RESOLUTION 2026-10

A RESOLUTION TO APPROPRIATE FUNDS AND ADOPT THE FINAL BUDGET OF THE EASTPORT COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027

WHEREAS, the District Manager has prepared and submitted to the Board of Supervisors Proposed Budget for the forthcoming Fiscal Year 2026-27; and,

WHEREAS, the Board of Supervisors approved the Fiscal Year 2026-27 Proposed Budget at a public meeting on June 9, 2026 and set September 8, 2026 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 2026-27 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 8th day of September, 2026 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 2026-27 Is hereby approved for the amount as listed below:

Eastport General Fund	**$ 456,682**
Eastport Project Wide Fund	**$ 6,608,666**
Eastport Stormwater Management	**$ 128,049**
Eastport Amenity Division	**$ 1,243,721**

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 8th day of September, 2026.

EASTPORT COMMUNITY
DEVELOPMENT DISTRICT

Heather Owen, Chairman

Kenneth C. Blocker, Secretary

FISCAL YEAR 2026-27 BUDGET REPORT

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 FINAL BUDGET
Fund: 61.162 EASTPORT GENERAL FUND						
ESTIMATED REVENUES						
341.999	MISCELLANEOUS REVENUE	15	0	0	11	0
361.101	INT INCOME - CFB	148	1,000	1,000	353	1,000
362.023	RENTS & LEASES/NT-S	0	0	0	5,125	0
366.001	CONTRIBUTIONS FROM DEVELOPER	99,887	152,136	205,766	122,506	456,682
669.901	(ADD)/USE-WORKING CAPITAL	0	(1,000)	(1,000)	0	(1,000)
TOTAL ESTIMATED REVENUES		100,050	152,136	205,766	127,995	456,682
APPROPRIATIONS						
311	PROPERTY MGMT SVCS	15,297	5,724	5,724	4,293	17,696
312	ENGINEERING SERVICES	240	1,000	1,000	0	5,000
313	LEGAL SERVICES	4,188	7,000	7,000	5,619	7,000
319	OTHER PROFESSIONAL SVCS	0	1,000	1,000	0	6,500
322	AUDITING SERVICES	14,091	10,000	10,000	8,522	11,363
341	JANITORIAL SVCS	0	10,000	53,000	5,374	10,000
343	SYSTEMS MGMT SUPPORT	525	1,705	1,705	525	2,705
431	ELECTRICITY	0	5,000	5,000	0	5,000
451	CASUALTY & LIABILITY INSUR	5,723	6,000	12,630	19,839	19,839
462	BUILDING/STRUCTURE MAINT	0	1,000	5,000	0	6,500
464	LANDSCAPE MAINT-NON RECURRING	0	0	0	0	37,300
468	IRRIGATION REPAIR	0	1,000	1,000	0	8,000
469	OTHER MAINTENANCE	0	0	0	0	164,000
493	PERMITS & LICENSES	175	175	175	0	175
497	LEGAL ADVERTISING	1,077	5,000	5,000	1,094	5,000
498	EMAC FEES	53,154	94,052	94,052	70,541	117,951
498	STORM WATER MANAGEMENT FEES	5,400	3,280	3,280	3,280	2,453
499	MISC CURRENT CHARGES	0	0	0	0	30,000
522	OPERATING SUPPLIES	17	200	200	0	200
TOTAL APPROPRIATIONS		99,887	152,136	205,766	119,087	456,682
NET OF REVENUES/APPROPRIATIONS - FUND 61.162		163	0	0	8,908	0

