

HERITAGE HARBOR CDD
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	VARIANCE FY26 - FY27
REVENUE					
1 SPECIAL ASSESSMENTS - ON-ROLL	\$ 959,473	\$ 958,283	\$ 946,568	\$ 852,185	\$ (94,384)
2 RESTAURANT LEASE	57,600	57,600	61,632	61,632	-
3 RESTAURANT COMMISSION	8,543	8,086	-	-	-
4 INTEREST	22,288	15,965	1,000	1,000	-
5 MISCELLANEOUS	1,252	-	-	-	-
6 FUND BALANCE FORWARD	-	-	55,452	-	(55,452)
7 TOTAL REVENUE:	1,049,156	1,039,933	1,064,652	914,817	(149,835)
EXPENDITURES					
ADMINISTRATIVE:					
11 SUPERVISORS' COMPENSATION	10,600	8,600	12,000	12,000	-
12 PAYROLL TAXES & SERVICE	875	861	2,129	2,129	-
13 ENGINEERING SERVICES	5,240	10,012	10,000	10,000	-
14 LEGAL SERVICES	20,004	51,232	25,000	25,000	-
15 DISTRICT MANAGEMENT	69,455	69,455	71,539	74,401	2,862
16 DISSEMINATION FEE	2,000	2,000	2,000	-	(2,000)
17 AUDITING SERVICES	12,700	6,300	6,500	6,500	-
18 POSTAGE & FREIGHT	436	285	1,500	1,500	-
19 INSURANCE (Liability, Property and Casualty)	19,271	20,102	22,323	22,323	-
20 PRINTING & BINDING	-	-	1,500	1,500	-
21 LEGAL ADVERTISING	1,078	860	1,200	1,200	-
22 MISC. (BANK FEES, BROCHURES & MISC)	568	49	1,500	1,500	-
23 WEBSITE HOSTING & MANAGEMENT	1,598	1,515	2,115	2,115	-
24 EMAIL HOSTING	600	600	1,500	1,500	-
25 OFFICE SUPPLIES	264	197	200	200	-
26 ANNUAL DISTRICT FILING FEE	175	175	175	175	-
27 ALLOCATION OF HOA SHARED EXPENDITURES	60,276	26,797	38,000	38,000	-
28 TRUSTEE FEE	2,155	1,616	4,041	-	(4,041)
29 SERIES 2021 BANK LOAN	153,169	153,673	150,807	-	(150,807)
30 RESTAURANT EXPENSES	72,831	55,815	55,000	55,000	-
31 STATE SALES TAX	-	-	4,314	4,314	-
32 TOTAL ADMINISTRATION	433,295	410,143	413,343	259,357	(153,986)
FIELD OPERATIONS					
35 PAYROLL	55,498	51,972	61,247	61,247	-
36 FICA, TAXES & PAYROLL FEES	19,888	6,496	9,668	9,668	-
37 LIFE AND HEALTH INSURANCE	10,948	11,010	10,849	15,000	4,151
38 CONTRACT- GUARD SERVICES	51,621	51,997	62,000	62,000	-
39 CONTRACT-LANDSCAPE	137,840	146,880	156,144	156,144	-
40 CONTRACT-LAKE	38,860	35,732	42,000	42,000	-
41 CONTRACT-GATES	52,446	51,734	55,000	55,000	-
42 GATE - COMMUNICATIONS - TELEPHONE	4,967	5,490	5,600	5,600	-
43 UTILITY-GENERAL	105,353	103,108	110,000	110,000	-
44 R&M-GENERAL	3,717	14,583	6,500	6,500	-
45 R&M-GATE	1,160	858	5,000	5,000	-
46 R&M-OTHER LANDSCAPE	21,368	33,289	36,700	36,700	-
47 R&M-IRRIGATION	3,300	6,850	6,000	6,000	-
48 R&M-TREES AND TRIMMING	14,760	28,400	28,000	28,000	-
49 R&M-PARKS & FACILITIES	12,972	5,225	12,000	12,000	-

