

Marsh Harbour
Community Development District

**Final Budget For
Fiscal Year 2026/2027
October 1, 2026 - September 30, 2027**

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FINAL BUDGET
MARSH HARBOUR COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2026/2027 BUDGET
REVENUES	
O & M Assessments	732,010
Debt Assessments	253,887
Other Revenues	0
Interest Income	1,320
TOTAL REVENUES	\$ 987,217
EXPENDITURES	
Supervisor Fees	11,000
Payroll Taxes - Employer	880
Engineering/Inspections	3,000
Lake Maintenance	11,000
Landscaping/Irrigation/Maintenance	160,000
Lighting	35,000
Security	390,000
Management	39,204
Secretarial	4,200
Legal	14,000
Assessment Roll	7,500
Audit Fees	3,600
Insurance	8,200
Legal Advertisements	1,300
Miscellaneous	800
Postage	300
Office Supplies	800
Dues & Subscriptions	175
Trustee Fee	2,500
Continuing Disclosure Fee	350
Website Management	2,000
Reserve/Contingency	5,000
TOTAL EXPENDITURES	\$ 700,809
REVENUES LESS EXPENDITURES	\$ 286,408
Bond Payments	(238,654)
BALANCE	\$ 47,754
County Appraiser & Tax Collector Fee	(19,718)
Discounts For Early Payments	(39,436)
EXCESS/ (SHORTFALL)	\$ (11,400)
Carryover Funds From Prior Year	11,400
NET EXCESS/ (SHORTFALL)	\$ -

DETAILED FINAL BUDGET
MARSH HARBOUR COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
REVENUES				
O & M Assessments	734,098	732,116	732,010	Expenditures Less Interest & Carryover/.94
Debt Assessments	254,275	253,887	253,887	Bond Payments/.94
Other Revenues	0	0	0	
Interest Income	17,641	1,200	1,320	Interest Projected At \$110 Per Month
TOTAL REVENUES	\$ 1,006,014	\$ 987,203	\$ 987,217	
EXPENDITURES				
Supervisor Fees	7,000	11,000	11,000	Supervisor Fees
Payroll Taxes - Employer	530	880	880	Projected At 8% Of Supervisor Fees
Engineering/Inspections	0	3,000	3,000	No Change From 2025/2026 Budget
Lake Maintenance	11,059	11,000	11,000	No Change From 2025/2026 Budget
Landscaping/Irrigation/Maintenance	140,252	150,000	160,000	2025/2026 Expenditure Through 1/31/26 = \$67,475
Lighting	32,162	35,000	35,000	No Change From 2025/2026 Budget
Security	368,614	380,000	390,000	2025/2026 Expenditure Through 1/31/26 = \$127,824
Management	37,116	38,184	39,204	CPI Adjustment
Secretarial	4,200	4,200	4,200	No Change From 2025/2026 Budget
Legal	12,820	14,000	14,000	No Change From 2025/2026 Budget
Assessment Roll	7,500	7,500	7,500	As Per Contract
Audit Fees	3,500	3,600	3,600	Accepted Amount For 2025/2026 Audit
Insurance	6,858	7,400	8,200	Fiscal Year 2024/2025 Expenditure Was \$7,269
Legal Advertisements	625	1,400	1,300	\$100 Decrease From 2025/2026 Budget
Miscellaneous	521	900	800	\$100 Decrease From 2025/2026 Budget
Postage	74	300	300	No Change From 2025/2026 Budget
Office Supplies	493	800	800	No Change From 2025/2026 Budget
Dues & Subscriptions	175	175	175	No Change From 2025/2026 Budget
Trustee Fee	2,500	2,500	2,500	No Change From 2025/2026 Budget
Continuing Disclosure Fee	350	350	350	No Change From 2025/2026 Budget
Website Management	2,000	2,000	2,000	No Change From 2025/2026 Budget
Reserve/Contingency	11,900	15,200	5,000	Reserve/Contingency
TOTAL EXPENDITURES	\$ 650,249	\$ 689,389	\$ 700,809	
REVENUES LESS EXPENDITURES	\$ 355,765	\$ 297,814	\$ 286,408	
Bond Payments	(243,256)	(238,654)	(238,654)	2027 Principal & Interest Payments
BALANCE	\$ 112,509	\$ 59,160	\$ 47,754	
County Appraiser & Tax Collector Fee	(4,928)	(19,720)	(19,718)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(33,488)	(39,440)	(39,436)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	\$ 74,093	\$ -	\$ (11,400)	
Carryover Funds From Prior Year	0	0	11,400	Carryover Funds From Prior Year
NET EXCESS/ (SHORTFALL)	\$ 74,093	\$ -	\$ -	

DETAILED FINAL DEBT SERVICE FUND BUDGET
MARSH HARBOUR COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025	FISCAL YEAR 2025/2026	FISCAL YEAR 2026/2027	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	11,087	1,000	1,500	Projected Interest For 2026/2027
NAV Tax Collection	243,256	238,654	238,654	Maximum Debt Service Collection
Total Revenues	\$ 254,343	\$ 239,654	\$ 240,154	
EXPENDITURES				
Principal Payments	165,000	135,000	145,000	Principal Payment Due In 2027
Interest Payments	63,828	94,694	87,064	Interest Payments Due In 2027
Bond Redemption	0	9,960	8,090	Estimated Excess Debt Collections
Total Expenditures	\$ 228,828	\$ 239,654	\$ 240,154	
Excess/ (Shortfall)	\$ 25,515	\$ -	\$ -	

Series 2015 Bond Refunding Information

Original Par Amount =	\$3,295,000	Annual Principal Payments Due =	May 1st
Interest Rate =	3.24% - 5.45%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	August 2015		
Maturity Date =	May 2035		
Par Amount As Of 1/1/26 =	\$1,805,000		

MARSH HARBOUR COMMUNITY DEVELOPMENT DISTRICT ASSESSMENT COMPARISON

	Fiscal Year 2023/2024 <u>Assessment*</u>	Fiscal Year 2024/2025 <u>Assessment*</u>	Fiscal Year 2025/2026 <u>Assessment*</u>	Fiscal Year 2026/2027 <u>Projected Assessment*</u>
O & M For Two Bedroom Units	\$ 1,689.05	\$ 1,821.22	\$ 1,821.19	\$ 1,820.93
<u>Debt For Two Bedroom Units</u>	<u>\$ 499.52</u>	<u>\$ 499.52</u>	<u>\$ 499.52</u>	<u>\$ 499.52</u>
Total For Two Bedroom Units	\$ 2,188.57	\$ 2,320.74	\$ 2,320.71	\$ 2,320.45
O & M For Three Bedroom Units	\$ 1,689.05	\$ 1,821.22	\$ 1,821.19	\$ 1,820.93
<u>Debt For Three Bedroom Units</u>	<u>\$ 684.28</u>	<u>\$ 684.28</u>	<u>\$ 684.28</u>	<u>\$ 684.28</u>
Total For Three Bedroom Units	\$ 2,373.33	\$ 2,505.50	\$ 2,505.47	\$ 2,505.21

* Assessments Include the Following :

4% Discount for Early Payments

1% County Tax Collector Fee

1% County Property Appraiser Fee

Community Information:

Two Bedroom Units	111
<u>Three Bedroom Units</u>	<u>291</u>
Total Units	402

Three Bedroom Information

Total Units	291
<u>Prepayments</u>	<u>1</u>
Billed For Debt	290