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 FINAL BUDGET
Fund: 61.164 EASTPORT PROJECTWIDE FUND						
ESTIMATED REVENUES						
338.121	EMAC FEES FROM D14	679,926	882,280	882,280	661,711	1,009,501
338.122	EMAC FEES FROM D15	1,401,691	2,480,094	2,480,094	1,860,072	3,113,126
338.123	EMAC FEES FROM EASTPORT	53,154	94,052	94,052	70,541	117,951
338.127	EMAC FEES FROM D16	0	0	1,751,935	1,226,356	1,216,420
341.905	PROPERTY DAMAGE REIMBURSEMENTS	0	0	0	998	0
341.999	MISCELLANEOUS REVENUE	193,681	0	0	909	0
361.101	INT INCOME - CFB	24,925	10,000	10,000	4,296	10,000
361.102	INT INCOME - CASH EQUIV	33,960	60,000	60,000	48,875	60,000
366.001	CONTRIBUTIONS FROM DEVELOPER	1,805,000	500,000	500,000	375,005	581,668
669.901	(ADD)/USE-WORKING CAPITAL	0	345,750	402,333	0	500,000
TOTAL ESTIMATED REVENUES		4,192,337	4,372,176	6,180,694	4,248,763	6,608,666
APPROPRIATIONS						
312	ENGINEERING SERVICES	25,944	25,000	25,000	23,387	31,719
319	OTHER PROFESSIONAL SVCS	46,325	40,000	54,500	38,740	111,168
343	SYSTEMS MGMT SUPPORT	737	500	1,000	806	2,168
431	ELECTRICITY	83,568	60,000	60,000	151,004	245,348
434	IRRIGATION WATER	494,602	350,000	410,000	398,815	582,059
462	BUILDING/STRUCTURE MAINT	186,873	163,998	389,126	223,844	413,683
463	LANDSCAPE MAINT-RECURRING	2,416,502	3,182,577	4,287,541	2,308,497	4,151,733
464	LANDSCAPE MAINT-NON RECURRING	181,165	25,000	58,250	54,393	138,313
468	IRRIGATION REPAIR	26,004	20,000	80,000	19,838	39,881
469	OTHER MAINTENANCE	240,822	502,101	812,277	445,674	885,594
522	OPERATING SUPPLIES	2,216	3,000	3,000	0	7,000
TOTAL APPROPRIATIONS		3,704,758	4,372,176	6,180,694	3,664,998	6,608,666
NET OF REVENUES/APPROPRIATIONS - FUND 61.164		487,579	0	0	583,765	0

FISCAL YEAR 2026-27 BUDGET REPORT

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 FINAL BUDGET
Fund: 61.165 EASTPORT STORM WATER MANAGEMENT						
ESTIMATED REVENUES						
338.230	STORM WATER MANAGEMENT FEES MIDDLETON	48,205	27,270	27,270	20,454	26,633
338.231	STORM WATER MANAGEMENT MIDDLETON DT	6,575	4,005	4,005	4,005	3,001
338.232	STORM WATER MANAGEMENT FEES EASTPORT	5,400	3,280	3,280	3,280	2,453
338.233	STORM WATER MANAGEMENT FEES D 15	142,108	86,483	86,483	64,865	64,686
338.233	STORM WATER MANAGEMENT FEES D 16	0	0	24,000	16,800	25,276
361.101	INT INCOME - CFB	2,535	1,250	1,250	368	2,000
361.102	INT INCOME - CASH EQUIV	2,869	4,000	4,000	5,104	4,000
TOTAL ESTIMATED REVENUES		207,692	126,288	150,288	114,876	128,049
APPROPRIATIONS						
312	ENGINEERING SERVICES	3,846	33,000	22,500	558	33,000
319	OTHER PROFESSIONAL SVCS	45,085	58,288	82,788	73,507	60,049
431	ELECTRICITY	0	0	0	211	0
462	BUILDING/STRUCTURE MAINT	22,985	35,000	45,000	20,490	35,000
TOTAL APPROPRIATIONS		71,916	126,288	150,288	94,766	128,049
NET OF REVENUES/APPROPRIATIONS - FUND 61.165		135,776	0	0	20,110	0