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GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	VARIANCE FY26 - FY27
50 MISC-HOLIDAY DÉCOR	7,480	9,400	10,000	10,000	-
51 MISC-CONTINGENCY	23,142	34,158	28,600	28,600	-
52 TOTAL FIELD OPERATIONS	565,320	597,182	645,308	649,459	4,151
53					
54 RENEWAL & REPLACEMENT RESERVE					
55 NEW RESERVE STUDY	-	-	6,000	6,000	-
56 HOA RESERVE CONTRIBUTION	1,825	-	-	-	-
57 TOTAL RENEWAL & REPLACEMENT RESERVE	1,825	-	6,000	6,000	-
58					
59 TOTAL EXPENDITURES	1,000,439	1,007,325	1,064,652	914,817	(149,835)
60					
61 EXCESS REVENUES OVER (UNDER) EXPEND.	48,716	32,608	-	-	-
62					
63 OTHER FINANCING SOURCES & USES					
64 TRANSFER IN (OUT) OF GENERAL FUND	2,885	-	-	-	-
65 NET CHANGE IN FUND BALANCE	51,601	32,608	-	-	-
66					
67 FUND BALANCE - BEGINNING	667,132	718,733	718,733	751,341	32,608
68 NET CHANGE IN FUND BALANCE	51,601	32,608	-	-	-
69 USE OF FUND BALANCE FORWARD	-	-	(55,452)	-	55,452
70 FUND BALANCE - ENDING - PROJECTED	\$ 718,733	\$ 751,341	\$ 663,281	\$ 751,341	\$ 88,060

HERITAGE HARBOR CDD
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
CAPITAL RESERVE FUND (CRF)

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	VARIANCE FY26 - FY27
1 REVENUES					
2 SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 242,379	\$ 242,078	\$ 239,119	\$ 333,500	\$ 94,381
3 INTEREST			100	100	-
4 TOTAL REVENUES	242,379	242,078	239,219	333,600	94,381
5 EXPENDITURES					
6 HOA RESERVE CONTRIBUTION	20,075	21,900	29,700	29,700	-
7 SITE RESERVE CONTRIBUTION	-	-	44,000	44,000	-
8 CAPITAL IMPROVEMENT PLAN	72,899	17,674	40,000	40,000	-
9 FUND BALANCE CONTRIBUTION	-	-	125,519	219,900	94,381
10 TOTAL EXPENDITURES	92,974	39,574	239,219	333,600	94,381
11 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	149,405	202,505	-	-	-
12 FUND BALANCE					
13 FUND BALANCE - BEGINNING	304,550	453,954	453,954	656,459	202,505
14 NET CHANGE IN FUND BALANCE	149,405	202,505	-	-	-
15 FUND BALANCE - ENDING - PROJECTED	\$ 453,954	\$ 656,459	\$ 453,954	\$ 656,459	\$ 202,505

