

RESOLUTION 2025-07

A RESOLUTION APPROVING THE PROPOSED BUDGET OF THE EASTPORT COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2025-26 IN ACCORDANCE WITH CHAPTER 190 F.S. AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors, the District's proposed operating budget for the forthcoming Fiscal Year 2025-26; and,

WHEREAS, the Board of Supervisors has accepted said Proposed Budget and desires to set the required public hearing hereon;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE EASTPORT COMMUNITY DEVELOPMENT DISTRICT;

1. The operating budget proposed by the District Manager for Fiscal Year 2025-26 is hereby approved for the amount as listed below:

Eastport Square	\$ 151,891
Eastport Project Wide	\$ 4,214,202
Eastport Stormwater Management	\$ 126,288
Eastport Amenity Division	\$ 1,041,824


2. A public hearing on said approved Budget is hereby declared and set for the following date, hour and place:

Date: September 11, 2025
Time: 9:30 A.M.
Place: Everglades Recreation Center
5497 Marsh Bend Trail
The Villages, Florida 32163

Adopted this 12th day of June, 2025.

EASTPORT COMMUNITY
DEVELOPMENT DISTRICT


Heather Owen, Chair


Kenneth C. Blocker, Secretary

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 61.162 EASTPORT SQUARE						
ESTIMATED REVENUES						
341.999	MISCELLANEOUS REVENUE	31	0	0	5	0
361.101	INT INCOME - CFB	416	6,000	6,000	21	1,000
366.001	CONTRIBUTIONS FROM DEVELOPER	56,514	128,943	128,943	50,836	151,891
669.901	(ADD)/USE-WORKING CAPITAL	0	(6,000)	(6,000)	0	(1,000)
TOTAL ESTIMATED REVENUES		56,961	128,943	128,943	50,862	151,891
APPROPRIATIONS						
311	PROPERTY MGMT SVCS	0	15,297	15,297	7,653	5,842
312	ENGINEERING SERVICES	0	5,000	5,000	240	1,000
313	LEGAL SERVICES	7,290	7,000	7,000	1,271	7,000
319	OTHER PROFESSIONAL SVCS	0	5,000	5,000	0	1,000
322	AUDITING SERVICES	0	14,935	14,935	5,625	10,000
343	SYSTEMS MGMT SUPPORT	521	5,705	5,705	525	1,705
431	ELECTRICITY	0	5,000	5,000	0	5,000
451	CASUALTY & LIABILITY INSUR	7,808	6,077	6,077	2,861	6,000
462	BUILDING/STRUCTURE MAINT	0	1,000	1,000	0	1,000
468	IRRIGATION REPAIR	0	1,000	1,000	0	1,000
493	PERMITS & LICENSES	175	175	175	175	175
497	LEGAL ADVERTISING	1,715	4,000	4,000	489	5,000
498	EMAC FEES	35,197	53,154	53,154	26,580	103,689
498	STORM WATER MANAGEMENT FEES	3,808	5,400	5,400	5,400	3,280
522	OPERATING SUPPLIES	0	200	200	17	200
TOTAL APPROPRIATIONS		56,514	128,943	128,943	50,836	151,891
NET OF REVENUES/APPROPRIATIONS - FUND 61.162		447	0	0	26	0

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 61.164 EASTPORT PROJECTWIDE FUND						
ESTIMATED REVENUES						
338.121	EMAC FEES FROM D14	449,418	679,925	679,925	339,966	826,299
338.122	EMAC FEES FROM D15	2,336,275	1,401,691	1,401,691	700,849	2,734,214
338.123	EMAC FEES FROM EASTPORT	35,197	53,155	53,155	26,580	103,689
341.905	PROPERTY DAMAGE REIMBURSEMENTS	3,600	0	0	0	0
341.999	MISCELLANEOUS REVENUE	9	0	0	(4)	0
361.101	INT INCOME - CFB	16,232	0	0	19,986	10,000
361.102	INT INCOME - CASH EQUIV	1,995	0	0	10,928	60,000
366.001	CONTRIBUTIONS FROM DEVELOPER	0	1,805,000	1,805,000	902,498	0
669.901	(ADD)/USE-WORKING CAPITAL	0	0	39,575	0	480,000
TOTAL ESTIMATED REVENUES		2,842,726	3,939,771	3,979,346	2,000,803	4,214,202
APPROPRIATIONS						
312	ENGINEERING SERVICES	22,518	40,000	40,000	12,802	25,000
319	OTHER PROFESSIONAL SVCS	35,441	50,000	50,000	18,234	40,000
343	SYSTEMS MGMT SUPPORT	470	5,000	5,000	351	500
431	ELECTRICITY	59,307	60,000	60,000	30,758	60,000
434	IRRIGATION WATER	341,404	490,068	490,068	345,371	350,000
462	BUILDING/STRUCTURE MAINT	59,765	216,077	262,437	75,248	138,998
463	LANDSCAPE MAINT-RECURRING	1,565,691	2,723,919	2,666,619	743,568	3,073,337
464	LANDSCAPE MAINT-NON RECURRING	43,353	85,000	145,615	128,475	25,000
468	IRRIGATION REPAIR	26,229	40,000	40,000	8,399	20,000
469	OTHER MAINTENANCE	127,829	220,207	210,107	96,478	478,367
522	OPERATING SUPPLIES	0	9,500	9,500	0	3,000
TOTAL APPROPRIATIONS		2,282,007	3,939,771	3,979,346	1,459,684	4,214,202
NET OF REVENUES/APPROPRIATIONS - FUND 61.164		560,719	0	0	541,119	0

