

Heritage Isles Community Development District

Board of Supervisors

Dan Barravecchio, Chairperson
 Stephen Stark, Vice Chairperson
 Elizabeth Rodriguez, Assistant Secretary
 Said Iravani, Assistant Secretary
 Ron Sorensen, Assistant Secretary

Mark Vega, District Manager
 David Jackson, District Counsel
 Tonja Stewart, District Engineer
 Rich Unger, Golf Dir. & Community Manager
 Misty Brodsky, Assistant Manager

Regular Meeting Agenda
 Wednesday, August 20, 2025
 6:30 p.m.

1. **Roll Call**
2. **Audience Comments (*Limited to 3 Minutes*)**
3. **Public Hearing to Consider Adoption of the Fiscal Year 2026 Budget** Page 2
 - A. Consideration of Resolution 2025-06, Adopting the Fiscal Year 2026 Budget Page 14
 - B. Consideration of Resolution 2025-07, Levying Assessments Page 19
 - C. Consideration of Resolution 2025-08, Adopting Fiscal Year 2026
Enterprise Fund Budget Page 21
4. **Staff Reports**
 - A. Golf Director/Community Operations Manager
 - B. Attorney
 - C. Engineer
 - D. Restaurant
 - E. District Manager
 - i. Envera Addendum to Services Agreement Page 24
 - ii. Consideration of Resolution 2025-09, Adopting the FY 2026 Meeting
Schedule PagePage 25
5. **Supervisor Requests**
6. **Adjournment**

The next workshop is scheduled for Wednesday, **September 3, 2025**, at 6:30 p.m.

The next regular meeting is scheduled for Wednesday, **September 17, 2025**, at 6:30 p.m.

District Office:
 Offices of Inframark
 2005 Pan Am Circle Suite 300
 Tampa, Florida 33607
 813-873-7300

Meeting Location:
 Heritage Isles Clubhouse Library
 10630 Plantation Bay Drive
 Tampa, Florida 33647

HERITAGE ISLES
Community Development District

Annual Operating Budget

Fiscal Year 2026

Preliminary Budget

Prepared by:



Heritage Isles
Community Development District

Operating Budget
Fiscal Year 2026

Table of Contents

| | <u>Page #</u> |
|--|---------------|
| <u>OPERATING BUDGETS</u> | |
| General Fund | |
| Summary of Revenues, Expenditures and Changes in Fund Balances | 1-2 |
| Exhibit A - Allocation of Fund Balances | 3 |
| Budget Narrative | 4-7 |
| Special Revenue Fund | |
| Summary of Revenues, Expenditures and Changes in Fund Balances | 8-9 |
| Exhibit B - Allocation of Fund Balances | 10 |
| Budget Narrative | 11-14 |
| Golf Fund | |
| Summary of Revenues, Expenditures and Changes in Fund Balances | 15-17 |
| Amortization Schedule | 18 |
| Budget Narrative | 19-23 |
| Restaurant Fund | |
| Summary of Revenues, Expenditures and Changes in Fund Balances | 24 |
| Budget Narrative | 25 |
| <u>SUPPORTING BUDGET SCHEDULES</u> | |
| Non-Ad Valorem Assessment Comparison | 26 |

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Budget

| | ADOPTED | ACTUAL | PROJECTED | TOTAL | ANNUAL |
|--------------------------------|------------------|------------------|---------------|------------------|------------------|
| | BUDGET | THRU | February- | PROJECTED | BUDGET |
| ACCOUNT DESCRIPTION | FY 2025 | 1/31/2025 | 9/30/2025 | FY 2025 | FY 2026 |
| REVENUES | | | | | |
| Interest - Investments | 2,000 | 25,119 | - | 25,119 | 2,000 |
| Pasco Countr Reimbursement | - | - | - | - | - |
| Misc. Service Revenue | - | - | - | - | - |
| Interest - Tax Collector | - | - | - | - | - |
| Special Assmnts- Tax Collector | 1,139,559 | 1,053,254 | 86,305 | 1,139,559 | 1,139,560 |
| Special Assmnts- Discounts | (45,582) | (42,174) | (3,408) | (45,582) | (45,582) |
| Other Miscellaneous Revenues | - | - | - | - | - |
| Amenities Revenue | - | - | - | - | - |
| TOTAL REVENUES | 1,095,977 | 1,036,199 | 82,897 | 1,119,096 | 1,095,977 |

EXPENDITURES**Administrative**

| | | | | | |
|---------------------------------|----------------|---------------|----------------|----------------|----------------|
| P/R-Board of Supervisors | 24,000 | - | 24,000 | 24,000 | 24,000 |
| Payroll-Processing Fee | 764 | 79 | 685 | 764 | 764 |
| Workers' Compensation | 720 | - | 720 | 720 | 720 |
| ProfServ-Engineering | 7,500 | 495 | 7,005 | 7,500 | 7,500 |
| ProfServ-Legal Services | 75,826 | 692 | 75,134 | 75,826 | 44,212 |
| ProfServ-Mgmt Consulting | 61,908 | 20,891 | 41,017 | 61,908 | 63,765 |
| ProfServ-Recording Secretary | 1,125 | 255 | 870 | 1,125 | 1,125 |
| ProfServ-Special Assessment | 10,600 | 10,600 | - | 10,600 | 10,600 |
| ProfServ-Web Site Maintenance | 1,553 | - | 1,553 | 1,553 | 1,553 |
| Accounting Services | - | - | - | - | - |
| Auditing Services | 8,500 | - | 8,500 | 8,500 | 8,500 |
| Postage and Freight | 1,500 | 163 | 1,337 | 1,500 | 1,500 |
| Insurance - General Liability | 14,317 | 15,234 | - | 15,234 | 44,074 |
| Printing and Binding | 100 | - | 100 | 100 | 100 |
| Legal Advertising | 3,000 | 359 | 2,641 | 3,000 | 3,000 |
| Misc-Assessment Collection Cost | 22,791 | 20,222 | 2,569 | 22,791 | 22,791 |
| Annual District Filing Fee | 175 | - | 175 | 175 | 175 |
| Total Administrative | 234,379 | 68,990 | 166,306 | 235,296 | 234,379 |