**HERITAGE HARBOR CDD
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
CONTRACT SUMMARY**

	FINANCIAL STATEMENT CATEGORY	VENDOR	BUDGETED AMOUNT	COMMENTS/SCOPE OF SERVICE
	ADMINISTRATIVE:			
1	Supervisors' Compensation		12,000	Florida Statute, Chapter 190.006(8) sets a \$200 per Supervisor for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year per Supervisor. The District anticipates 12 meetings and 10 workshops
2	Payroll Taxes & Service		2,129	As an employer, the Distric is required to pay this tax.
3	Engineering Services	Stantec	10,000	The District has engaged Stantec, a District Engineering firm to provide engineering, consulting and construction services to the District while crafting solutions with sustainability for the long-term interests of the community while recognizing the needs of government, the
4	Legal Services	Straley, Robin, Vericker	25,000	Straley, Robin, Vericker provides on-going general counsel and legal representation. These lawyers are confronted with issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.
5	District Management	DPFG	74,401	Florida Statute, Chapter 190.007(1) states that the Board shall employ and fix the compensation of a District Manager. The District Manager shall have charge and supervision of the works of the District. The District entered into an agreement with DPFG-MC a wholly owned subsidiary of Vesta Property Services, Inc., for district management services on February 1, 2018, which remains in effect until such a time as either party terminates the agreement. The following services are provided under the District Management Agreement in addition to the District Management COL increase
6	Auditing Services	DiBartolmeo	6,500	The District is required to have an independent examination of its financial accounting, records and accounting procedures each year. This audit is conducted pursuant to Florida State Law and the Rules of the Auditor General. An Independent Auditor is selected through a RFP
7	Postage & Freight	CDD	1,500	Postage for mailings, including the annual letters to residents related to the annual assessments and public hearings.
8	Insurance (Liability, Property, Casualty)	Egis	22,323	The District obtains general liability, property, and public officials insurance.
9	Printing & Binding	CDD	1,500	Printing of District packages, mail printings and other special projects
10	Legal Advertising	Times Publishing	1,200	Per Florida Statutes, the District advertises for all meetings, workshops, public hearings and public bids. These advertisements are to be in a newspaper of general circulation in the area in which the CDD is located.
11	Miscellaneous (Bank Fees, , Misc)	Banking/Misc.	1,500	The District pays fees to various fiancial institutions for its bank accounts.
12	Website Hosting & Management	Innersync	2,115	The District contracts with Campus Suite to produce and maintain the District's website which is required by the State of Florida. Includes IT support, security tools, email, quarterly technology alignment and vCIO reviews, roadmap, password manager, security awareness
13	EMAIL HOSTING	Vglobaltech	1,500	Vglobaltech - Waiting on Proposal, approximately \$1,200 annually for up to 10 email addresses
14	Office Supplies	Miscellaneous	200	Office supplies used by the District Management company for the sole purpose of the District, billed annually in accordance with the adopted budget.
15	Annual District Filing Fee	Department of Economic Opportunity	175	The District pays an annual registration fee to the State of Florida to fund the administration of the Uniform Special District Accountability Act.
16	Allocation of HOA Shared Expenditures		38,000	Per District's agreement with the HOA, cost share of certain HOA expenses that benefit the District
17	RESTAURANT EXPENSES	Double Bogey's	55,000	Additional repair and replacement costs associated to the District's obligation to sublease the restaurant.
18	STATE SALES TAX	Double Bogey's	4,314	Estimated State Sales tax, due to revenue share from Double Bogey's sub lease
19	ADMINISTRATIVE TOTAL:		259,357	
20				
21	FIELD:			
22	Payroll	Innovation	61,247	Two full time employees and one part time employee. Costs are shared 50/50 with the HOA (80% CDD Share is GF & 20% is Restaurant Share)
23	FICA Taxes	Innovation	9,668	Two full time employees and one part time employee. Costs are shared 50/50 with the HOA.
24	Life & Health Insurance	Innovation	15,000	Two full time employees and one part time employee. Costs are shared 50/50 with the HOA.
25	Contract - Guard Services	Hillborough County Sheriff	62,000	The District has a contract with Hillsborough County Sheriff to provide rover and security services for the District. The HOA pays for 30% of the total of \$115,000.
26	Contract - Landscape	Greenview Landscape & OLM	156,144	Monthly amount is \$11,440. Anticipate COL increase OLM landscape inspection is \$1,000 monthly