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 61.165 EASTPORT STORM WATER MANAGEMENT						
ESTIMATED REVENUES						
338.230	STORM WATER MANAGEMENT FEES MIDDLETON	19,007	48,205	48,205	24,103	27,270
338.231	STORM WATER MANAGEMENT MIDDLETON DT	4,644	6,575	6,575	6,575	4,005
338.232	STORM WATER MANAGEMENT FEES EASTPORT	3,808	5,400	5,400	5,400	3,280
338.233	STORM WATER MANAGEMENT FEES D 15	48,541	142,108	142,108	71,056	86,483
361.101	INT INCOME - CFB	1,242	0	0	1,625	1,250
361.102	INT INCOME - CASH EQUIV	0	0	0	324	4,000
TOTAL ESTIMATED REVENUES		77,242	202,288	202,288	109,083	126,288
APPROPRIATIONS						
312	ENGINEERING SERVICES	14,157	33,000	33,000	4,938	33,000
319	OTHER PROFESSIONAL SVCS	19,881	98,288	98,288	26,942	58,288
462	BUILDING/STRUCTURE MAINT	12,629	71,000	71,000	6,567	35,000
TOTAL APPROPRIATIONS		46,667	202,288	202,288	38,447	126,288
NET OF REVENUES/APPROPRIATIONS - FUND 61.165		30,575	0	0	70,636	0

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 PROPOSED BUDGET
Fund: 61.460 EASTPORT AMENITY DIVISION						
ESTIMATED REVENUES						
341.918	ACCESS CD FEE/NT-S	145	0	0	0	0
341.999	MISCELLANEOUS REVENUE	0	0	0	6	0
342.903	FIRE SAFETY (FUTURES)	144,277	0	270,309	120,588	675,501
361.101	INT INCOME - CFB	0	0	0	264	1,000
366.001	CONTRIBUTIONS FROM DEVELOPER	117,409	0	360,067	7,209	366,323
669.901	(ADD)/USE-WORKING CAPITAL	0	0	0	0	(1,000)
TOTAL ESTIMATED REVENUES		261,831	0	630,376	128,067	1,041,824
APPROPRIATIONS						
311	MANAGEMENT FEES	0	0	0	0	40,071
345	DEPT OF SAFETY	144,277	0	270,309	120,588	675,501
413	CABLE	0	0	7,766	0	10,657
442	EQUIPMENT RENTAL	93	0	1,100	0	1,500
443	VEHICLE RENTAL	15,452	0	0	0	0
461	EQUIPMENT MAINTENANCE	500	0	6,000	0	7,500
467	GATE MAINTENANCE	0	0	7,000	5,873	7,000
484	LIFESTYLE EVENTS-GENERAL	0	0	6,000	0	11,000
511	OFFICE SUPPLIES	2,118	0	4,850	385	8,750
521	GASOLINE/DIESEL	833	0	3,075	0	4,575
522	OPERATING SUPPLIES	11,640	0	41,800	952	65,500
523	RECREATION SUPPLIES	13,349	0	83,855	0	89,395
524	NON CAPITAL FF&E	73,423	0	198,621	0	120,375
TOTAL APPROPRIATIONS		261,685	0	630,376	127,798	1,041,824
NET OF REVENUES/APPROPRIATIONS - FUND 61.460		146	0	0	269	0

FOR INFORMATION ONLY

Board Supervisors,

Attached are additional items for your information:

- 1) The Budget Report with the Requested, Recommended and Proposed columns reflect the changes made throughout the budget process thus far. Also shown are the dollar/percentage variance columns comparing the FY25-26 Proposed Budget column to the FY24-25 Amended Budget column. The budget attachment with the resolution includes the Proposed column only.
- 2) 5-year Budget reports
- 3) Working Capital and Reserve spreadsheet.
- 4) Eastport Maintenance Advisory Committee Fund Allocation & Eastport Stormwater Management Fund Allocation

Please feel free to contact me if you have any questions!