Field

| | | | | | |
|---------------------------------|---------|---------|---------|---------|---------|
| Contracts-Landscape | 182,105 | 60,702 | 121,403 | 182,105 | 182,105 |
| Contracts-Landscape Consultant | 12,960 | 4,320 | 8,640 | 12,960 | 12,960 |
| Contracts-Aquatic Control | 10,890 | 3,630 | 7,260 | 10,890 | 10,890 |
| Communication - Telephone | 960 | 158 | 802 | 960 | 960 |
| Utility - General | 196,000 | 56,027 | 139,973 | 196,000 | 196,000 |
| R&M-General | 15,000 | 51,608 | - | 51,608 | 15,000 |
| R&M-Irrigation | 11,000 | 1,126 | 9,874 | 11,000 | 11,000 |
| R&M-Landscape Renovations | 9,704 | 130,309 | - | 130,309 | 9,704 |
| R&M-Mulch | 19,250 | - | 19,250 | 19,250 | 19,250 |
| R&M-Ponds | 28,000 | - | 28,000 | 28,000 | 28,000 |
| R&M-Emergency & Disaster Relief | - | - | - | - | - |
| R&M-Sod | 5,000 | - | 5,000 | 5,000 | 5,000 |

HERITAGE ISLES

Community Development District

General Revenue Fund

| | | | | | |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Holiday Decoration | 15,000 | 12,450 | 2,550 | 15,000 | 15000 |
| Misc-Contingency | 6,597 | 4,915 | 1,682 | 6,597 | 6,597 |
| Reserve - Other | 111,192 | | 111,192 | 111,192 | 111,192 |
| Total Field | 623,658 | 325,245 | 455,626 | 780,871 | 623,658 |
| Gatehouse | | | | | |
| Contracts-Guard Services | - | - | - | - | - |
| Security Patrol Services | 120,000 | 26,927 | 93,073 | 120,000 | 120,000 |
| Gate Camera Systems | 6,948 | - | 6,948 | 6,948 | 6,948 |
| Contract Security Camera | 88,808 | 19,195 | 69,613 | 88,808 | 88,808 |
| R&M-Gatehouse | 20,000 | - | 20,000 | 20,000 | 20,000 |
| Internet Services | 2,184 | | 2,184 | 2,184 | 2,184 |
| Total Gatehouse | 237,940 | 46,122 | 191,818 | 237,940 | 237,940 |
| TOTAL EXPENDITURES | 1,095,977 | 440,357 | 813,750 | 1,254,107 | 1,095,977 |
| Excess (deficiency) of revenues | | | | | |
| Over (under) expenditures | 0 | 595,842 | (730,853) | (135,011) | - |
| FUND BALANCE, BEGINNING | 3,232,549 | 3,232,549 | - | 3,232,549 | 3,097,538 |
| FUND BALANCE, ENDING | \$ 3,232,549 | \$ 3,828,391 | \$ (730,853) | \$ 3,097,538 | \$ 3,097,538 |

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026

| ACCOUNT DESCRIPTION | ADOPTED BUDGET FY 2025 | ACTUAL THRU 01/31/25 | PROJECTED August- 9/30/2025 | TOTAL PROJECTED FY 2025 | ANNUAL BUDGET FY 2026 |
|------------------------------------|------------------------------|----------------------------|-----------------------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | |
| Clubhouse Rental | \$ - | \$ - | \$ - | \$ - | \$ - |
| Rental Income | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special Assmnts- Tax Collector | \$ 974,100 | \$ - | \$ 974,100 | \$ 974,100 | \$ 974,100 |
| Special Assmnts- Discounts | \$ (38,964) | \$ - | \$ (38,964) | \$ (38,964) | \$ (38,964) |
| Other Miscellaneous Revenues | \$ 150 | \$ - | \$ 150 | \$ 150 | \$ 150 |
| Gate Bar Code/Remotes | \$ 2,000 | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| Access Cards | \$ - | \$ - | \$ - | \$ - | \$ - |
| Pavilion Rental | \$ 5,000 | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Amenities Revenue | \$ 15,000 | \$ - | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| TOTAL REVENUES | 957,286 | - | 957,286 | 957,286 | 957,286 |
| EXPENDITURES | | | | | |
| Administrative | | | | | |
| ProfServ-Legal Services | \$ 4,000 | \$ - | \$ 4,000 | \$ 4,000 | \$ 4,000 |
| ProfServ-Mgmt Consulting | \$ 6,185 | \$ - | \$ 6,185 | \$ 6,185 | \$ 6,185 |
| Accounting Services | \$ 19,866 | \$ - | \$ 19,866 | \$ 19,866 | \$ 19,866 |
| Communication - Telephone | \$ 16,044 | \$ - | \$ 16,044 | \$ 16,044 | \$ 16,044 |
| Lease - Copier | \$ 2,336 | \$ - | \$ 2,336 | \$ 2,336 | \$ 2,336 |
| Insurance - General Liability | \$ 31,222 | \$ - | \$ 31,222 | \$ 31,222 | \$ 34,344 |
| Misc-Licenses & Permits | \$ 120 | \$ - | \$ 120 | \$ 120 | \$ 120 |
| Misc-Assessment Collection Cost | \$ 19,482 | \$ - | \$ 19,482 | \$ 19,482 | \$ 19,482 |
| Office Supplies | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| Computer Expense | \$ 15,788 | \$ - | \$ 15,788 | \$ 15,788 | \$ 12,666 |
| Total Administrative | 116,043 | - | 116,043 | 116,043 | 116,043 |
| Operation & Maintenance | | | | | |
| Payroll-Maintenance | 45,000 | - | \$ 45,000 | \$ 45,000 | 45,000 |
| Payroll-Office | 60,000 | - | \$ 60,000 | \$ 60,000 | 60,000 |
| Payroll-Benefits | 16,000 | - | \$ 16,000 | \$ 16,000 | 16,000 |
| Payroll-General Staff | - | - | \$ - | \$ - | - |
| Payroll-Pool Monitors | 215,000 | - | \$ 215,000 | \$ 215,000 | 215,000 |
| Payroll-Processing Fee | 11,580 | - | \$ 11,580 | \$ 11,580 | 11,580 |
| Workers' Compensation | 9,600 | - | \$ 9,600 | \$ 9,600 | 9,600 |
| ProfServ-Field Management | 95,000 | - | \$ 95,000 | \$ 95,000 | 95,000 |
| Contracts-Pools | 50,880 | - | \$ 50,880 | \$ 50,880 | 50,880 |
| Contracts-Air Conditioning | 5,000 | - | \$ 5,000 | \$ 5,000 | 5,000 |
| Contracts-Security Alarms | 940 | - | \$ 940 | \$ 940 | 940 |
| Utility - General | 82,500 | - | \$ 82,500 | \$ 82,500 | 82,500 |
| Utility - Refuse Removal | 6,300 | - | \$ 6,300 | \$ 6,300 | 6,300 |
| R&M-General | 65,000 | - | \$ 65,000 | \$ 65,000 | 65,000 |
| R&M-Court Maintenance | 27,000 | - | \$ 27,000 | \$ 27,000 | 27,000 |
| R&M-Pest Control | 2,528 | - | \$ 2,528 | \$ 2,528 | 2,528 |
| R&M-Pools | 25,000 | - | \$ 25,000 | \$ 25,000 | 25,000 |
| R&M-Fitness Equipment | 13,000 | - | \$ 13,000 | \$ 13,000 | 13,000 |
| R&M-Lights | 8,700 | - | \$ 8,700 | \$ 8,700 | 8,700 |