FISCAL YEAR 2026-27 BUDGET REPORT

GL NUMBER DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 FINAL BUDGET
Fund: 61.460 EASTPORT AMENITY DIVISION					
ESTIMATED REVENUES					
341.918 ACCESS CD FEE/NT-S	905	0	0	5,610	0
341.999 MISCELLANEOUS REVENUE	3,272	0	0	1,414	0
342.903 FIRE SAFETY (FUTURES)	277,750	675,501	675,501	308,040	855,492
361.101 INT INCOME - CFB	867	1,000	1,000	994	300
361.102 INT INCOME - CASH EQUIV	578	0	0	185	0
366.001 CONTRIBUTIONS FROM DEVELOPER	225,615	366,323	366,323	262,519	388,229
669.901 (ADD)/USE-WORKING CAPITAL	0	(1,000)	(1,000)	0	(300)
TOTAL ESTIMATED REVENUES	508,987	1,041,824	1,041,824	578,762	1,243,721
APPROPRIATIONS					
311 MANAGEMENT FEES	0	40,071	40,071	30,054	43,673
345 DEPT OF SAFETY	277,750	675,501	675,501	308,040	699,492
413 CABLE	3,411	10,657	8,957	4,582	14,562
431 ELECTRICITY	0	0	1,000	929	1,000
442 EQUIPMENT RENTAL	88	1,500	1,500	401	1,700
461 EQUIPMENT MAINTENANCE	0	7,500	4,500	403	33,750
467 GATE MAINTENANCE	5,873	7,000	27,000	11,819	22,764
484 LIFESTYLE EVENTS-GENERAL	316	11,000	12,200	8,201	13,000
491 BANK CHARGES	0	0	0	696	0
511 OFFICE SUPPLIES	3,792	8,750	12,850	7,228	9,753
521 GASOLINE/DIESEL	1,424	4,575	4,710	2,853	7,150
522 OPERATING SUPPLIES	31,589	65,500	53,800	32,470	75,365
523 RECREATION SUPPLIES	44,393	89,395	108,720	72,507	96,802
524 NON CAPITAL FF&E	134,730	120,375	91,015	56,494	80,410
642 CAPITAL FF&E	0	0	0	0	144,300
TOTAL APPROPRIATIONS	503,366	1,041,824	1,041,824	536,677	1,243,721
NET OF REVENUES/APPROPRIATIONS - FUND 61.460	5,621	0	0	42,085	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 2026-27 BUDGET REPORT

GL NUMBER DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PROPOSED BUDGET	2026-27 FINAL BUDGET	2026-27 FINAL AMT CHANGE	2026-27 FINAL % CHANGE
Fund: 61.162 EASTPORT GENERAL FUND								
ESTIMATED REVENUES								
341.999 MISCELLANEOUS REVENUE	15	0	0	11	0	0	0	0.00
361.101 INT INCOME - CFB	148	1,000	1,000	353	1,000	1,000	0	0.00
362.023 RENTS & LEASES/NT-S	0	0	0	5,125	0	0	0	0.00
366.001 CONTRIBUTIONS FROM DEVELOPER	99,887	152,136	205,766	122,506	460,084	456,682	(3,402)	(0.74)
669.901 (ADD)/USE-WORKING CAPITAL	0	(1,000)	(1,000)	0	(1,000)	(1,000)	0	0.00
TOTAL ESTIMATED REVENUES	100,050	152,136	205,766	127,995	460,084	456,682	(3,402)	(0.74)
APPROPRIATIONS								
311 PROPERTY MGMT SVCS	15,297	5,724	5,724	4,293	17,696	17,696	0	0.00
312 ENGINEERING SERVICES	240	1,000	1,000	0	5,000	5,000	0	0.00
313 LEGAL SERVICES	4,188	7,000	7,000	5,619	7,000	7,000	0	0.00
319 OTHER PROFESSIONAL SVCS	0	1,000	1,000	0	6,500	6,500	0	0.00
322 AUDITING SERVICES	14,091	10,000	10,000	8,522	11,363	11,363	0	0.00
341 JANITORIAL SVCS	0	10,000	53,000	5,374	10,000	10,000	0	0.00
343 SYSTEMS MGMT SUPPORT	525	1,705	1,705	525	2,705	2,705	0	0.00
431 ELECTRICITY	0	5,000	5,000	0	5,000	5,000	0	0.00
451 CASUALTY & LIABILITY INSUR	5,723	6,000	12,630	19,839	23,241	19,839	(3,402)	(14.64)
462 BUILDING/STRUCTURE MAINT	0	1,000	5,000	0	6,500	6,500	0	0.00
464 LANDSCAPE MAINT-NON RECURRING	0	0	0	0	37,300	37,300	0	0.00
468 IRRIGATION REPAIR	0	1,000	1,000	0	8,000	8,000	0	0.00
469 OTHER MAINTENANCE	0	0	0	0	164,000	164,000	0	0.00
493 PERMITS & LICENSES	175	175	175	0	175	175	0	0.00
497 LEGAL ADVERTISING	1,077	5,000	5,000	1,094	5,000	5,000	0	0.00
498 EMAC FEES	53,154	94,052	94,052	70,541	117,951	117,951	0	0.00
498 STORM WATER MANAGEMENT FEES	5,400	3,280	3,280	3,280	2,453	2,453	0	0.00
499 MISC CURRENT CHARGES	0	0	0	0	30,000	30,000	0	0.00
522 OPERATING SUPPLIES	17	200	200	0	200	200	0	0.00
TOTAL APPROPRIATIONS	99,887	152,136	205,766	119,087	460,084	456,682	(3,402)	(0.74)
NET OF REVENUES/APPROPRIATIONS - FUND 61.162	163	0	0	8,908	0	0	0	0.00

