

**RESOLUTION 2025-09**

**A RESOLUTION TO APPROPRIATE FUNDS AND ADOPT  
THE FINAL BUDGET OF THE EASTPORT COMMUNITY  
DEVELOPMENT DISTRICT FOR FISCAL YEAR  
BEGINNING OCTOBER 1, 2025 AND ENDING  
SEPTEMBER 30, 2026**

**WHEREAS**, the District Manager has prepared and submitted to the Board of Supervisors Proposed Budget for the forthcoming Fiscal Year 2025-26; and,

**WHEREAS**, the Board of Supervisors approved the Fiscal Year 2025-26 Proposed Budget at a public meeting on June 12, 2025 and set September 11, 2025 as the date for a public hearing with notice of the budget hearing published pursuant to section 190.008(2) (a), Florida Statutes; and,

**WHEREAS**, the District Board of Supervisors submitted to the local governing authorities, for purposes of disclosure and information only, the Fiscal Year 2025-26 Proposed Budget at least 60 days prior to adoption; and,

**WHEREAS**, Section 190.021 Florida Statutes provides that a Maintenance Special Assessment and Benefit Special Assessments may be assessed upon each piece of property within the boundaries of the District benefited by the approve maintenance and capital improvement program of the District, such levy representing the amount of assessments for District purposes necessary to provide for payment during the ensuing budget year of all properly authorized expenditures to be incurred by the District; and,

**WHEREAS**, a public hearing has been held on this 11<sup>th</sup> day of September, 2025 at which members of the general public were accorded the opportunity to speak prior to the approval of the final budget.

**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:

<b>Eastport Square Fund</b>	<b>\$ 152,136</b>
<b>Eastport Project Wide Fund</b>	<b>\$ 4,372,176</b>
<b>Eastport Stormwater Management</b>	<b>\$ 126,288</b>
<b>Eastport Amenity Division</b>	<b>\$ 1,041,824</b>

2. A verified copy of said Final Budget shall be attached as an exhibit to this Resolution in the District's "Official Record of Proceedings."

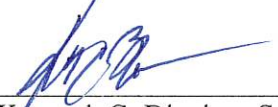
Adopted this 11<sup>th</sup> day of September, 2025.