HERITAGE ISLES

Community Development District

Special Revenue Fund

| | | | | | | | |
|--|---------------------|---------------------|------------------|---------------------|----|---------------------|------------------|
| R&M-Emergency & Disaster Relief | - | - | \$ | - | \$ | - | - |
| Advertising | 5,000 | - | \$ | 5,000 | \$ | 5,000 | 5,000 |
| Miscellaneous Services | 2,200 | - | \$ | 2,200 | \$ | 2,200 | 2,200 |
| Misc-Access Cards | 2,000 | - | \$ | 2,000 | \$ | 2,000 | 2,000 |
| Holiday Decoration | 900 | - | \$ | 900 | \$ | 900 | 900 |
| Misc-Rec Center Equipment | 4,000 | - | \$ | 4,000 | \$ | 4,000 | 4,000 |
| Special Events | 4,647 | - | \$ | 4,647 | \$ | 4,647 | 4,647 |
| Misc-Licenses & Permits | 2,261 | - | \$ | 2,261 | \$ | 2,261 | 2,261 |
| Safety Equipment | 1,000 | - | \$ | 1,000 | \$ | 1,000 | 1,000 |
| Cleaning Supplies | 17,000 | - | \$ | 17,000 | \$ | 17,000 | 17,000 |
| Op Supplies - Uniforms | 1,000 | - | \$ | 1,000 | \$ | 1,000 | 1,000 |
| Total Operation & Maintenance | 779,036 | - | | 779,036 | | 779,036 | 779,036 |
| TOTAL EXPENDITURES | 895,079 | - | | 895,079 | | 895,079 | 895,079 |
| Excess (deficiency) of revenues | | | | | | | |
| Over (under) expenditures | 62,207 | - | | 62,207 | | 62,207 | 62,207 |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Capt'l Contributions-Other | | - | | | | | |
| TOTAL OTHER SOURCES (USES) | - | - | | - | | - | - |
| Net change in fund balance | - | - | | 62,207 | | 62,207 | - |
| FUND BALANCE, BEGINNING | 1,673,086 | 1,673,086 | | - | | 1,673,086 | 1,735,293 |
| FUND BALANCE, ENDING | \$ 1,735,293 | \$ 1,673,086 | \$ 62,207 | \$ 1,735,293 | | \$ 1,735,293 | |