Eastport General Fund
Adjustments since Proposed Budget
Fiscal Year 2026-27

- 451: Casualty & Liability Insurance – Decreased $3,402 based on updated appraisal

Proposed Budget	**$ 460,084**
Casualty & Liability Insurance	(3,402)
Final Budget	**$ 456,682**

EASTPORT GENERAL FUND
WORKING CAPITAL AND RESERVE BALANCES

Working Capital	FY2025-26 Amended	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31
Beginning Balance	611	1,611	2,611	3,611	4,611	5,611
Deposits	206,766	457,682	462,387	464,581	474,446	487,300
Expenditures	205,766	456,682	461,387	463,581	473,446	486,300
Ending Balance	1,611	2,611	3,611	4,611	5,611	6,611

Total Working Capital/Reserves	**1,611**	**2,611**	**3,611**	**4,611**	**5,611**	**6,611**

FY25-26 Operating Budget	$205,766
3 Months	$51,442
4 Months	$68,589

FISCAL YEAR 2026-27 BUDGET REPORT

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PROPOSED BUDGET	2026-27 FINAL BUDGET	2026-27 FINAL AMT CHANGE	2026-27 FINAL % CHANGE
Fund: 61.164 EASTPORT PROJECTWIDE FUND									
ESTIMATED REVENUES									
338.121	EMAC FEES FROM D14	679,926	882,280	882,280	661,711	1,009,501	1,009,501	0	0.00
338.122	EMAC FEES FROM D15	1,401,691	2,480,094	2,480,094	1,860,072	3,113,126	3,113,126	0	0.00
338.123	EMAC FEES FROM EASTPORT	53,154	94,052	94,052	70,541	117,951	117,951	0	0.00
338.127	EMAC FEES FROM D16	0	0	1,751,935	1,226,356	1,216,420	1,216,420	0	0.00
341.905	PROPERTY DAMAGE REIMBURSEMENTS	0	0	0	998	0	0	0	0.00
341.999	MISCELLANEOUS REVENUE	193,681	0	0	909	0	0	0	0.00
361.101	INT INCOME - CFB	24,925	10,000	10,000	4,296	10,000	10,000	0	0.00
361.102	INT INCOME - CASH EQUIV	33,960	60,000	60,000	48,875	60,000	60,000	0	0.00
366.001	CONTRIBUTIONS FROM DEVELOPER	1,805,000	500,000	500,000	375,005	401,668	581,668	180,000	44.81
669.901	(ADD)/USE-WORKING CAPITAL	0	345,750	402,333	0	500,000	500,000	0	0.00
TOTAL ESTIMATED REVENUES		4,192,337	4,372,176	6,180,694	4,248,763	6,428,666	6,608,666	180,000	2.80
APPROPRIATIONS									
312	ENGINEERING SERVICES	25,944	25,000	25,000	23,387	31,719	31,719	0	0.00
319	OTHER PROFESSIONAL SVCS	46,325	40,000	54,500	38,740	111,168	111,168	0	0.00
343	SYSTEMS MGMT SUPPORT	737	500	1,000	806	2,168	2,168	0	0.00
431	ELECTRICITY	83,568	60,000	60,000	151,004	95,348	245,348	150,000	157.32
434	IRRIGATION WATER	494,602	350,000	410,000	398,815	582,059	582,059	0	0.00
462	BUILDING/STRUCTURE MAINT	186,874	163,998	389,126	223,844	413,683	413,683	0	0.00
463	LANDSCAPE MAINT-RECURRING	2,416,502	3,182,577	4,287,541	2,308,497	4,151,733	4,151,733	0	0.00
464	LANDSCAPE MAINT-NON RECURRING	181,164	25,000	58,250	54,393	138,313	138,313	0	0.00
468	IRRIGATION REPAIR	26,004	20,000	80,000	19,838	39,881	39,881	0	0.00
469	OTHER MAINTENANCE	240,822	502,101	812,277	445,674	855,594	885,594	30,000	3.51
522	OPERATING SUPPLIES	2,216	3,000	3,000	0	7,000	7,000	0	0.00
TOTAL APPROPRIATIONS		3,704,758	4,372,176	6,180,694	3,664,998	6,428,666	6,608,666	180,000	2.80
NET OF REVENUES/APPROPRIATIONS - FUND 61.164		487,579	0	0	583,765	0	0	0	0.00

EASTPORT MAINTENANCE
ADVISORY COMMITTEE FUND
Adjustments since Proposed Budget
FY 2026-27

Revenue

- **366 – Contributions from Developer** – Increased $180,000 due to Developer contributions for new districts or phases that are not yet part of a maintenance assessment schedule.