Brandy

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 61.162 EASTPORT SQUARE										
ESTIMATED REVENUES										
341.999	MISCELLANEOUS REVENUE	31	0	0	5	0	0	0	0	0.00
361.101	INT INCOME - CFB	416	6,000	6,000	21	1,000	1,000	1,000	(5,000)	(83.33)
366.001	CONTRIBUTIONS FROM DEVELOPER	56,514	128,943	128,943	50,836	151,891	151,891	151,891	22,948	17.80
669.901	(ADD)/USE-WORKING CAPITAL	0	(6,000)	(6,000)	0	(1,000)	(1,000)	(1,000)	5,000	(83.33)
TOTAL ESTIMATED REVENUES		56,961	128,943	128,943	50,862	151,891	151,891	151,891	22,948	17.80
APPROPRIATIONS										
311	PROPERTY MGMT SVCS	0	15,297	15,297	7,653	5,842	5,842	5,842	(9,455)	(61.81)
312	ENGINEERING SERVICES	0	5,000	5,000	240	1,000	1,000	1,000	(4,000)	(80.00)
313	LEGAL SERVICES	7,290	7,000	7,000	1,271	7,000	7,000	7,000	0	0.00
319	OTHER PROFESSIONAL SVCS	0	5,000	5,000	0	1,000	1,000	1,000	(4,000)	(80.00)
322	AUDITING SERVICES	0	14,935	14,935	5,625	10,000	10,000	10,000	(4,935)	(33.04)
343	SYSTEMS MGMT SUPPORT	521	5,705	5,705	525	1,705	1,705	1,705	(4,000)	(70.11)
431	ELECTRICITY	0	5,000	5,000	0	5,000	5,000	5,000	0	0.00
451	CASUALTY & LIABILITY INSUR	7,808	6,077	6,077	2,861	6,000	6,000	6,000	(77)	(1.27)
462	BUILDING/STRUCTURE MAINT	0	1,000	1,000	0	1,000	1,000	1,000	0	0.00
468	IRRIGATION REPAIR	0	1,000	1,000	0	1,000	1,000	1,000	0	0.00
493	PERMITS & LICENSES	175	175	175	175	175	175	175	0	0.00
497	LEGAL ADVERTISING	1,715	4,000	4,000	489	5,000	5,000	5,000	1,000	25.00
498	EMAC FEES	35,197	53,154	53,154	26,580	103,689	103,689	103,689	50,535	95.07
498	STORM WATER MANAGEMENT FEES	3,808	5,400	5,400	5,400	3,280	3,280	3,280	(2,120)	(39.26)
522	OPERATING SUPPLIES	0	200	200	17	200	200	200	0	0.00
TOTAL APPROPRIATIONS		56,514	128,943	128,943	50,836	151,891	151,891	151,891	22,948	17.80
NET OF REVENUES/APPROPRIATIONS - FUND 61.162		447	0	0	26	0	0	0	0	0.00