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CONTRACT SUMMARY**

	FINANCIAL STATEMENT CATEGORY	VENDOR	BUDGETED AMOUNT	COMMENTS/SCOPE OF SERVICE
27	Contract - Lake Maintenance	Steadfast Environmental	42,000	Steadfast manages 88 waterways with a minimum of 4 events monthly; providing algae and aquatic weed control as well as shoreline grass control. Additional services include the removal of normal size trash and debris items. Anticipate COL increase
28	Contract - Gate Security Monitoring	Envera	55,000	Contract provides for monitoring and database services (\$4507.98 monthly)
29	Gate Telephone Communications	Frontier	5,600	Contracts with Frontier provide for East (\$352 monthly) & West Gate (\$111 monthly) telephone/internet service. (includes estimates for taxes and surcharges)
30	Utility - General	TECO	110,000	Includes streetlight as well as water
31	R&M General		6,500	As needed
32	R&M Gate		5,000	As needed
33	R&M Other Landscape	Greenview Landscape	36,700	Pursuant to the contract mulch is \$15,000 and Seasonal Plant Installation is \$21,700 annually
34	R&M Irrigation		6,000	The District will incur expenses for irrigation repairs and replacements.
35	R&M Trees & Trimming		28,000	The District will incur expenses for tree pruning.
36	R&M Parks & Facilities		12,000	The District will incur expenses for parks and facilities. Possilbe pressure washing of equipment - Last done in 2024
37	MISC - Holiday Décor		10,000	The District will incur expenses for annual holiday light displays.
38	MISC - Contingency		28,600	
39	FIELD TOTAL:		649,459	

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ENTERPRISE FUND - GOLF COURSE / PRO SHOP

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	VARIANCE FY26 - FY27
1 REVENUE					
2 GOLF COURSE REVENUES:					
3 GREEN FEES	\$ 1,616,867	\$ 1,787,301	\$ 1,650,000	\$ 1,120,000	\$ (530,000)
4 RANGE FEES	103,598	114,527	95,000	64,000	(31,000)
5 HANDICAPS		-	1,000	1,000	-
6 INTEREST	60,892	59,701	5,000	29,000	24,000
7 TOTAL GOLF REVENUES	1,781,357	1,961,529	1,751,000	1,214,000	(537,000)
8					
9 PRO SHOP REVENUES:					
10 CLUB RENTALS	3,840	5,441	3,200	3,200	-
11 GOLF BALL SALES	43,311	52,177	35,000	26,000	(9,000)
12 GLOVES SALES	13,289	14,877	10,000	7,500	(2,500)
13 HEADWEAR SALES	3,731	5,635	3,000	2,900	(100)
14 LADIE'S WEAR SALES	75	250	100	1,000	900
15 MEN'S WEAR SALES	1,065	1,280	1,500	2,000	500
16 CONCESSION SALES	28,087	27,389	23,000	10,000	(13,000)
17 MISCELLANEOUS	4,146	5,280	1,000	2,000	1,000
18 TOTAL PRO SHOP REVENUES	97,544	112,329	76,800	54,600	(22,200)
19					
20 TOTAL OPERATING REVENUE:	1,878,901	2,073,858	1,827,800	1,268,600	(559,200)
21					
22 COST OF GOODS SOLD					
23 GOLF BALL	27,643	32,227	21,000	16,000	(5,000)
24 GLOVES	5,902	9,529	6,000	3,000	(3,000)
25 HEADWEAR	2,698	2,134	1,700	1,500	(200)
26 LADIE'S WEAR	-	59	200	500	300
27 MEN'S WEAR	3,343	3,717	2,400	1,000	(1,400)
28 MISCELLANEOUS	12,099	12,484	8,500	4,000	(4,500)
29 TOTAL COST OF GOODS SOLD	51,685	60,150	39,800	26,000	(13,800)
30					
31 GROSS PROFIT	1,827,216	2,013,708	1,788,000	1,242,600	(545,400)
32					
33 EXPENSES					
34 GOLF COURSE:					
35 PAYROLL-HOURLY	339,626	399,085	465,000	420,000	(45,000)
36 INCENTIVE	1,500	1,200	7,000	3,500	(3,500)
37 FICA TAXES & ADMINISTRATIVE	43,868	40,153	55,000	55,000	-
38 LIFE AND HEALTH INSURANCE	25,469	22,850	40,000	40,000	-
39 ACCOUNTING SERVICES	4,880	4,880	4,880	4,880	-
40 CONTRACTS-SECURITY ALARMS	598	359	1,000	1,000	-
41 COMMUNICATION-TELEPHONE	3,609	4,037	3,600	3,600	-