Expenditures

- **431 Electricity** - Increased $150,000 because of funding included for electricity associated with future District turnovers.
- **469 Other Maintenance –** Increased by $30,000 due to adding contractual Environmental services for additional basins in the Eastport Project Wide area.

Proposed Budget	**$ 6,428,666**
Electricity	150,000
Other Maintenance	30,000
Final Budget	**$ 6,608,666**

EASTPORT PROJECT WIDE

ALLOCATION SCHEDULE
FY2026-27
FINAL BUDGET

	FY26-27 TOTALS	ALLOCATED COSTS EASTPORT DOWNTOWN	DISTRICT # 14	DISTRICT # 15	DISTRICT # 16
EMAC Revenues					
Eastport Downtown	117,951	117,951			
District # 14	1,009,501		1,009,501		
District # 15	3,113,126			3,113,126	
District # 16	1,216,420				1,216,420
Interest Income	70,000				
Contributions from Developer	581,668				
Working Capital Usage	500,000				
Total Revenues	$ 6,608,666	$ 117,951	$ 1,009,501	$ 3,113,126	$ 1,216,420
EMAC Expenses	**100.00%**	**1.98%**	**25.34%**	**52.26%**	**20.42%**
Engineering Services	31,719	628	8,038	16,576	6,477
Other Professional Svs.	111,168	2,201	28,170	58,096	22,701
Systems Management Support	2,168	43	549	1,133	443
Utilities (Electric, Irrigation water/phones)	245,348	4,858	62,171	128,219	50,100
Building/Infrastructure Maintenance	582,059	11,525	147,494	304,184	118,856
Landscape Maintenance - Recurring	4,151,733	82,204	1,052,049	2,169,696	847,784
Landscape Maintenance - Non-Recurring	138,313	2,739	35,049	72,282	28,244
Irrigation Repair	39,881	790	10,105	20,842	8,144
Repair & Maintenance	413,683	8,191	104,826	216,191	84,474
Operating Supplies	885,594	17,535	224,410	462,811	180,838
Other Maintenance	7,000	139	1,773	3,658	1,430
Total Expenditures	$ 6,608,666	$ 130,853	$ 1,674,634	$ 3,453,688	$ 1,349,491
LESS: Interest Income.	70,000	1,386	17,738	36,582	14,294
LESS: Contribution from Developer	581,668	11,516	147,395	303,980	118,777
LESS: Working Capital Usage	500,000	-	500,000	-	-
Total Allocation	$ 5,456,998	$ 117,951	$ 1,009,501	$ 3,113,126	$ 1,216,420
	FY25-26	94,052	882,280	2,480,094	1,751,935
	Difference	23,899	127,221	633,032	-535,515
		25.4%	**14.4%**	**25.5%**	**-30.6%**
		Downtown	**District # 14**	**District # 15**	**District # 16**
Acreages:					
Assessable Acres	**2,524.37**	**50.08**	**639.75**	**1,319.14**	**515.40**
Percentages	**100.00%**	**1.98%**	**25.34%**	**52.26%**	**20.42%**

EASTPORT PROJECT WIDE FUND
WORKING CAPITAL AND RESERVE BALANCES

WORKING CAPITAL	2025-26 Amended	2025-26 Projected	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	1,048,297	1,048,297	1,266,658	766,658	766,658	766,658	766,658
Deposits	5,778,361	5,778,361	6,108,666	6,082,672	6,105,499	6,158,090	6,693,347
Expenditures	6,180,694	5,560,000	6,608,666	6,082,672	6,105,499	6,158,090	6,693,347
Ending Balance	645,964	1,266,658	766,658	766,658	766,658	766,658	766,658