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER	DESCRIPTION	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
Fund: 61.162 EASTPORT SQUARE							
ESTIMATED REVENUES							
361.101	INT INCOME - CFB	1,000	1,000	1,000	1,000	1,000	1,000
366.001	CONTRIBUTIONS FROM DEVELOPER	151,891	151,891	154,089	159,581	160,906	162,478
669.901	(ADD)/USE-WORKING CAPITAL	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
TOTAL ESTIMATED REVENUES		151,891	151,891	154,089	159,581	160,906	162,478
APPROPRIATIONS							
311	PROPERTY MGMT SVCS	5,842	5,842	5,927	6,138	6,189	6,250
312	ENGINEERING SERVICES	1,000	1,000	1,000	1,000	1,000	1,000
313	LEGAL SERVICES	7,000	7,000	7,000	7,000	7,000	7,000
319	OTHER PROFESSIONAL SVCS	1,000	1,000	1,000	1,000	1,000	1,000
322	AUDITING SERVICES	10,000	10,000	10,000	10,000	10,000	10,000
343	SYSTEMS MGMT SUPPORT	1,705	1,705	1,705	1,705	1,705	1,705
431	ELECTRICITY	5,000	5,000	5,000	5,000	5,000	5,000
451	CASUALTY & LIABILITY INSUR	6,000	6,000	6,300	6,615	6,946	7,293
462	BUILDING/STRUCTURE MAINT	1,000	1,000	1,000	1,000	1,000	1,000
468	IRRIGATION REPAIR	1,000	1,000	1,000	1,000	1,000	1,000
493	PERMITS & LICENSES	175	175	175	175	175	175
497	LEGAL ADVERTISING	5,000	5,000	5,000	5,000	5,000	5,000
498	EMAC FEES	103,689	103,689	105,222	110,155	111,035	112,165
498	STORM WATER MANAGEMENT FEES	3,280	3,280	3,560	3,593	3,656	3,690
522	OPERATING SUPPLIES	200	200	200	200	200	200
TOTAL APPROPRIATIONS		151,891	151,891	154,089	159,581	160,906	162,478
NET OF REVENUES/APPROPRIATIONS - FUND 61.162		0	0	0	0	0	0

EASTPORT

WORKING CAPITAL AND RESERVE BALANCES

Working Capital	FY24-25 Amended	FY25-26 Proposed	FY26-27	FY27-28	FY28-29	FY29-30
Beginning Balance	448	6,448	7,448	8,448	9,448	10,448
Deposits	134,943	152,891	155,089	160,581	161,906	163,478
Expenditures	128,943	151,891	154,089	159,581	160,906	162,478
Ending Balance	6,448	7,448	8,448	9,448	10,448	11,448

FY24-25 Operating Budget	\$128,943
3 Months	\$32,236
4 Months	\$42,981

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 61.164 EASTPORT PROJECTWIDE FUND										
ESTIMATED REVENUES										
338.121	EMAC FEES FROM D14	449,418	679,925	679,925	339,966	826,299	826,299	826,299	146,374	21.53
338.122	EMAC FEES FROM D15	2,336,275	1,401,691	1,401,691	700,849	2,734,214	2,734,214	2,734,214	1,332,523	95.07
338.123	EMAC FEES FROM EASTPORT	35,197	53,155	53,155	26,580	103,689	103,689	103,689	50,534	95.07
341.905	PROPERTY DAMAGE REIMBURSEMENTS	3,600	0	0	0	0	0	0	0	0.00
341.999	MISCELLANEOUS REVENUE	9	0	0	(4)	0	0	0	0	0.00
361.101	INT INCOME - CFB	16,232	0	0	19,986	4,000	4,000	10,000	10,000	0.00
361.102	INT INCOME - CASH EQUIV	1,995	0	0	10,928	46,000	46,000	60,000	60,000	0.00
366.001	CONTRIBUTIONS FROM DEVELOPER	0	1,805,000	1,805,000	902,498	0	0	0	(1,805,000)	(100.00)
669.901	(ADD)/USE-WORKING CAPITAL	0	0	39,575	0	500,000	500,000	480,000	440,425	1,112.89
TOTAL ESTIMATED REVENUES		2,842,726	3,939,771	3,979,346	2,000,803	4,214,202	4,214,202	4,214,202	234,856	5.90
APPROPRIATIONS										
312	ENGINEERING SERVICES	22,518	40,000	40,000	12,802	25,000	25,000	25,000	(15,000)	(37.50)
319	OTHER PROFESSIONAL SVCS	35,441	50,000	50,000	18,234	40,000	40,000	40,000	(10,000)	(20.00)
343	SYSTEMS MGMT SUPPORT	470	5,000	5,000	351	500	500	500	(4,500)	(90.00)
431	ELECTRICITY	59,307	60,000	60,000	30,758	60,000	60,000	60,000	0	0.00
434	IRRIGATION WATER	341,404	490,068	490,068	345,371	350,000	350,000	350,000	(140,068)	(28.58)
462	BUILDING/STRUCTURE MAINT	59,765	216,077	262,437	75,248	138,998	138,998	138,998	(123,439)	(47.04)
463	LANDSCAPE MAINT-RECURRING	1,565,691	2,723,919	2,666,619	743,568	3,073,337	3,073,337	3,073,337	406,718	15.25
464	LANDSCAPE MAINT-NON RECURRING	43,353	85,000	145,615	128,475	25,000	25,000	25,000	(120,615)	(82.83)
468	IRRIGATION REPAIR	26,229	40,000	40,000	8,399	20,000	20,000	20,000	(20,000)	(50.00)
469	OTHER MAINTENANCE	127,829	220,207	210,107	96,478	478,367	478,367	478,367	268,260	127.68
522	OPERATING SUPPLIES	0	9,500	9,500	0	3,000	3,000	3,000	(6,500)	(68.42)
TOTAL APPROPRIATIONS		2,282,007	3,939,771	3,979,346	1,459,684	4,214,202	4,214,202	4,214,202	234,856	5.90
NET OF REVENUES/APPROPRIATIONS - FUND 61.164		560,719	0	0	541,119	0	0	0	0	0.00