Summary of Revenues, Expenses and Changes in Net Assets
Fiscal Year 2026 Budget

| ACCOUNT DESCRIPTION | ADOPTED BUDGET FY 2025 | ACTUAL THRU 01/31/25 | PROJECTED August- 9/30/2025 | TOTAL PROJECTED FY 2025 | ANNUAL BUDGET FY 2026 |
|----------------------------------|------------------------------|----------------------------|-----------------------------------|-------------------------------|-----------------------------|
| OPERATING REVENUES | | | | | |
| Interest - Investments | \$ 36 | \$ 139,910 | \$ - | \$ 139,910 | \$ 36 |
| Misc. Service Revenue | - | 21 | | | |
| Green Fees | 854,000 | 786,686 | 67,314 | 854,000 | 854,000 |
| Cart Fees | 600,000 | 453,499 | 146,501 | 600,000 | 600,000 |
| Club Rentals | 12,000 | 12,750 | - | 12,750 | 12,000 |
| Range Balls | 120,000 | 185,616 | (65,616) | 120,000 | 120,000 |
| Golf Merchandise | 80,000 | 119,865 | (39,865) | 80,000 | 80,000 |
| Food | 16,000 | 11,814 | 4,186 | 16,000 | 16,000 |
| Tobacco | 2,000 | 2,267 | - | 2,267 | 2,000 |
| Special Events | 5,000 | - | 5,000 | 5,000 | 5,000 |
| Other Miscellaneous Revenues | 6,000 | 154,043 | - | 154,043 | 6,000 |
| Recreation Membership | 75,000 | 201,047 | - | 201,047 | 75,000 |
| TOTAL OPERATING REVENUES | 1,770,036 | 2,067,518 | 117,520 | 2,185,017 | 1,770,036 |
| OPERATING EXPENSES | | | | | |
| Payroll-Maintenance | \$ - | \$ - | - | - | - |
| Payroll-Benefits | 9,000 | (1,731) | 10,731 | 9,000 | 9,000 |
| Payroll-General Staff | 420,000 | 349,829 | 70,171 | 420,000 | 420,000 |
| Payroll-Processing Fee | 11,676 | 8,392 | 3,284 | 11,676 | 11,676 |
| Payroll Taxes | 44,730 | 37,267 | 7,463 | 44,730 | 44,730 |
| ProfServ-Dissemination Agent | 500 | - | 500 | 500 | 500 |
| ProfServ-Trustee Fees | 2,600 | - | 2,600 | 2,600 | 2,600 |
| Accounting Services | 22,716 | 16,423 | 6,293 | 22,716 | 22,716 |
| Communication - Telephone | 3,060 | 1,698 | 1,362 | 3,060 | 3,060 |
| Electricity - General | 20,500 | 10,147 | 10,353 | 20,500 | 20,500 |
| Utility - Refuse Removal | - | - | - | - | - |
| Lease - Carts | 78,515 | 70,744 | 7,771 | 78,515 | 78,515 |
| Lease - Ice Machines | 1,500 | 2,766 | - | 2,766 | 1,500 |
| Insurance - General Liability | 16,216 | 17,675 | - | 17,675 | 19,442 |
| R&M-General | 1,500 | 980 | 520 | 1,500 | 1,500 |
| R&M-Equipment | - | - | - | - | - |
| R&M-Golf Cart | 1,000 | 2,944 | - | 2,944 | 1,000 |
| Marketing | 15,000 | 10,520 | 4,480 | 15,000 | 11,774 |
| Misc-Bank Charges | 1,200 | 222 | 978 | 1,200 | 1,200 |
| Misc-Credit Card Fees | 38,500 | 39,163 | - | 39,163 | 38,500 |
| Office Supplies | 2,000 | 1,086 | 914 | 2,000 | 2,000 |
| Cleaning Supplies | 1,250 | 925 | - | 925 | 1,250 |
| Computer Expense | 4,000 | 2,883 | 1,117 | 4,000 | 4,000 |
| Op Supplies - Uniforms | 500 | - | 500 | 500 | 500 |
| Op Supplies - Hand tools | - | - | - | - | - |
| Supplies - Golf Operations | 10,000 | 9,146 | 854 | 10,000 | 10,000 |
| Supplies - Range | 9,000 | 5,110 | - | 5,110 | 9,000 |
| Supplies - Power Tools | - | - | - | - | - |
| Subscriptions and Memberships | 2,720 | 2,081 | 639 | 2,720 | 2,720 |
| Total Payroll-Maintenance | 717,683 | 588,270 | 130,530 | 718,800 | 717,683 |

Maintenance

| | | | | | |
|-------------------------------|----------------|----------------|----------------|------------------|----------------|
| Payroll-Benefits | 3,700 | (1,188) | 4,888 | 3,700 | 3,700 |
| Payroll-General Staff | 425,500 | 385,563 | 39,937 | 425,500 | 425,500 |
| Payroll-Pool Monitors | 92 | - | 92 | 92 | 92 |
| Payroll-Processing Fee | 15,000 | 10,588 | 4,412 | 15,000 | 15,000 |
| Payroll Taxes | 45,316 | 36,389 | 8,927 | 45,316 | 45,316 |
| Contracts-Aquatic Control | 10,052 | 8,412 | 1,640 | 10,052 | 10,052 |
| Contracts-Security Alarms | 388 | 485 | - | 485 | 388 |
| Fuel, Gasoline and Oil | 45,000 | 38,366 | 6,634 | 45,000 | 45,000 |
| Utility - General | 2,640 | 1,556 | 1,084 | 2,640 | 2,640 |
| Electricity - General | 25,000 | 16,268 | 8,732 | 25,000 | 25,000 |
| Utility - Refuse Removal | 6,663 | 7,201 | - | 7,201 | 6,663 |
| Lease - Golf Course Equipment | 60,462 | 55,462 | 5,000 | 60,462 | 60,462 |
| Lease - Ice Machines | 3,264 | 1,200 | 2,064 | 3,264 | 3,264 |
| R&M-General | 4,000 | 2,160 | 1,840 | 4,000 | 4,000 |
| R&M-Buildings | 4,000 | 2,000 | 2,000 | 4,000 | 4,000 |
| R&M-Equipment | 20,000 | 40,104 | - | 40,104 | 20,000 |
| R&M-Fertilizer | 65,000 | 66,817 | - | 66,817 | 65,000 |
| R&M-Irrigation | 20,000 | 56,938 | - | 56,938 | 20,000 |
| R&M-Mitigation | - | - | - | - | - |
| R&M-Signage | 1,000 | 500 | 500 | 1,000 | 1,000 |
| R&M-Trees and Trimming | 1,500 | 500 | 1,000 | 1,500 | 1,500 |
| R&M-Golf Course | 6,500 | 19,245 | - | 19,245 | 6,500 |
| R&M-Bunkers | 1,500 | - | 1,500 | 1,500 | 1,500 |
| R&M - Bridges & Cart Paths | 1,500 | 2,771 | - | 2,771 | 1,500 |
| R&M-Sod | 5,000 | 51,200 | - | 51,200 | 5,000 |
| Misc-Licenses & Permits | 2,500 | 26 | 2,474 | 2,500 | 2,500 |
| Office Supplies | 500 | - | 500 | 500 | 500 |
| Op Supplies - Uniforms | - | - | - | - | - |
| Cleaning Supplies | 1,000 | 1,178 | - | 1,178 | 1,000 |
| Op Supplies - Chemicals | 130,000 | 154,224 | - | 154,224 | 130,000 |
| Op Supplies - Hand tools | 3,000 | 1,954 | 1,046 | 3,000 | 3,000 |
| Supplies - Grounds | - | - | - | - | - |
| Supplies - Misc. | 4,999 | 1,127 | 3,872 | 4,999 | 4,999 |
| Supplies - Sand | 6,000 | 16,699 | - | 16,699 | 6,000 |
| Supplies - Seeds | 5,000 | 3,501 | 1,499 | 5,000 | 5,000 |
| Supplies - Power Tools | 3,200 | 1,600 | 1,600 | 3,200 | 3,200 |
| Depreciation Expense | - | - | - | - | - |
| Amortization Expense | - | - | - | - | - |
| Total Maintenance | 929,276 | 982,846 | 101,241 | 1,084,087 | 929,276 |