EASTPORT COMMUNITY  
DEVELOPMENT DISTRICT



---

Heather Owen, Chairman



---

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 06/30/25	2025-26 FINAL BUDGET
Fund: 61.162 EASTPORT SQUARE						
ESTIMATED REVENUES						
341.999 MISCELLANEOUS REVENUE		31	0	0	10	0
361.101 INT INCOME - CFB		416	6,000	6,000	60	1,000
366.001 CONTRIBUTIONS FROM DEVELOPER		56,514	128,943	128,943	76,576	152,136
669.901 (ADD)/USE-WORKING CAPITAL		0	(6,000)	(6,000)	0	(1,000)
TOTAL ESTIMATED REVENUES		56,961	128,943	128,943	76,646	152,136
APPROPRIATIONS						
311 MANAGEMENT FEES		0	15,297	15,297	11,475	5,724
312 ENGINEERING SERVICES		0	5,000	5,000	240	1,000
313 LEGAL SERVICES		7,290	7,000	7,000	2,622	7,000
319 OTHER PROFESSIONAL SVCS		0	5,000	5,000	0	1,000
322 AUDITING SERVICES		0	14,935	14,935	11,250	10,000
341 JANITORIAL SVCS		0	0	0	0	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	4,292	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	713	5,000
498 EMAC FEES		35,197	53,154	53,154	39,867	94,052
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	76,576	152,136
NET OF REVENUES/APPROPRIATIONS - FUND 61.162		447	0	0	70	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 07/31/25	2025-26 FINAL BUDGET
Fund: 61.164 EASTPORT PROJECTWIDE FUND						
ESTIMATED REVENUES						
338.121	EMAC FEES FROM D14	449,418	679,925	679,925	566,606	882,280
338.122	EMAC FEES FROM D15	2,336,275	1,401,691	1,401,691	1,168,077	2,480,094
338.123	EMAC FEES FROM EASTPORT	35,197	53,155	53,155	44,296	94,052
341.905	PROPERTY DAMAGE REIMBURSEMENTS	3,600	0	0	0	0
341.999	MISCELLANEOUS REVENUE	9	0	0	55	0
361.101	INT INCOME - CFB	16,232	0	0	23,289	10,000
361.102	INT INCOME - CASH EQUIV	1,995	0	0	26,209	60,000
366.001	CONTRIBUTIONS FROM DEVELOPER	0	1,805,000	1,805,000	1,401,657	500,000
669.901	(ADD)/USE-WORKING CAPITAL	0	0	39,575	0	345,750
TOTAL ESTIMATED REVENUES		2,842,726	3,939,771	3,979,346	3,230,189	4,372,176
APPROPRIATIONS						
312	ENGINEERING SERVICES	22,518	40,000	35,000	19,388	25,000
319	OTHER PROFESSIONAL SVCS	35,441	50,000	50,000	35,359	40,000
343	SYSTEMS MGMT SUPPORT	470	5,000	5,000	536	500
431	ELECTRICITY	59,307	60,000	57,000	57,801	60,000
434	IRRIGATION WATER	341,404	490,068	490,068	487,149	350,000
462	BUILDING/STRUCTURE MAINT	59,765	216,077	205,311	173,159	163,998
463	LANDSCAPE MAINT-RECURRING	1,565,691	2,723,919	2,666,619	1,736,114	3,182,577
464	LANDSCAPE MAINT-NON RECURRING	43,353	85,000	182,741	142,255	25,000
468	IRRIGATION REPAIR	26,229	40,000	45,000	18,285	20,000
469	OTHER MAINTENANCE	127,829	220,207	240,107	168,470	502,101
522	OPERATING SUPPLIES	0	9,500	2,500	2,097	3,000
TOTAL APPROPRIATIONS		2,282,007	3,939,771	3,979,346	2,840,613	4,372,176
NET OF REVENUES/APPROPRIATIONS - FUND 61.164		560,719	0	0	389,576	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 07/31/25	2025-26 FINAL BUDGET
Fund: 61.165 EASTPORT STORM WATER MANAGEMENT						
ESTIMATED REVENUES						
338.230	STORM WATER MANAGEMENT FEES MIDDLETON	19,007	48,205	48,205	40,171	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	118,424	86,483
361.101	INT INCOME - CFB	1,242	0	0	2,170	1,250
361.102	INT INCOME - CASH EQUIV	0	0	0	1,954	4,000
TOTAL ESTIMATED REVENUES		77,242	202,288	202,288	174,694	126,288
APPROPRIATIONS						
312	ENGINEERING SERVICES	14,157	33,000	33,000	3,455	33,000
319	OTHER PROFESSIONAL SVCS	19,881	98,288	98,288	35,076	58,288
462	BUILDING/STRUCTURE MAINT	12,629	71,000	71,000	18,607	35,000
TOTAL APPROPRIATIONS		46,667	202,288	202,288	57,138	126,288
NET OF REVENUES/APPROPRIATIONS - FUND 61.165		30,575	0	0	117,556	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 07/31/25	2025-26 FINAL BUDGET
Fund: 61.460 EASTPORT AMENITY DIVISION						
ESTIMATED REVENUES						
341.918	ACCESS CD FEE/NT-S	145	0	0	700	0
341.999	MISCELLANEOUS REVENUE	0	0	0	2,696	0
342.903	FIRE SAFETY (FUTURES)	144,277	0	270,309	194,310	675,501
361.101	INT INCOME - CFB	0	0	0	660	1,000
366.001	CONTRIBUTIONS FROM DEVELOPER	117,409	0	360,067	126,804	366,323
669.901	(ADD)/USE-WORKING CAPITAL	0	0	0	0	(1,000)
TOTAL ESTIMATED REVENUES		261,831	0	630,376	325,170	1,041,824
APPROPRIATIONS						
311	MANAGEMENT FEES	0	0	0	0	40,071
345	DEPT OF SAFETY	144,277	0	270,309	194,310	675,501
413	CABLE	0	0	7,766	2,049	10,657
442	EQUIPMENT RENTAL	93	0	1,100	41	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	14	11,000
511	OFFICE SUPPLIES	2,118	0	4,850	2,721	8,750
521	GASOLINE/DIESEL	833	0	3,375	690	4,575
522	OPERATING SUPPLIES	11,640	0	41,800	17,860	65,500
523	RECREATION SUPPLIES	13,349	0	83,855	22,866	89,395
524	NON CAPITAL FF&E	73,423	0	198,321	93,884	120,375
TOTAL APPROPRIATIONS		261,685	0	630,376	340,308	1,041,824
NET OF REVENUES/APPROPRIATIONS - FUND 61.460		146	0	0	(15,138)	0

