	13,300	8,300		5,000
001.549037.0000 Misc-NPDES Program	8,500	560	-7,940		8,500
001.549069.0000 Misc-Hurricane	500	0	-500		500
001.549900.0000 Misc-Contingency	8,487	0	-8,487		8,487
Total Operations & Maintenance	**78,537**	**50,170**	**-28,367**	**-18,000**	**60,537**
Lakes & Ponds					
001.534023.0000 Contracts-Fountains	1,200	1,200	0		1,200
001.534084.0000 Contracts-Lakes	91,200	91,200	0		91,200
001.534129.0000 Contracts-Aerators	6,000	6,000	0		6,000
001.543020.0000 Electricity - Aerators	12,000	13,553	1,553		12,000
001.546003.0000 R&M-Aerators	6,533	24,140	17,607	18,000	24,533
001.546006.0000 R&M-Aquascaping	3,000	300	-2,700		3,000
001.546032.0000 R&M-Fountains	2,500	0	-2,500		2,500
001.546042.0000 R&M-Lakes	30,000	23,217	-6,784		30,000
Total Lakes & Ponds	**152,433**	**159,610**	**7,177**	**18,000**	**170,433**
Roads & Sidewalks					
001.546083.0000 R&M-Sidewalk Cleaning	20,500	20,075	-425		20,500
001.546084.0000 R&M-Sidewalks	17,000	5,381	-11,619		17,000
001.546139.0000 R&M-Roads	110,000	402,383	292,383	292,000	402,000
Total Roads & Sidewalks	**147,500**	**427,839**	**280,339**	**292,000**	**439,500**
Capital Expenditures & Projects					
Total Capital Expenditures & Projects	**0**	**0**	**0**	**0**	**0**
Reserves					
001.568091.0000 Reserve-Bulkheads	50,000	0	-50,000		50,000
001.568102.0000 Reserve-Roadways	73,496	0	-73,496	-73,000	496
Total Reserves	**123,496**	**0**	**-123,496**	**-73,000**	**50,496**
Total Expenses	**635,820**	**775,805**	**139,985**		**854,820**
Excess Revenue Over (Under) Expenditures	**0**	**-126,917**	**-126,917**		**-205,000**
Other Uses					
001.381550.0000 Use of Fund Balance (Road Project Expenditures)	-	-	-	205,000	205,000
Total Other Uses	**-**	-	-	**205,000**	**205,000**
Net Change in Fund Balances	**-**	**(126,917)**	**-**		**-**
Fund Balance Beginning	1,202,946	1,273,120			1,273,120
Fund Balance Ending	1,202,946	1,146,205			1,146,205