Field

| | | | | | |
|-----------------------|----------|----------|----------|----------|----------|
| Electricity - General | - | - | - | - | - |
| Total Field | - | - | - | - | - |

Operation & Maintenance

| | | | | | |
|---------------------------------------|---------------|----------------|---------------|----------------|---------------|
| Payroll-Maintenance | - | - | - | - | - |
| Electricity - General | - | - | - | - | - |
| COS - Food Sales | 10,000 | 18,831 | 10,000 | 28,831 | 10,000 |
| COS - Merchandise | 52,000 | 82,619 | 52,000 | 134,619 | 52,000 |
| COS - Tobacco | 1,400 | 1,431 | 1,400 | 2,831 | 1,400 |
| Total Construction In Progress | 63,400 | 102,881 | 63,400 | 166,281 | 63,400 |

Debt Service

| | | | | | |
|------------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|
| Interest Expense | 40,000 | - | - | - | 40,000 |
| Principal Debt Retirement | 1,420 | - | - | - | 1,420 |
| Total Debt Service | 41,420 | - | - | - | 1,420 |
| TOTAL OPERATING EXPENSES | 1,751,779 | 1,673,997 | 295,171 | 1,969,168 | 1,711,779 |
| Operating income (loss) | 18,257 | 393,521 | (177,651) | 215,849 | 58,257 |
| Change in net assets | 18,257 | 393,521 | (177,651) | 215,849 | 58,257 |
| TOTAL NET ASSETS, BEGINNING | 438,714 | 523,696 | - | 523,696 | 739,545 |
| TOTAL NET ASSETS, ENDING | \$ 456,971 | \$ 917,217 | \$ (177,651) | \$ 739,545 | \$ 797,802 |

Summary of Revenues, Expenses and Changes in Net Assets
Fiscal Year 2026 Budget

| ACCOUNT DESCRIPTION | ADOPTED BUDGET FY 2025 | ACTUAL THRU 01/31/25 | PROJECTED August- 9/30/2025 | TOTAL PROJECTED FY 2025 | ANNUAL BUDGET FY 2026 |
|---|------------------------------|----------------------------|-----------------------------------|-------------------------------|-----------------------------|
| OPERATING REVENUES | | | | | |
| Rents or Royalties | \$ 72,359 | \$ 73,328 | \$ 12,060 | \$ 85,388 | 72,359 |
| Other Miscellaneous Revenues | | | | - | |
| TOTAL OPERATING REVENUES | 72,359 | 73,328 | 12,060 | 85,388 | 72,359 |
| OPERATING EXPENSES | | | | | |
| <i>Financial and Administrative</i> | | | | | |
| ProfServ-Dissemination Agent | 500 | - | 500 | 500 | 500 |
| ProfServ-Legal Services | 6,500 | - | 6,500 | 6,500 | 6,500 |
| Insurance - General Liability | 3,200 | 2,890 | 310 | 3,200 | 3,200 |
| Total Financial and Administrative | 10,200 | 2,890 | 7,310 | 10,200 | 10,200 |
| <i>Operation & Maintenance</i> | | | | | |
| Communication - Telephone | 1,032 | 572 | 460 | 1,032 | 1,032 |
| Utility - General | 3,360 | 2,138 | 1,222 | 3,360 | 3,360 |
| Electricity - General | 20,000 | 10,667 | 9,333 | 20,000 | 20,000 |
| Utility - Refuse Removal | 3,650 | 3,361 | 289 | 3,650 | 3,650 |
| Rentals & Leases | 1,040 | 840 | 200 | 1,040 | 1,040 |
| Insurance - General Liability | 5,707 | 3,612 | 2,095 | 5,707 | 6,278 |
| R&M-General | 4,999 | 12,028 | - | 12,028 | 4,428 |
| Misc-Licenses & Permits | 750 | - | 750 | 750 | 750 |
| Total Operation & Maintenance | 40,538 | 33,218 | 14,349 | 47,567 | 40,538 |
| <i>Debt Service</i> | | | | | |
| Principal Debt Retirement | 40,000 | - | 40,000 | 40,000 | 40,000 |
| Interest Expense | 1,420 | - | 1,420 | 1,420 | 1,420 |
| Total Debt Service | 41,420 | - | 41,420 | 41,420 | 41,420 |
| TOTAL OPERATING EXPENSES | 92,158 | 36,108 | 63,079 | 99,187 | 92,158 |
| Operating income (loss) | (19,799) | 37,220 | (51,019) | (13,799) | (19,799) |
| Change in net assets | (19,799) | 37,220 | (51,019) | (13,799) | (19,799) |
| TOTAL NET ASSETS, BEGINNING | (832,458) | (832,458) | - | (832,458) | (846,257) |
| TOTAL NET ASSETS, ENDING | \$ (852,257) | \$ (795,238) | \$ (51,019) | \$ (846,257) | \$ (866,056) |