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FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
ENTERPRISE FUND - GOLF COURSE / PRO SHOP

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	VARIANCE FY26 - FY27
42 POSTAGE AND FREIGHT		13	200	50	(150)
43 ELECTRICITY	14,442	14,295	17,000	15,000	(2,000)
44 UTILITY-REFUSE REMOVAL - MAINTENANCE	7,421	8,432	7,000	7,000	-
45 UTILITY-WATER AND SEWER	5,561	7,055	7,616	7,616	-
46 RENTAL/LEASE - VEHICLE/EQUIP	54,776	78,874	135,000	135,000	-
47 LEASE - ICE MACHINES	1,500	1,250	1,600	1,600	-
48 INSURANCE-PROPERTY and GENERAL LIABILITY	64,696	71,903	74,844	77,000	2,156
49 R&M-BUILDINGS	3,772	1,141	7,000	7,000	-
50 R&M-EQUIPMENT	29,452	28,086	40,000	30,000	(10,000)
51 R&M-FERTILIZER/CHEMICALS	10,756	4,941	90,000	40,000	(50,000)
52 R&M-IRRIGATION	5,180	10,185	20,000	20,000	-
53 R&M-GOLF COURSE	5,749	104,355	18,000	53,000	35,000
54 R&M-PUMPS	3,053	1,730	11,000	8,000	(3,000)
55 MISC-PROPERTY TAXES			2,100	2,100	-
56 MISC-LICENSES AND PERMITS	625	128	1,000	500	(500)
57 OP SUPPLIES - GENERAL	6,498	3,766	7,000	7,000	-
58 OP SUPPLIES - FUEL / OIL	17,267	17,638	24,000	24,000	-
59 OP SUPPLIES - CHEMICALS	70,973	85,454	-	-	-
NEW LINE - RECLAIMED WATER			30,000	25,000	(5,000)
60 OP SUPPLIES - HAND TOOLS	2,556	3,044	5,000	5,000	-
61 SUPPLIES - SAND/TOP DRESSING	3,923	6,555	10,000	10,000	-
62 SUPPLIES - TOP DRESSING	4,158	-	-	-	-
63 SUPPLIES - SEEDS	8,873	13,233	50,000	50,000	-
64 ALLOCATION OF HOA SHARED EXPENDITURES	800	810	969	969	-
65 CAPITAL PROJECTS - GOLF	16,780	215,380			
66 RESERVE			12,000	-	(12,000)
67 GOLF COURSE TOTAL	758,361	1,150,832	1,147,809	1,053,815	(93,994)
68					
69 PRO SHOP:					
70 PAYROLL- HOURLY	233,243	253,865	295,000	230,000	(65,000)
71 BONUS	-		6,000	-	(6,000)
72 FICA TAXES & ADMINISTRATIVE	31,396	26,999	38,000	38,000	-
73 LIFE AND HEALTH INSURANCE	24,364	28,327	34,000	40,000	6,000
74 ACCOUNTING SERVICES	4,880	4,880	4,880	4,880	-
75 CONTRACT-SECURITY ALARMS	120	359	1,000	1,000	-
76 POSTAGE AND FREIGHT			250	50	(200)
77 ELECTRICITY	10,375	10,940	11,000	11,000	-
78 LEASE-CARTS	100,919	94,138	141,100	141,100	-
79 R&M-GENERAL	9,204	12,117	7,000	5,000	(2,000)
80 R&M-AIR CONDITIONING	339		-	-	-
81 R&M-RANGE	7,070	10,274	10,000	10,000	-