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER	DESCRIPTION	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
Fund: 61.164 EASTPORT PROJECTWIDE FUND							
ESTIMATED REVENUES							
338.121	EMAC FEES FROM D14	826,299	826,299	945,893	1,409,004	1,420,269	1,434,716
338.122	EMAC FEES FROM D15	2,734,214	2,734,214	2,774,612	2,904,714	2,927,940	2,957,722
338.123	EMAC FEES FROM EASTPORT	103,689	103,689	105,222	110,155	111,035	112,165
361.101	INT INCOME - CFB	4,000	10,000	10,000	10,000	10,000	10,000
361.102	INT INCOME - CASH EQUIV	46,000	60,000	60,000	60,000	60,000	60,000
669.901	(ADD)/USE-WORKING CAPITAL	500,000	480,000	380,000	(20,000)	(20,000)	(20,000)
TOTAL ESTIMATED REVENUES		4,214,202	4,214,202	4,275,727	4,473,873	4,509,244	4,554,603
APPROPRIATIONS							
312	ENGINEERING SERVICES	25,000	25,000	25,600	26,218	26,855	27,510
319	OTHER PROFESSIONAL SVCS	40,000	40,000	41,200	42,436	43,709	45,020
343	SYSTEMS MGMT SUPPORT	500	500	515	530	546	563
431	ELECTRICITY	60,000	60,000	61,800	63,654	65,564	67,531
434	IRRIGATION WATER	350,000	350,000	371,000	393,260	416,856	441,867
462	BUILDING/STRUCTURE MAINT	138,998	138,998	164,078	165,276	171,370	185,866
463	LANDSCAPE MAINT-RECURRING	3,073,337	3,073,337	3,073,337	3,227,005	3,227,005	3,227,005
464	LANDSCAPE MAINT-NON RECURRING	25,000	25,000	25,000	25,000	25,000	25,000
468	IRRIGATION REPAIR	20,000	20,000	20,690	21,219	21,855	22,511
469	OTHER MAINTENANCE	478,367	478,367	489,507	506,275	507,484	508,730
522	OPERATING SUPPLIES	3,000	3,000	3,000	3,000	3,000	3,000
TOTAL APPROPRIATIONS		4,214,202	4,214,202	4,275,727	4,473,873	4,509,244	4,554,603
NET OF REVENUES/APPROPRIATIONS - FUND 61.164		0	0	0	0	0	0

EASTPORT PROJECT WIDE

ALLOCATION SCHEDULE

FY2025-26

PROPOSED BUDGET

	FY25-26 TOTALS	ALLOCATED COSTS		
		EASTPORT DOWNTOWN	DISTRICT # 14	DISTRICT # 15
EMAC Revenues				
Eastport Downtown	\$ 103,689	103,689		
District # 14	826,299		826,299	
District # 15	2,734,214			2,734,214
Interest Income	50,000			
Working Capital Usage	500,000			
Total Revenues	\$ 4,214,202	\$ 103,689	\$ 826,299	\$ 2,734,214
EMAC Expenses	100.00%	2.49%	31.85%	65.66%
Engineering Services	25,000	623	7,962	16,415
Other Professional Svs.	40,000	996	12,740	26,264
Systems Management Support	500	12	160	328
Utilities (Electric, Irrigation water/phones)	410,000	10,209	130,585	269,206
Building/Infrastructure Maintenance	138,998	3,461	44,271	91,266
Landscape Maintenance - Recurring	3,073,337	76,526	978,858	2,017,953
Landscape Maintenance - Non-Recurring	25,000	623	7,962	16,415
Irrigation Repair	20,000	498	6,370	13,132
Repair & Maintenance	478,367	11,911	152,360	314,096
Operating Supplies	3,000	75	956	1,969
Total Expenditures	\$ 4,214,202	\$ 104,934	\$ 1,342,224	\$ 2,767,044
LESS: Interest Income.	\$ 50,000	\$ 1,245	\$ 15,925	\$ 32,830
LESS: Contribution from Developer	-	-	-	-
LESS: Working Capital Usage	500,000	-	500,000	-
Total Allocation	\$ 3,664,202	\$ 103,689	\$ 826,299	\$ 2,734,214

