	FY 2025-26 *Approved* Budget			FY 2026-27 *Approved* Budget - Resolution 2026-19 08/31/2026			
	Assessments	**Other Sources of Funds**	**Expenditures**	**Assessments**	**Other Sources of Funds**	**Expenditures**	**Assessment % Change**
HGRD Operations & Maintenance							
Administration	$ 1,279,854	$ 163,170	$ 1,469,024	$ 1,297,962	$ 212,081	$ 1,510,043	1.4%
Food & Beverage	528,846	1,524,850	2,053,696	559,320	1,643,191	2,202,511	5.8%
Facilities Maintenance	1,019,841	9,000	1,028,841	1,088,899	10,400	1,099,299	6.8%
CLIS	355,794	267,109	621,028	361,098	272,407	633,505	1.5%
Fitness	63,650	3,235	66,885	58,459	3,550	62,009	-8.2%
Pro Shop	-	2,909,548	910,780	-	3,094,281	873,192	N/A
Golf Maintenance	-	-	1,998,768	-	-	2,221,089	N/A
Total Operations (rounded)	$ 3,247,985	$ 4,876,913	$ 8,124,898	$ 3,365,738	$ 5,235,910	$ 8,601,648	3.6%
** 2025-26 Budget & Projected Include $26k Net Unrestricted Allocation From Prior Year Surplus*							
** 2026-27 Budget Includes $30k Net Unrestricted Allocation From Prior Year Surplus*							
CapEx Def Maint Reserve	$ 617,500			$ 617,500			0.0%
Total Annual Assessment	$ 3,865,485			$ 3,983,238			3.0%

Golf Membership Fees	(pre-tax)	**2025-26**	**2026-27**	**% Change**
Resident Household		$ 5,880	$ 6,086	3.5%
Resident Single		3,675	3,804	3.5%
Tennis Association Fee		$ 4,200	$ 4,400	4.8%
New Owner Capital Assessment		$ 4,500	$ 4,700	4.4%

	2025-26 Annual	**2026-27 Annual**	**2026-27 Quarterly**	**$ Δ Annual**	**% Change**
O&M Assessment per lot: (rounded)		-	-		
O&M	$ 2,498	$ 2,589	$ 647	$ 91	3.6%
CapEx & Def Maint Reserve (Calc Based on Model)**	$ 475	$ 475	$ 119	$ -	0.0%
Total Assessment	2,973	3,064	766	91	3.0%

*** $50 annual increase included in reserve model to supplement the funding of the CLIS 2-wire project through fiscal year 2035*

Debt service (bond payments) are an amount of $1,424.58 per year, which will appear on your Lee County Property Tax bill

HERONS GLEN RECREATION DISTRICT 2026-2027 APPROVED CONSOLIDATED BUDGET - RESOLUTION 2026-19 08/31/2026

	Forward/Rsv from FY2025-26	Assessments	Other Sources of Funds	Appropriated Expenditures	Forward/Rsv to FY2027-28
HGRD Operations & Maintenance					
Administration	$ 30,000	$ 1,297,962	$ 212,081	$ 1,540,043	$ -
Food & Beverage	-	559,320	1,643,191	2,202,511	-
Facilities Maintenance	-	1,088,899	10,400	1,099,299	-
CLIS	-	361,098	272,407	633,505	-
Fitness	-	58,459	3,550	62,009	-
Pro Shop	-	-	3,094,281	873,192	-
Golf Maintenance	-	-	-	2,221,089	-
Total Operations	$ 30,000	$ 3,365,738	$ 5,235,910	$ 8,631,648	$ -
HGRD Reserves					
CapEx & Def Maint Reserve	$ 4,000,000	$ 617,500	$ -	$ 4,617,500	$ -
Golf Course Special Improvements	106,000	-	-	106,000	-
Losses Reserve Fund	650,000	-	-	650,000	-
Unrestricted Reserves	349,721	-	-	-	349,721
Total Reserves & Expenditures	$ 5,105,721	$ 617,500	$ -	$ 5,373,500	$ 349,721
Held by HGRD		$14,354,869		$14,354,869	
Series 2020 Bonds					
Bond Payment - Lee County Tax Collector	-	$ 1,851,954	$ -	$ -	$ -
Lee County Collections and Discounts	-	-	-	66,104	-
Debt Service	-	-	-	1,785,850	-
	$ -	$ 1,851,954	$ -	$ 1,851,954	$ -
Held by Bond Trustee - US Bank		$1,851,954		$1,851,954	
TOTAL FY2026 HERONS GLEN RECREATION DISTRICT	$ 5,135,721	$ 5,835,192	$ 5,235,910	$ 15,857,102	$ 349,721
GRAND TOTAL		**$16,206,823**		**$16,206,823**	