# FOR INFORMATION ONLY

Board Supervisors,

Attached are additional items for your information:

- 1) The Eastport Budget with the Proposed and Final columns which reflects the changes made throughout the budget process. The changes since the Proposed Budget are highlighted in yellow.
- 2) List of adjustments made since Proposed Budget
- 3) Working Capital and Reserve Spreadsheet
- 4) Cost Allocation Schedules

Please feel free to contact me at 352-751-3939 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 06/30/25	2025-26 PROPOSED BUDGET	2025-26 FINAL BUDGET	2025-26 FINAL AMT CHANGE	2025-26 FINAL % CHANGE
Fund: 61.162 EASTPORT SQUARE									
ESTIMATED REVENUES									
341.999 MISCELLANEOUS REVENUE	31	0	0	0	10	0	0	0	0.00
361.101 INT INCOME - CFB	416	6,000	6,000	60	1,000	1,000	0	0	0.00
366.001 CONTRIBUTIONS FROM DEVELOPER	56,514	128,943	128,943	76,576	151,891	152,136	245	0.16	
669.901 (ADD)/USE-WORKING CAPITAL	0	(6,000)	(6,000)	0	(1,000)	(1,000)	0	0.00	
TOTAL ESTIMATED REVENUES	56,961	128,943	128,943	76,646	151,891	152,136	245	0.16	
APPROPRIATIONS									
311 MANAGEMENT FEES	0	15,297	15,297	11,475	5,842	5,724	(118)	(2.02)	
312 ENGINEERING SERVICES	0	5,000	5,000	240	1,000	1,000	0	0.00	
313 LEGAL SERVICES	7,290	7,000	7,000	2,622	7,000	7,000	0	0.00	
319 OTHER PROFESSIONAL SVCS	0	5,000	5,000	0	1,000	1,000	0	0.00	
322 AUDITING SERVICES	0	14,935	14,935	11,250	10,000	10,000	0	0.00	
341 JANITORIAL SVCS	0	0	0	0	0	10,000	10,000	0	0.00
343 SYSTEMS MGMT SUPPORT	521	5,705	5,705	525	1,705	1,705	0	0.00	
431 ELECTRICITY	0	5,000	5,000	0	5,000	5,000	0	0.00	
451 CASUALTY & LIABILITY INSUR	7,808	6,077	6,077	4,292	6,000	6,000	0	0.00	
462 BUILDING/STRUCTURE MAINT	0	1,000	1,000	0	1,000	1,000	0	0.00	
468 IRRIGATION REPAIR	0	1,000	1,000	0	1,000	1,000	0	0.00	
493 PERMITS & LICENSES	175	175	175	175	175	175	0	0.00	
497 LEGAL ADVERTISING	1,715	4,000	4,000	713	5,000	5,000	0	0.00	
498 EMAC FEES	35,197	53,154	53,154	39,867	103,689	94,052	(9,637)	(9.29)	
498 STORM WATER MANAGEMENT FEES	3,808	5,400	5,400	5,400	3,280	3,280	0	0.00	
522 OPERATING SUPPLIES	0	200	200	17	200	200	0	0.00	
TOTAL APPROPRIATIONS	56,514	128,943	128,943	76,576	151,891	152,136	245	0.16	
NET OF REVENUES/APPROPRIATIONS - FUND 61.162	447	0	0	70	0	0	0	0.00	



**Eastport**  
**Adjustments since Proposed Budget**  
**Fiscal Year 2025-26**

**Expenses**

- 311 Management Fees – Decreased by \$118 after final Developer contribution allocation
- 341 Janitorial Services – Increased \$10,000 due to new janitorial and porter contract
- 498 EMAC Fees – Decreased \$9,637 after final Developer contribution allocation

<b>Proposed Budget</b>	<b>151,891</b>
Management Fees	(118)
EMAC Fees	(9,637)
Janitorial Services	10,000
<b>Final Budget</b>	<b>152,136</b>

**EASTPORT**  
**WORKING CAPITAL AND RESERVE BALANCES**

<b>Working Capital</b>	<b>FY24-25 Amended</b>	<b>FY25-26 Final</b>	<b>FY26-27</b>	<b>FY27-28</b>	<b>FY28-29</b>	<b>FY29-30</b>
Beginning Balance	448	6,448	7,448	8,448	9,448	10,448
Deposits	134,943	153,136	155,089	160,581	161,906	163,478
Expenditures	128,943	152,136	154,089	159,581	160,906	162,478
Plant Replacements Non-Recurring	0	0	0	0	0	0
Capital Expenditures	0	0	0	0	0	0
Transfer for Roads R&R	0	0	0	0	0	0
Ending Balance	6,448	7,448	8,448	9,448	10,448	11,448
<b>Total Working Capital/Reserves</b>	<b>6,448</b>	<b>7,448</b>	<b>8,448</b>	<b>9,448</b>	<b>10,448</b>	<b>11,448</b>