FY24-25	53,155	679,925	1,401,691
Difference	50,534	146,374	1,332,523
	95.1%	21.5%	95.1%

	Downtown	District # 14	District # 15
Acreages:			
Assessable Acres	2,008.94	50.08	639.75
Percentages	100.00%	2.49%	31.85%

**EASTPORT PROJECT WIDE FUND
WORKING CAPITAL AND RESERVE BALANCES**

WORKING CAPITAL	2024-25 Amended	2024-25 Projected	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	560,717	560,717	874,800	394,800	14,800	34,800	54,800
Deposits	3,939,771	4,021,771	3,734,202	3,895,727	4,493,873	4,529,244	4,574,603
Expenditures	3,979,346	3,707,688	4,214,202	4,275,727	4,473,873	4,509,244	4,554,603
Ending Balance	521,142	874,800	394,800	14,800	34,800	54,800	74,800

FY24-25 Operating Budget	4,509,244
3-Months	1,127,311
4-Months	1,503,081

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 61.165 EASTPORT STORM WATER MANAGEMENT										
ESTIMATED REVENUES										
338.230	STORM WATER MANAGEMENT FEES MIDDLETON	19,007	48,205	48,205	24,103	27,270	27,270	27,270	(20,935)	(43.43)
338.231	STORM WATER MANAGEMENT MIDDLETON DT	4,644	6,575	6,575	6,575	4,005	4,005	4,005	(2,570)	(39.09)
338.232	STORM WATER MANAGEMENT FEES EASTPORT	3,808	5,400	5,400	5,400	3,280	3,280	3,280	(2,120)	(39.26)
338.233	STORM WATER MANAGEMENT FEES D 15	48,541	142,108	142,108	71,056	86,483	86,483	86,483	(55,625)	(39.14)
361.101	INT INCOME - CFB	1,242	0	0	1,625	1,250	1,250	1,250	1,250	0.00
361.102	INT INCOME - CASH EQUIV	0	0	0	324	4,000	4,000	4,000	4,000	0.00
TOTAL ESTIMATED REVENUES		77,242	202,288	202,288	109,083	126,288	126,288	126,288	(76,000)	(37.57)
APPROPRIATIONS										
312	ENGINEERING SERVICES	14,157	33,000	33,000	4,938	33,000	33,000	33,000	0	0.00
319	OTHER PROFESSIONAL SVCS	19,881	98,288	98,288	26,942	58,288	58,288	58,288	(40,000)	(40.70)
462	BUILDING/STRUCTURE MAINT	12,629	71,000	71,000	6,567	35,000	35,000	35,000	(36,000)	(50.70)
TOTAL APPROPRIATIONS		46,667	202,288	202,288	38,447	126,288	126,288	126,288	(76,000)	(37.57)
NET OF REVENUES/APPROPRIATIONS - FUND 61.165		30,575	0	0	70,636	0	0	0	0	0.00

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER	DESCRIPTION	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
Fund: 61.165 EASTPORT STORM WATER MANAGEMENT							
ESTIMATED REVENUES							
338.230	STORM WATER MANAGEMENT FEES MIDDLETON	27,270	27,270	29,610	29,874	30,386	30,673
338.231	STORM WATER MANAGEMENT MIDDLETON DT	4,005	4,005	4,349	4,388	4,463	4,505
338.232	STORM WATER MANAGEMENT FEES EASTPORT	3,280	3,280	3,560	3,593	3,656	3,690
338.233	STORM WATER MANAGEMENT FEES D 15	86,483	86,483	93,901	94,742	96,366	97,276
361.101	INT INCOME - CFB	1,250	1,250	2,000	2,000	2,000	2,000
361.102	INT INCOME - CASH EQUIV	4,000	4,000	4,000	4,000	4,000	4,000
TOTAL ESTIMATED REVENUES		126,288	126,288	137,420	138,597	140,871	142,144
APPROPRIATIONS							
312	ENGINEERING SERVICES	33,000	33,000	33,000	33,000	33,000	33,000
319	OTHER PROFESSIONAL SVCS	58,288	58,288	69,420	70,597	71,821	73,094
462	BUILDING/STRUCTURE MAINT	35,000	35,000	35,000	35,000	36,050	36,050
TOTAL APPROPRIATIONS		126,288	126,288	137,420	138,597	140,871	142,144
NET OF REVENUES/APPROPRIATIONS - FUND 61.165		0	0	0	0	0	0