FY25-26 Operating Budget	6,180,694
1 Month	515,058

FISCAL YEAR 2026-27 BUDGET REPORT

GL NUMBER DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PROPOSED BUDGET	2026-27 FINAL BUDGET	2026-27 FINAL AMT CHANGE	2026-27 FINAL % CHANGE
Fund: 61.165 EASTPORT STORM WATER MANAGEMENT								
ESTIMATED REVENUES								
338.230 STORM WATER MANAGEMENT FEES MIDDLETON	48,205	27,270	27,270	20,454	26,633	26,633	0	0.00
338.231 STORM WATER MANAGEMENT MIDDLETON DT	6,575	4,005	4,005	4,005	3,001	3,001	0	0.00
338.232 STORM WATER MANAGEMENT FEES EASTPORT	5,400	3,280	3,280	3,280	2,453	2,453	0	0.00
338.233 STORM WATER MANAGEMENT FEES D 15	142,108	86,483	86,483	64,865	64,686	64,686	0	0.00
338.233 STORM WATER MANAGEMENT FEES D 16	0	0	24,000	16,800	25,276	25,276	0	0.00
361.101 INT INCOME - CFB	2,535	1,250	1,250	368	2,000	2,000	0	0.00
361.102 INT INCOME - CASH EQUIV	2,869	4,000	4,000	5,104	4,000	4,000	0	0.00
TOTAL ESTIMATED REVENUES	207,692	126,288	150,288	114,876	128,049	128,049	0	0.00
APPROPRIATIONS								
312 ENGINEERING SERVICES	3,846	33,000	22,500	558	33,000	33,000	0	0.00
319 OTHER PROFESSIONAL SVCS	45,085	58,288	82,788	73,507	60,049	60,049	0	0.00
431 ELECTRICITY	0	0	0	211	0	0	0	0.00
462 BUILDING/STRUCTURE MAINT	22,985	35,000	45,000	20,490	35,000	35,000	0	0.00
TOTAL APPROPRIATIONS	71,916	126,288	150,288	94,766	128,049	128,049	0	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 61.165	135,776	0	0	20,110	0	0	0	0.00

Eastport Storm Water System Management

Adjustments since Proposed Budget
Fiscal Year 2026-27

- No Changes from the Proposed Budget to the Final Budget

Proposed Budget	**$ 128,049**
Final Budget	**$ 128,049**

STORM WATER MANAGEMENT FUND

ALLOCATION SCHEDULE
FINAL BUDGET

	FY26-27 TOTALS	ALLOCATED COSTS: EASTPORT	MIDDLETON DOWNTOWN	MIDDLETON DISTRICT A	DISTRICT # 15	DISTRICT # 16
Revenues						
Eastport	$ 2,453	2,453				
Middleton Downtown	3,001		3,001			
Middleton District A	26,633			26,633		
District # 15	64,686				64,686	
District # 16	25,276					25,276
Total Revenues	$ 122,049	$ 2,453	$ 3,001	$ 26,633	$ 64,686	$ 25,276
Expenses	**100.00%**	**2.01%**	**2.46%**	**21.82%**	**53.00%**	**20.71%**
Engineering Services	$ 33,000	$ 663	$ 812	$ 7,201	$ 17,490	$ 6,833
Other Professional Svs.	$ 60,049	1,207	1,477	13,103	31,826	$ 12,436
Building/Infrastructure Maintenance	$ 35,000	703	860	7,637	18,550	$ 7,251
Total Expenditures	$ 128,049	$ 2,573	$ 3,149	$ 27,941	$ 67,866	$ 26,520
LESS: Interest Income.	$ 6,000	$ 121	$ 148	$ 1,308	$ 3,180	$ 1,243
Total Allocation	$ 122,049	$ 2,452	$ 3,001	$ 26,633	$ 64,686	$ 25,277
FY25-26		3,280	4,005	27,270	86,483	0
Difference		(828)	(1,004)	(637)	(21,797)	25,277
		-25.2%	**-25.1%**	**-2.3%**	**-25.2%**	**100.0%**

		Eastport	**Middleton DT**	**Middleton A**	**District # 15**	**District # 16**
Acreages:						
Assessable Acres	**2,488.78**	**50.08**	**61.10**	**543.16**	**1,319.14**	**515.30**
Percentages	**100.00%**	**2.01%**	**2.46%**	**21.82%**	**53.00%**	**20.71%**

EASTPORT STORMWATER MANAGEMENT FUND
WORKING CAPITAL AND RESERVE BALANCES

WORKING CAPITAL	2025-26 Amended	2026-27	2027-28	2028-29	2029-30	2030-31
Beginning Balance	166,351	166,351	166,351	166,351	166,351	166,351
Deposits	150,288	128,049	132,120	136,465	141,105	146,061
Expenditures	150,288	128,049	132,120	136,465	141,105	146,061
Ending Balance	166,351	166,351	166,351	166,351	166,351	166,351