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 07/31/25	2025-26 PROPOSED BUDGET	2025-26 FINAL BUDGET	2025-26 FINAL AMT CHANGE	2025-26 FINAL % CHANGE
Fund: 61.164 EASTPORT PROJECTWIDE FUND									
ESTIMATED REVENUES									
338.121 EMAC FEES FROM D14		449,418	679,925	679,925	566,606	826,299	882,280	55,981	6.77
338.122 EMAC FEES FROM D15		2,336,275	1,401,691	1,401,691	1,168,077	2,734,214	2,480,094	(254,120)	(9.29)
338.123 EMAC FEES FROM EASTPORT		35,197	53,155	53,155	44,296	103,689	94,052	(9,637)	(9.29)
341.905 PROPERTY DAMAGE REIMBURSEMENTS		3,600	0	0	0	0	0	0	0.00
341.999 MISCELLANEOUS REVENUE		9	0	0	55	0	0	0	0.00
361.101 INT INCOME - CFB		16,232	0	0	23,289	10,000	10,000	0	0.00
361.102 INT INCOME - CASH EQUIV		1,995	0	0	26,209	60,000	60,000	0	0.00
366.001 CONTRIBUTIONS FROM DEVELOPER		0	1,805,000	1,805,000	1,401,657	0	500,000	500,000	0.00
669.901 (ADD)/USE-WORKING CAPITAL		0	0	39,575	0	480,000	345,750	(134,250)	(27.97)
TOTAL ESTIMATED REVENUES		2,842,726	3,939,771	3,979,346	3,230,189	4,214,202	4,372,176	157,974	3.75
APPROPRIATIONS									
312 ENGINEERING SERVICES		22,518	40,000	35,000	19,388	25,000	25,000	0	0.00
319 OTHER PROFESSIONAL SVCS		35,441	50,000	50,000	35,359	40,000	40,000	0	0.00
343 SYSTEMS MGMT SUPPORT		470	5,000	5,000	536	500	500	0	0.00
431 ELECTRICITY		59,307	60,000	57,000	57,801	60,000	60,000	0	0.00
434 IRRIGATION WATER		341,404	490,068	490,068	487,149	350,000	350,000	0	0.00
462 BUILDING/STRUCTURE MAINT		59,765	216,077	205,311	173,159	138,998	163,998	25,000	17.99
463 LANDSCAPE MAINT-RECURRING		1,565,691	2,723,919	2,666,619	1,736,114	3,073,337	3,182,577	109,240	3.55
464 LANDSCAPE MAINT-NON RECURRING		43,353	85,000	182,741	142,255	25,000	25,000	0	0.00
468 IRRIGATION REPAIR		26,229	40,000	45,000	18,285	20,000	20,000	0	0.00
469 OTHER MAINTENANCE		127,829	220,207	240,107	168,470	478,367	502,101	23,734	4.96
522 OPERATING SUPPLIES		0	9,500	2,500	2,097	3,000	3,000	0	0.00
TOTAL APPROPRIATIONS		2,282,007	3,939,771	3,979,346	2,840,613	4,214,202	4,372,176	157,974	3.75
NET OF REVENUES/APPROPRIATIONS - FUND 61.164		560,719	0	0	389,576	0	0	0	0.00

**EASTPORT MAINTENANCE  
ADVISORY COMMITTEE FUND**  
Adjustments since Proposed Budget  
FY 2025-26

**Revenue**

- **338 EMAC Fees** – Decreased \$207,776 due to final budget allocation after Developer contribution

	2025-26 PROPOSED BUDGET	2025-26 FINAL BUDGET	ALLOCATION \$ CHANGE
District 14	826,299	882,280	55,981
District 15	2,734,214	2,480,094	(254,120)
Eastport	103,689	94,052	(9,637)
<b>TOTAL</b>			<b>(207,776)</b>

- **366 Contributions from Developer** – Increased \$500,000 due to the Developer agreeing to contribute directly to the Eastport Project Wide Fund toward the cost of maintaining new infrastructure