**Comparison of Assessment Rates
Fiscal Year 2026 vs. Fiscal Year 2025**

| Product | General Fund 001 | | | Special Revenue Fund 101 | | | Total Assessments per Unit | | | Units |
|----------|------------------|------------|----------------|--------------------------|----------|----------------|----------------------------|------------|----------------|--------------|
| | FY 2026 | FY 2025 | Percent Change | FY 2026 | FY 2025 | Percent Change | FY 2026 | FY 2025 | Percent Change | |
| TH | \$511.82 | \$511.82 | 0% | \$955.00 | \$955.00 | 0% | \$1,466.82 | \$1,466.82 | 0% | 154 |
| 40 x 110 | \$1,039.48 | \$1,039.48 | 0% | \$955.00 | \$955.00 | 0% | \$1,994.48 | \$1,994.48 | 0% | 192 |
| 50 x 110 | \$1,171.42 | \$1,171.42 | 0% | \$955.00 | \$955.00 | 0% | \$2,126.42 | \$2,126.42 | 0% | 411 |
| 65 x 110 | \$1,197.78 | \$1,197.78 | 0% | \$955.00 | \$955.00 | 0% | \$2,152.78 | \$2,152.78 | 0% | 94 |
| 75 x 110 | \$1,416.78 | \$1,416.78 | 0% | \$955.00 | \$955.00 | 0% | \$2,371.78 | \$2,371.78 | 0% | 83 |
| 90 x 130 | \$1,738.64 | \$1,738.64 | 0% | \$955.00 | \$955.00 | 0% | \$2,693.64 | \$2,693.64 | 0% | 86 |
| | | | | | | | | | | 1,020 |

ASSESSMENT INCREASE ANALYSIS

| Product | Assessment Increase | | \$ - | |
|----------|---------------------|-------------------------|--------------------------|--|
| | Per Product | Per Unit O&M % Increase | Per Unit O&M \$ Increase | |
| TH | \$ - | 0% | \$ - | |
| 40 x 110 | \$ - | 0% | \$ - | |
| 50 x 110 | \$ - | 0% | \$ - | |
| 65 x 110 | \$ - | 0% | \$ - | |
| 75 x 110 | \$ - | 0% | \$ - | |
| 90 x 130 | \$ - | 0% | \$ - | |

Total \$ - *Collection costs included*

ASSESSMENT TREND ANALYSIS - GENERAL FUND

| FY 2025 | FY 2024 | FY 2023 | FY 2022 | FY 2021 |
|-------------|-------------|-------------|-------------|-------------|
| \$ 511.82 | \$ 511.82 | \$ 511.82 | \$ 511.82 | \$ 511.82 |
| \$ 1,039.48 | \$ 1,039.48 | \$ 1,039.48 | \$ 1,039.48 | \$ 1,039.48 |
| \$ 1,171.42 | \$ 1,171.42 | \$ 1,171.42 | \$ 1,171.42 | \$ 1,171.42 |
| \$ 1,197.78 | \$ 1,197.78 | \$ 1,197.78 | \$ 1,197.78 | \$ 1,197.78 |
| \$ 1,416.78 | \$ 1,416.78 | \$ 1,416.78 | \$ 1,416.78 | \$ 1,416.78 |
| \$ 1,738.64 | \$ 1,738.64 | \$ 1,738.64 | \$ 1,738.64 | \$ 1,738.64 |

RESOLUTION 2025-06**A RESOLUTION OF THE HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") PROVIDING FOR THE ADOPTION OF THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; PROVIDING FOR ANNUAL AND SUPPLEMENTAL APPROPRIATIONS OF THE DISTRICT; REFERENCING THE OPERATIONS AND MAINTENANCE ASSESSMENTS TO BE LEVIED BY THE DISTRICT FOR SAID FISCAL YEAR; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June 2025, submitted to the Board of Supervisors of the Heritage Isles Community Development District (the "Board") a proposed budget (the "Proposed Budget") for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("Fiscal Year 2025/2026") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget and any proposed long-term financial plan or program of the District for future operations (the "Proposed Budget"), the District did file a copy of the Proposed Budget with the general purpose local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, on May 21, 2025, the Board set August 20, 2025, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a) Florida Statutes; and

WHEREAS, Section 190.008(2)(a), Florida Statutes requires that, prior to October 1 of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget on a cash flow budget basis, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year; and

WHEREAS, Florida Statutes provides that the Annual Appropriation Resolution shall also fix the Operations and Maintenance Assessments upon each piece of property within the boundaries of the District benefited, specifically and peculiarly, by the operations and maintenance and/or capital improvement programs of the District, such levy representing the amount of District assessments necessary to provide for payment during the ensuing budget year of all properly authorized expenditures to be incurred by the District, including principal and interest of special revenue, capital improvement and/or benefit assessment bonds, in order for the District to exercise its various general and special powers to implement its single and specialized infrastructure provision purpose; and

WHEREAS, the Board finds and determines that the non-ad valorem special assessments it imposes and levies by this Resolution for operations and maintenance on the parcels of property involved will constitute a mechanism by which the property owners lawfully and validly will reimburse the District for those certain special and peculiar benefits the District has determined are received by, and flow to, the parcels of property from the systems, facilities and services being provided, and that the special and peculiar benefits are apportioned in a manner that is fair and reasonable in accordance with applicable assessment methodology and related case law; and

WHEREAS, the Chair of the Board may designate the District Manager or other person to certify the non-ad valorem assessment roll to the Tax Collector in and for Hillsborough County (the "Tax Collector") on compatible electronic medium tied to the property identification number no later than August 31, 2025, so that the Tax Collector may merge that roll with others into the collection roll from which the November tax notice is to be printed and mailed; and

WHEREAS, the proceeds from the collections of these imposed and levied non-ad valorem assessments shall be paid to the District; and

WHEREAS, the Tax Collector, under the direct supervision of the Florida Department of Revenue performs the state work in preparing, mailing out, collecting and enforcing against delinquency the non-ad valorem assessments of the District using the Uniform Collection Methodology for non-ad valorem assessments; and

WHEREAS, if the Property Appraiser and the Tax Collector have adopted a different technological procedure for certifying and merging the rolls, then that procedure must be worked out and negotiated with Board approval through the auspices of the District Manager before there are any deviations from the provisions of Section 197.3632, Fla. Stat., and Rule 12D-18, Florida Administrative Code.