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ENTERPRISE FUND - GOLF COURSE / PRO SHOP

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	FY 2027 PROPOSED	VARIANCE FY26 - FY27
82 ADVERTISING	3,050	950	2,000	2,000	-
83 MISC-BANK CHARGES	43,012	48,870	500	500	-
84 MISC-CABLE TV EXPENSES	-	-	1,680	1,680	-
85 MISC-PROPERTY TAXES	-	-	5,500	5,500	-
86 MISC-HANDICAP FEES	893	940	1,500	1,000	(500)
87 OFFICE SUPPLIES	1,156	1,933	2,000	1,500	(500)
88 COMPUTER EXPENSE	845	4,449	2,000	2,000	-
89 OP SUPPLIES - GENERAL	-	250	-	-	-
90 SUPPLIES - SCORECARDS	-	-	1,000	1,000	-
91 CONTINGENCY	120	470	2,000	1,000	(1,000)
92 ALLOCATION OF HOA SHARED EXPENDITURES	8,790	7,973	7,200	7,200	-
93 RESERVE CONTRIBUTION - GOLF	-	-	-	-	-
94 PRO SHOP TOTAL	479,775	507,734	573,610	504,410	(69,200)
95					
96 TOTAL EXPENSES	1,238,136	1,658,565	1,721,419	1,558,225	(163,194)
97					
98 EXCESS OF REVENUES OVER (UNDER) EXPEND.	589,080	355,143	66,581	(315,625)	(382,206)
99					
100 OTHER FINANCING SOURCES & USES					
101 DEPRECIATION EXPENSE	-	-	-	-	-
102 TRANSFER IN (OUT)	-	-	-	-	-
103 NET CHANGE IN FUND BALANCE	589,080	355,142	66,581	(315,625)	(382,206)
104					
105 FUND BALANCE - BEGINNING	2,636,682	3,225,762	3,249,287	3,315,868	66,581
106 NET CHANGE IN FUND BALANCE	589,080	355,142	66,581	(315,625)	(382,206)
107 FUND BALANCE - ENDING - PROJECTED	3,225,762	3,580,904	3,315,868	3,000,243	(315,625)

**HERITAGE HARBOR CDD
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
ASSESSMENT ALLOCATION**

GENERAL FUND (O&M) BUDGET	\$852,184.54	CAPITAL RESERVE FUND (CRF)	\$333,500.00
COUNTY COLLECTION COSTS	\$18,131.59	COUNTY COLLECTION COSTS	\$7,095.74
EARLY PAYMENT DISCOUNT	\$36,263.17	EARLY PAYMENT DISCOUNT	\$14,191.49
GROSS O&M ASSESSMENT	<u>\$906,579.30</u>	GROSS CRF ASSESSMENT	<u>\$354,787.23</u>

	UNITS ASSESSED	ALLOCATION OF O&M ASSESSMENT				ALLOCATION OF CRF ASSESSMENT			
	O&M & CRF	ERU FACTOR	TOTAL ERU's	TOTAL O&M	O&M PER LOT	ERU FACTOR	TOTAL ERU's	TOTAL CAPITAL RESERVE FUND	CAPITAL RESERVE PER LOT
PLATTED LOT	670	1.00	670.00	\$906,579.30	\$1,353.10	1.00	670.00	\$354,787.23	\$529.53

	PER UNIT ANNUAL ASSESSMENT				
	O&M PER LOT	CRF PER LOT	FY 2027 ASSMT. PER UNIT ⁽¹⁾	FY 2026 PER LOT	VARIANCE PER LOT
PLATTED LOT	\$1,353.10	\$529.53	\$1,882.64	\$1,882.64	\$0.00

⁽¹⁾Annual assessments that will appear on the November, 2026 Hillsborough County property tax bill. Amount shown includes all applicable county collection costs (2%) and early payment discounts (up to 4% if paid early).