**Expenditures**

- **462 Building/Structure Maintenance** – Increased \$25,000 due to new pump stations turned over for maintenance
- **463 Landscape Maintenance** – Increased \$109,240 due to contract price increases
- **469 Other Maintenance** – Increased \$23,734 after Final cost allocation adjustments

**Proposed Budget** **\$ 4,214,202**

**Expenditures**

Building/Structure Maintenance	25,000
Landscape Maintenance - Recurring	109,240
Other Maintenance	23,734

**Final Budget** **\$ 4,372,176**

# EASTPORT PROJECT WIDE

## ALLOCATION SCHEDULE

FY2025-26

FINAL BUDGET

### EMAC Revenues

	FY25-26 TOTALS	ALLOCATED COSTS		
		EASTPORT DOWNTOWN	DISTRICT # 14	DISTRICT # 15
Eastport Downtown	\$ 94,052	94,052		
District # 14	882,280		882,280	
District # 15	2,480,094			2,480,094
Interest Income	70,000			
Contribution from Developer	500,000			
Working Capital Usage	345,750			
<b>Total Revenues</b>	<b>\$ 4,372,176</b>	<b>\$ 94,052</b>	<b>\$ 882,280</b>	<b>\$ 2,480,094</b>

### 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	163,998	4,084	52,233	107,681
Landscape Maintenance - Recurring	3,182,577	79,246	1,013,651	2,089,680
Landscape Maintenance - Non-Recurring	25,000	623	7,962	16,415
Irrigation Repair	20,000	498	6,370	13,132
Repair & Maintenance	502,101	12,502	159,919	329,680
Operating Supplies	3,000	75	956	1,970
<b>Total Expenditures</b>	<b>\$ 4,372,176</b>	<b>\$ 108,868</b>	<b>\$ 1,392,538</b>	<b>\$ 2,870,771</b>

LESS: Interest Income.	\$ 70,000	\$ 1,743	\$ 22,295	\$ 45,962
LESS: Contribution from Developer	500,000	12,450	159,250	328,300
LESS: Multi-Modal Path Pavement Markings/RPMs	25,000	623	7,963	16,415
LESS: Working Capital Usage	320,750		320,750	
<b>Total Allocation</b>	<b>\$ 3,456,426</b>	<b>\$ 94,052</b>	<b>\$ 882,280</b>	<b>\$ 2,480,094</b>

FY24-25	53,155	679,925	1,401,691
Difference	40,897	202,355	1,078,403
	76.9%	29.8%	76.9%

Acreages:

		Downtown	District # 14	District # 15
<b>Assessable Acres</b>	<b>2,008.94</b>	<b>50.08</b>	<b>639.75</b>	<b>1,319.11</b>
<b>Percentages</b>	<b>100.00%</b>	<b>2.49%</b>	<b>31.85%</b>	<b>65.66%</b>

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

<b>WORKING CAPITAL</b>	<b>2024-25 Amended</b>	<b>2024-25 Projected</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
Beginning Balance	560,717	521,142	835,225	489,475	109,475	129,475	149,475
Deposits	3,939,771	4,021,771	4,026,426	3,885,727	4,483,873	4,519,244	4,564,603
Expenditures	3,979,346	3,707,688	4,372,176	4,265,727	4,463,873	4,499,244	4,544,603
Ending Balance	521,142	835,225	489,475	109,475	129,475	149,475	169,475

FY24-25 Operating Budget	4,499,244
3-Months	1,124,811
4-Months	1,499,748

## FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 07/31/25	2025-26 PROPOSED BUDGET	2025-26 FINAL BUDGET	2025-26 FINAL AMT CHANGE	2025-26 FINAL % CHANGE
Fund: 61.165 EASTPORT STORM WATER MANAGEMENT									
ESTIMATED REVENUES									
338.230	STORM WATER MANAGEMENT FEES MIDDLETON	19,007	48,205	48,205	40,171	27,270	27,270	0	0.00
338.231	STORM WATER MANAGEMENT MIDDLETON DT	4,644	6,575	6,575	6,575	4,005	4,005	0	0.00
338.232	STORM WATER MANAGEMENT FEES EASTPORT	3,808	5,400	5,400	5,400	3,280	3,280	0	0.00
338.233	STORM WATER MANAGEMENT FEES D 15	48,541	142,108	142,108	118,424	86,483	86,483	0	0.00
361.101	INT INCOME - CFB	1,242	0	0	2,170	1,250	1,250	0	0.00
361.102	INT INCOME - CASH EQUIV	0	0	0	1,954	4,000	4,000	0	0.00
TOTAL ESTIMATED REVENUES		77,242	202,288	202,288	174,694	126,288	126,288	0	0.00
APPROPRIATIONS									
312	ENGINEERING SERVICES	14,157	33,000	33,000	3,455	33,000	33,000	0	0.00
319	OTHER PROFESSIONAL SVCS	19,881	98,288	98,288	35,076	58,288	58,288	0	0.00
462	BUILDING/STRUCTURE MAINT	12,629	71,000	71,000	18,607	35,000	35,000	0	0.00
TOTAL APPROPRIATIONS		46,667	202,288	202,288	57,138	126,288	126,288	0	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 61.165		30,575	0	0	117,556	0	0	0	0.00