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

Section 1. The provisions of the whereas clauses are true and correct and are incorporated herein as dispositive.

Section 2. Budget

- a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Treasurer and the District's Local Records Office and is hereby attached to this resolution as Exhibit "A," and hereby approves certain amendments thereto, as shown below.
- b. That the Proposed Budget, as amended by the Board, is adopted hereby in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference (the "Adopted Budget"); provided, however, that the comparative figures contained in the Adopted Budget may be revised subsequently as deemed necessary by the District Manager to reflect actual revenues and expenditures and/or revised projections for Fiscal Year 2025/2026.
- c. That the Adopted Budget, as amended, shall be maintained in the office of the District Treasurer and the District's Local Records Office and identified as "The Budget for the Heritage Isles Community Development District for the Fiscal Year Ending September 30, 2026 as Adopted by the Board of Supervisors on August 20, 2025."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption and shall remain on the website for at least two (2) years.

Section 3. Appropriations

That there be, and hereby is appropriated out of the revenues of the District, for the Fiscal Year 2025/2026, the sum of _____ (\$ _____) to be raised by the applicable imposition and levy by the Board of applicable non-ad valorem special assessments and otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

| | |
|----------------------|--------------|
| TOTAL GENERAL FUND | \$ _____ |
| SPECIAL REVENUE FUND | \$ _____ |
| DEBT SERVICE FUND | \$ _____ |
| ENTERPRISE FUNDS | \$ _____ |
| Total All Funds | \$ _____ |

Section 4. Supplemental Appropriations and Budget Amendments

The Board may authorize by resolution supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget account to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by the Board by resolution and be consistent with Florida law.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpended balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand Dollars (\$10,000) or have the effect of causing more than ten percent (10%) of the total appropriation of a given program or project to be transferred, previously approved transfers included. Such transfer shall not have the effect of causing a more than Ten Thousand Dollars (\$10,000) or ten percent (10%) increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the applicable designee and the District Manager or Treasurer. The District Manager or Treasurer must establish administrative procedures, which require information on the request forms proving that such transfer requests comply with this section.

Section 5. Effective Date

This resolution shall take effect immediately upon adoption.

Introduced, passed, and adopted this 20th day of August 2025.

ATTEST:

**HERITAGE ISLES COMMUNITY
DEVELOPMENT DISTRICT**

Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Exhibit “A”: Adopted Budgets for Fiscal Year 2025/2026

Exhibit “A”

Adopted Budgets for Fiscal Year 2025/2026

RESOLUTION 2025-07**A RESOLUTION OF THE HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR THE LEVY AND IMPOSITION OF NON-AD VALOREM MAINTENANCE SPECIAL ASSESSMENT FOR THE DISTRICT FOR FISCAL YEAR 2025/2026; PROVIDING FOR COLLECTION AND ENFORCEMENT OF SAID ASSESSMENTS; AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, certain improvements exist within the Heritage Isles Community Development District (the “District”) and certain costs of operation, repairs, and maintenance of said improvements are being incurred; and

WHEREAS, the Board of Supervisors of the Heritage Isles Community Development District (the “Board”) find that the District's total General Fund operation assessments, taking into consideration other revenue sources during Fiscal Year 2025/2026, will amount to \$ _____; and

WHEREAS, the Board finds the District's total Special Revenue Fund assessments, taking into consideration other revenue sources during Fiscal Year 2025/2026, will amount to \$ _____; and

WHEREAS, the Board finds the District's Debt Service Fund Assessment during Fiscal Year 2025/2026 will amount to \$ _____; and

WHEREAS, the Board finds that the Debt Service Fund relates to systems and facilities which provide special benefits peculiar to certain property within the District based on the applicable assessment methodology; and

WHEREAS, the Board finds that the non-ad valorem special assessments it levies and imposes by this resolution for maintenance on the parcels of property involved will reimburse the District for certain special and peculiar benefits received by the property flowing from the maintenance of the systems, facilities and services apportioned in a manner that is fair and reasonable, in accordance with the applicable assessment methodology; and

WHEREAS, the Board understands that this resolution levies only the maintenance assessments for 2025/2026, the Chair of the District, or the designee of the District Manager, shall certify a total non-ad valorem assessment roll in a timely manner to the Tax Collector in and for Hillsborough County for collection to include all assessments levied and approved by the District on the property including those for debt service as well as for special maintenance assessments.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT OF HILLSBOROUGH COUNTY, FLORIDA;

Section 1. All the whereas clauses are incorporated herein and are dispositive.

Section 2. A special assessment for maintenance as provided for in Section 190.021(3), Florida Statutes (hereinafter referred to as “assessment”) is hereby levied on the platted lots within the District.

Section 3. That the collection and enforcement of the aforesaid assessments on platted lots shall be by the Tax Collector serving as agent of the State of Florida in Hillsborough County (Tax Collector) and shall be at the same time and in like manner as ad valorem taxes and subject to all ad valorem tax collection and enforcement procedures which attend the use of the official annual tax notice.

Section 4. The levy and imposition of the maintenance special assessments on platted lots included in the District will be combined with the debt service non-ad valorem assessments which were levied and certified as a total amount on the non-ad valorem assessment roll to the Hillsborough County Tax Collector by the designee of the Chair of the Board on compatible medium no later than August 31, 2025, which shall then be collected by the Tax Collector on the tax notice along with other non-ad valorem assessments from other local governments and with all applicable property taxes to each platted parcel of property.

Section 5. The proceeds therefrom shall be paid to the District.

Section 6. The Chair of the Board designates the District Manager to perform the certification duties.

Section 7. Be it further resolved that a copy of this Resolution be transmitted to the proper public officials so that its purpose and effect may be carried out in accordance with law.

Section 8. This resolution shall take effect immediately upon adoption.

Introduced, passed, and adopted this 20th day of August, 2025.