FY25-26 Operating Budget	$150,288
1 Month	$12,524

FISCAL YEAR 2026-27 BUDGET REPORT

GL NUMBER DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PROPOSED BUDGET	2026-27 FINAL BUDGET	2026-27 FINAL AMT CHANGE	2026-27 FINAL % CHANGE
Fund: 61.460 EASTPORT AMENITY DIVISION								
ESTIMATED REVENUES								
341.918 ACCESS CD FEE/NT-S	905	0	0	5,610	0	0	0	0.00
341.999 MISCELLANEOUS REVENUE	3,272	0	0	1,414	0	0	0	0.00
342.903 FIRE SAFETY (FUTURES)	277,750	675,501	675,501	308,040	855,492	855,492	0	0.00
361.101 INT INCOME - CFB	867	1,000	1,000	994	300	300	0	0.00
361.102 INT INCOME - CASH EQUIV	578	0	0	185	0	0	0	0.00
366.001 CONTRIBUTIONS FROM DEVELOPER	225,615	366,323	366,323	262,519	388,229	388,229	0	0.00
669.901 (ADD)/USE-WORKING CAPITAL	0	(1,000)	(1,000)	0	(300)	(300)	0	0.00
TOTAL ESTIMATED REVENUES	508,987	1,041,824	1,041,824	578,762	1,243,721	1,243,721	0	0.00
APPROPRIATIONS								
311 MANAGEMENT FEES	0	40,071	40,071	30,054	43,673	43,673	0	0.00
345 DEPT OF SAFETY	277,750	675,501	675,501	308,040	699,492	699,492	0	0.00
413 CABLE	3,411	10,657	8,957	4,582	14,562	14,562	0	0.00
431 ELECTRICITY	0	0	1,000	929	1,000	1,000	0	0.00
442 EQUIPMENT RENTAL	88	1,500	1,500	401	1,700	1,700	0	0.00
461 EQUIPMENT MAINTENANCE	0	7,500	4,500	403	33,750	33,750	0	0.00
467 GATE MAINTENANCE	5,873	7,000	27,000	11,819	22,764	22,764	0	0.00
484 LIFESTYLE EVENTS-GENERAL	316	11,000	12,200	8,201	13,000	13,000	0	0.00
491 BANK CHARGES	0	0	0	696	0	0	0	0.00
511 OFFICE SUPPLIES	3,792	8,750	12,850	7,228	9,753	9,753	0	0.00
521 GASOLINE/DIESEL	1,424	4,575	4,710	2,853	7,150	7,150	0	0.00
522 OPERATING SUPPLIES	31,589	65,500	53,800	32,470	75,365	75,365	0	0.00
523 RECREATION SUPPLIES	44,393	89,395	108,720	72,507	96,802	96,802	0	0.00
524 NON CAPITAL FF&E	134,730	120,375	91,015	56,494	80,410	80,410	0	0.00
642 CAPITAL FF&E	0	0	0	0	144,300	144,300	0	0.00
TOTAL APPROPRIATIONS	503,366	1,041,824	1,041,824	536,677	1,243,721	1,243,721	0	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 61.460	5,621	0	0	42,085	0	0	0	0.00

Eastport Amenity Division
Adjustments since Proposed Budget
Fiscal Year 2026-27

- No Changes from the Proposed Budget to the Final Budget

Proposed Budget	**$ 1,243,721**
Final Budget	**$ 1,243,721**

EASTPORT AMENITY DIVISION FUND
WORKING CAPITAL AND RESERVE BALANCES

Working Capital	FY2025-26 Amended	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31
Beginning Balance	5,766	6,766	7,066	7,366	7,666	7,966
Deposits	1,042,824	1,244,021	1,489,901	1,754,695	1,869,476	1,997,830
Expenditures	1,041,824	1,243,721	1,489,601	1,754,395	1,869,176	1,997,530
Ending Balance	6,766	7,066	7,366	7,666	7,966	8,266
Total Working Capital/Reserves	**6,766**	**7,066**	**7,366**	**7,666**	**7,966**	**8,266**

FY25-26 Operating Budget	$1,041,824
3 Months	$260,456
4 Months	$347,275