# STORM WATER MANAGEMENT FUND

## ALLOCATION SCHEDULE

### FINAL BUDGET

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



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

<b>WORKING CAPITAL</b>	<b>2024-25 Amended</b>	<b>2024-25 Projected</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
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

## FISCAL YEAR 2025-26 BUDGET REPORT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 07/31/25	2025-26 PROPOSED BUDGET	2025-26 FINAL BUDGET	2025-26 FINAL AMT CHANGE	2025-26 FINAL % CHANGE
Fund: 61.460 EASTPORT AMENITY DIVISION									
ESTIMATED REVENUES									
341.918 ACCESS CD FEE/NT-S		145	0	0	700	0	0	0	0.00
341.999 MISCELLANEOUS REVENUE		0	0	0	2,696	0	0	0	0.00
342.903 FIRE SAFETY (FUTURES)		144,277	0	270,309	194,310	675,501	675,501	0	0.00
361.101 INT INCOME - CFB		0	0	0	660	1,000	1,000	0	0.00
366.001 CONTRIBUTIONS FROM DEVELOPER		117,409	0	360,067	126,804	366,323	366,323	0	0.00
669.901 (ADD)/USE-WORKING CAPITAL		0	0	0	0	(1,000)	(1,000)	0	0.00
TOTAL ESTIMATED REVENUES		261,831	0	630,376	325,170	1,041,824	1,041,824	0	0.00
APPROPRIATIONS									
311 MANAGEMENT FEES		0	0	0	0	40,071	40,071	0	0.00
345 DEPT OF SAFETY		144,277	0	270,309	194,310	675,501	675,501	0	0.00
413 CABLE		0	0	7,766	2,049	10,657	10,657	0	0.00
442 EQUIPMENT RENTAL		93	0	1,100	41	1,500	1,500	0	0.00
443 VEHICLE RENTAL		15,452	0	0	0	0	0	0	0.00
461 EQUIPMENT MAINTENANCE		500	0	6,000	0	7,500	7,500	0	0.00
467 GATE MAINTENANCE		0	0	7,000	5,873	7,000	7,000	0	0.00
484 LIFESTYLE EVENTS-GENERAL		0	0	6,000	14	11,000	11,000	0	0.00
511 OFFICE SUPPLIES		2,118	0	4,850	2,721	8,750	8,750	0	0.00
521 GASOLINE/DIESEL		833	0	3,375	690	4,575	4,575	0	0.00
522 OPERATING SUPPLIES		11,540	0	41,800	17,860	65,500	65,500	0	0.00
523 RECREATION SUPPLIES		13,349	0	83,855	22,866	89,395	89,395	0	0.00
524 NON CAPITAL FF&E		73,423	0	198,321	93,884	120,375	120,375	0	0.00
TOTAL APPROPRIATIONS		261,685	0	630,376	340,308	1,041,824	1,041,824	0	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 61.460		146	0	0	(15,138)	0	0	0	0.00

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

<b>Working Capital</b>	<b>FY24-25 Amended</b>	<b>FY25-26 Proposed</b>	<b>FY26-27</b>	<b>FY27-28</b>	<b>FY28-29</b>	<b>FY29-30</b>
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
Plant Replacements Non-Recurring	0	0	0	0	0	0
Capital Expenditures	0	0	0	0	0	0
Transfer for Roads R&R	0	0	0	0	0	0
Ending Balance	145	1,145	2,145	3,145	4,145	5,145

---

<b>Total Working Capital/Reserves</b>	<b>145</b>	<b>1,145</b>	<b>2,145</b>	<b>3,145</b>	<b>4,145</b>	<b>5,145</b>
---------------------------------------	------------	--------------	--------------	--------------	--------------	--------------

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