ATTEST:

**HERITAGE ISLES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____
Chairperson/Vice Chairperson

RESOLUTION 2025-08

A RESOLUTION OF THE HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) ADOPTING THE FISCAL YEAR 2024/2025 ENTERPRISE FUND BUDGET BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Hillsborough County Ordinance No. 97-12 established the Heritage Isles Community Development District (the “District”) pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the District was authorized to have all powers as set forth in Chapter 190, Florida Statutes;

WHEREAS, pursuant to said authority, the District has constructed a recreation facility, restaurant, and golf course from the proceeds of its recreational revenue bond; and

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2025, submitted to the Board of Supervisors (the "Board") a proposed 2025/2026 Fiscal Year Enterprise Fund Budget for the next ensuing budget year along with an explanatory and complete financial plan for the enterprise fund budget of the District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed budget, the District filed a copy of the 2025/2026 Enterprise Fund Budget with the general-purpose local government having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, on May 21, 2025, the Board previously set August 20, 2025, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a) Florida Statutes; and

WHEREAS, the District Manager has prepared a proposed Fiscal Year 2025/2026 Enterprise Fund Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period; and.

WHEREAS, notice of public hearing concerning the proposed budget was duly published as required by law; and

WHEREAS, the public hearing was held on August 20, 2025.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF HERITAGE ISLES COMMUNITY DEVELOPMENT DISTRICT.

Section 1. The provisions of the whereas clauses are true and correct and are incorporated herein.

Section 2. Budget

- a. That the Board has reviewed the proposed Fiscal Year 2025/2026 Enterprise Fund Budget, a copy of which is on file with the office of the District Treasurer and the District's Local Records Office, and is hereby attached to this resolution, and hereby approves certain amendments thereto, as shown below.
- b. That the proposed Fiscal Year 2025/2026 Enterprise Fund Budget attached as **Exhibit "A"** hereto, as amended by the Board, is adopted hereby in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be revised subsequently as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Treasurer and the District's Local Records Office, and identified as "The Enterprise Fund Budget for the Heritage Isles Community Development District for the Fiscal Year Ending September 30, 2026, as Adopted by the Board of Supervisors on August 20, 2025".

Introduced, passed, and adopted this 20th day of August, 2025.

ATTEST:

**HERITAGE ISLES
COMMUNITY DEVELOPMENT
DISTRICT**

Assistant Secretary

By: _____
Chair, Board of Supervisors

Exhibit "A": Adopted Enterprise Fun Budget for Fiscal Year 2025/2026

Exhibit “A”

Adopted Enterprise Fund Budget for Fiscal Year 2025/2026



ENVERA SERVICES AGREEMENT ADDENDUM

Page #24

"Client": Heritage Isles Community Development District
"Community": Heritage Isles Golf & Country Club
"Premises": 10630 Plantation Bay Drive, Tampa, Florida 33647

Date: 7/21/2025
Agreement Number: 00002560

This Addendum is made to that certain Envera Services Agreement ("Agreement") for the Premises listed above and entered into by and between the Client and Hidden Eyes, LLC, a Florida limited liability company d/b/a Envera Systems ("Envera"). The parties hereby agree as follows:

- 1 The Commencement Date of the Agreement (as defined in Section 2.1 of the Agreement) was September 10, 2024.
- 2 Section 5.3 of the Agreement limits the applicability of the Repair and Maintenance Services to any ground loops and related equipment to the 90-day period following the Commencement Date. The Parties have agreed to extend that period to one-year. Accordingly, Section 5.3 of the Agreement is amended to reflect that change. Thus, the Repair and Maintenance Services shall be applicable to the ground loops and related equipment through and until September 9, 2025.
- 3 This Addendum may be executed in any number of counterparts, a complete set of which shall be deemed an original.
- 4 In the event of a conflict or ambiguity between this Addendum and any other Agreement document, this Addendum shall control and supersede said document.

IN WITNESS WHEREOF, the parties have executed this Addendum on the dates written below.

CLIENT:

HIDDEN EYES, LLC d/b/a ENVERA SYSTEMS:

Signature: _____

Signature: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

RESOLUTION 2025-09

**A RESOLUTION OF THE HERITAGE ISLES
COMMUNITY DEVELOPMENT DISTRICT ADOPTING
THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR
2025/2026**

WHEREAS, the Heritage Isles Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within Hillsborough County, Florida; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time and location of the District's meetings; and

WHEREAS, the Board has proposed the Fiscal Year 2025/2026 annual meeting schedule as attached in **Exhibit A**;

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF
SUPERVISORS OF THE HERITAGE ISLES COMMUNITY
DEVELOPMENT DISTRICT**

1. The Fiscal Year 2025/2026 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with the requirements of Florida law.

This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 20th DAY OF AUGUST, 2025.

ATTEST:

**HERITAGE ISLES COMMUNITY
DEVELOPMENT DISTRICT**

Asst. Secretary

Chair / Vice Chair

**NOTICE OF MEETINGS AND WORKSHOPS
HERITAGE ISLES
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Heritage Isles Community Development District will hold their meetings for Fiscal Year 2026 at 6:30 p.m. at the Heritage Isles Clubhouse Library, 10630 Plantation Bay Drive, Tampa, Florida 33647, on the third Wednesday of the month as follows:

October 15, 2025
November 19, 2025
December 17, 2025
January 21, 2026
February 18, 2026
March 18, 2026
April 15, 2026
May 20, 2026
June 17, 2026
July 15, 2026
August 19, 2026
September 16, 2026

In addition to the regular meetings listed above, the Board will conduct workshops at 6:30 p.m. at the Heritage Isles Clubhouse Library, 10630 Plantation Bay Drive, Tampa, Florida 33647, on the first Wednesday of the months as follows:

October 1, 2025
November 5, 2025
December 3, 2025
January 7, 2026
February 4, 2026
March 4, 2026
April 1, 2026
May 6, 2026
June 3, 2026
July 1, 2026
August 5, 2026
September 2, 2026