**EASTPORT STORMWATER MANAGEMENT FUND
WORKING CAPITAL AND RESERVE BALANCES**

WORKING CAPITAL	2024-25 Amended	2024-25 Projected	2025-26	2026-27	2027-28	2028-29	2029-30
Beginning Balance	30,575	30,575	155,630	155,630	155,630	155,630	155,630
Deposits	202,288	205,288	126,288	137,420	138,597	140,871	142,144
Expenditures	202,288	80,233	126,288	137,420	138,597	140,871	142,144
Ending Balance	30,575	155,630	155,630	155,630	155,630	155,630	155,630

FY23-24 Operating Budget	\$140,871
3-Months	\$35,218
4-Months	\$46,957

STORM WATER MANAGEMENT FUND

ALLOCATION SCHEDULE PROPOSED BUDGET

	FY25-26 TOTALS	ALLOCATED COSTS			
		EASTPORT	MIDDLETON DOWNTOWN	MIDDLETON DISTRICT A	DISTRICT # 15
Revenues					
Eastport	\$ 3,280	3,280			
Middleton Downtown	4,005		4,005		
Middleton District A	27,270			27,270	
District # 15	86,483				86,483
Total Revenues	\$ 126,288	\$ 3,280	\$ 4,005	\$ 27,270	\$ 86,483
Expenses	100.00%	2.71%	3.31%	22.53%	71.45%
Engineering Services	\$ 33,000	\$ 894	\$ 1,092	\$ 7,435	\$ 23,579
Other Professional Svcs.	58,288	1,580	1,929	13,132	41,647
Building/Infrastructure Maintenance	35,000	948	1,158	7,886	25,008
Total Expenditures	\$ 126,288	\$ 3,422	\$ 4,179	\$ 28,453	\$ 90,234
LESS: Interest Income.	\$ 5,250	\$ 142	\$ 174	\$ 1,183	\$ 3,751
Total Allocation	\$ 121,038	\$ 3,280	\$ 4,005	\$ 27,270	\$ 86,483
	FY24-25	5,400	6,575	48,205	142,108
	Difference	(2,120)	(2,570)	(20,935)	(55,625)
		-39.3%	-39.1%	-43.4%	-39.1%
Acreages:		Eastport	Middleton DT	Middleton A	District # 15
Assessable Acres	1,846.21	50.08	61.10	415.89	1,319.14
Percentages	100.00%	2.71%	3.31%	22.53%	71.45%

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 03/31/25	2025-26 REQUESTED BUDGET	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2025-26 PROPOSED AMT CHANGE	2025-26 PROPOSED % CHANGE
Fund: 61.460 EASTPORT AMENITY DIVISION										
ESTIMATED REVENUES										
341.918	ACCESS CD FEE/NT-S	145	0	0	0	0	0	0	0	0.00
341.999	MISCELLANEOUS REVENUE	0	0	0	6	0	0	0	0	0.00
342.903	FIRE SAFETY (FUTURES)	144,277	0	270,309	120,588	675,501	675,501	675,501	405,192	149.90
361.101	INT INCOME - CFB	0	0	0	264	1,000	1,000	1,000	1,000	0.00
366.001	CONTRIBUTIONS FROM DEVELOPER	117,409	0	360,067	7,209	366,323	366,323	366,323	6,256	1.74
669.901	(ADD)/USE-WORKING CAPITAL	0	0	0	0	(1,000)	(1,000)	(1,000)	(1,000)	0.00
TOTAL ESTIMATED REVENUES		261,831	0	630,376	128,067	1,041,824	1,041,824	1,041,824	411,448	65.27
APPROPRIATIONS										
311	MANAGEMENT FEES	0	0	0	0	40,071	40,071	40,071	40,071	0.00
345	DEPT OF SAFETY	144,277	0	270,309	120,588	675,501	675,501	675,501	405,192	149.90
413	CABLE	0	0	7,766	0	10,657	10,657	10,657	2,891	37.23
442	EQUIPMENT RENTAL	93	0	1,100	0	1,500	1,500	1,500	400	36.36
443	VEHICLE RENTAL	15,452	0	0	0	0	0	0	0	0.00
461	EQUIPMENT MAINTENANCE	500	0	6,000	0	7,500	7,500	7,500	1,500	25.00
467	GATE MAINTENANCE	0	0	7,000	5,873	7,000	7,000	7,000	0	0.00
484	LIFESTYLE EVENTS-GENERAL	0	0	6,000	0	11,000	11,000	11,000	5,000	83.33
511	OFFICE SUPPLIES	2,118	0	4,850	385	8,750	8,750	8,750	3,900	80.41
521	GASOLINE/DIESEL	833	0	3,075	0	4,575	4,575	4,575	1,500	48.78
522	OPERATING SUPPLIES	11,640	0	41,800	952	65,500	65,500	65,500	23,700	56.70
523	RECREATION SUPPLIES	13,349	0	83,855	0	89,395	89,395	89,395	5,540	6.61
524	NON CAPITAL FF&E	73,423	0	198,621	0	120,375	120,375	120,375	(78,246)	(39.39)
TOTAL APPROPRIATIONS		261,685	0	630,376	127,798	1,041,824	1,041,824	1,041,824	411,448	65.27
NET OF REVENUES/APPROPRIATIONS - FUND 61.460		146	0	0	269	0	0	0	0	0.00

FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER	DESCRIPTION	2025-26 RECMD BUDGET	2025-26 PROPOSED BUDGET	2026-27 BUDGET	2027-28 BUDGET	2028-29 BUDGET	2029-30 BUDGET
Fund: 61.460 EASTPORT AMENITY DIVISION							
ESTIMATED REVENUES							
342.903	FIRE SAFETY (FUTURES)	675,501	675,501	797,901	920,301	1,042,701	1,165,101
361.101	INT INCOME - CFB	1,000	1,000	1,000	1,000	1,000	1,000
366.001	CONTRIBUTIONS FROM DEVELOPER	366,323	366,323	344,121	629,187	715,326	788,360
669.901	(ADD)/USE-WORKING CAPITAL	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
TOTAL ESTIMATED REVENUES		1,041,824	1,041,824	1,142,022	1,549,488	1,758,027	1,953,461
APPROPRIATIONS							
311	MANAGEMENT FEES	40,071	40,071	43,924	59,596	67,617	75,134
345	DEPT OF SAFETY	675,501	675,501	797,901	920,301	1,042,701	1,165,101
413	CABLE	10,657	10,657	14,282	20,652	32,380	35,434
442	EQUIPMENT RENTAL	1,500	1,500	1,743	2,940	3,979	4,639
461	EQUIPMENT MAINTENANCE	7,500	7,500	8,713	14,186	18,847	21,528
467	GATE MAINTENANCE	7,000	7,000	7,000	7,000	7,000	7,000
484	LIFESTYLE EVENTS-GENERAL	11,000	11,000	13,325	23,114	33,384	40,841
511	OFFICE SUPPLIES	8,750	8,750	8,253	13,457	16,900	20,509
521	GASOLINE/DIESEL	4,575	4,575	4,575	4,575	4,575	4,575
522	OPERATING SUPPLIES	65,500	65,500	67,865	130,088	157,771	168,230
523	RECREATION SUPPLIES	89,395	89,395	94,031	170,310	176,612	231,094
524	NON CAPITAL FF&E	120,375	120,375	80,410	183,269	196,261	179,376
TOTAL APPROPRIATIONS		1,041,824	1,041,824	1,142,022	1,549,488	1,758,027	1,953,461
NET OF REVENUES/APPROPRIATIONS - FUND 61.460		0	0	0	0	0	0

**EASTPORT AMENITY DIVISION FUND
WORKING CAPITAL AND RESERVE BALANCES**

Working Capital	FY24-25 Amended	FY25-26 Proposed	FY26-27	FY27-28	FY28-29	FY29-30
Beginning Balance	145	145	1,145	2,145	3,145	4,145
Deposits	630,376	1,042,824	1,143,022	1,550,488	1,759,027	1,954,461
Expenditures	630,376	1,041,824	1,142,022	1,549,488	1,758,027	1,953,461
Ending Balance	145	1,145	2,145	3,145	4,145	5,145

FY24-25 Operating Budget	\$630,376
3 Months	\$157,594
4 Months	\$210,125