***RESOLUTION 2027-02***

**A FISCAL YEAR 2027 BUDGET AMENDMENT FOR THE ALLOCATION OF FUND BALANCES FOR THE HERITAGE PALMS COMMUNITY DEVELOPMENT DISTRICT.**

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 2027, and

WHEREAS, the Board adopted the Allocation of Fund Balances within the General Fund Budget for Fiscal Year 2027.

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

1. The Allocation of Fund Balances is hereby accepted in accordance with Exhibit A attached.

2. This resolution shall become effective the 26th day of October, 2026.

Heritage Palms Community
Development District

Attest: _____
~~Secretary~~/Assistant Secretary

By: _____
~~Chairperson~~/Vice Chairperson

## HERITAGE PALMS COMMUNITY DEVELOPMENT DISTRICT

EXHIBIT A

### ALLOCATION OF FUND BALANCES
### Fiscal Year 2027

***GENERAL FUND***

**AVAILABLE FUNDS**

| | |
|---|---|
| Beginning Fund Balance - 10/1/2026 | 1,146,205 |
| Net Change in Fund Balance | (192,473) |
| Reserves - Additions | 124,000 |
| **Total Funds Available (Estimated) - 09/30/2027** | **$1,077,732** |

**ALLOCATION OF AVAILABLE FUNDS**

| | |
|---|---|
| *Nonspendable Fund Balance* | 0 |

| **Assigned Fund Balance** | *Beginning Balance 10/1/2026* | *Adjustments FY 2027 Budget* | *Ending Balance (Estimated) 9/30/2027* |
|---|---|---|---|
| Reserves - Operating | 151,755 | 0 | 151,755 |
| Reserves - Lake & Bulkheads | 324,664 | 50,000 | 374,664 |
| Reserves - Roadways | 383,496 | 74,000 | 457,496 |
| | | | 983,915 |

| | |
|---|---|
| **Total Allocation of Available Funds** | **983,915** |
| **Total Unassigned (undesignated) Cash** | **$93,817** |