

BUDGET AMENDMENT RESOLUTION 2024-01

**A BUDGET AMENDMENT AMENDING THE HERITAGE OAK
PARK COMMUNITY DEVELOPMENT DISTRICT GENERAL
FUND BUDGET FOR FISCAL YEAR 2023**


WHEREAS, the Board of Supervisors, hereinafter referred to as the "Board", of Heritage Oak Park Community Development District, hereinafter referred to as "District", adopted a General Fund Budget for Fiscal Year 2023, and

WHEREAS, the Board desires to reallocate funds budgeted to reappropriate Revenues and Expenses approved during the Fiscal Year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF HERITAGE OAK PARK COMMUNITY DEVELOPMENT DISTRICT THE FOLLOWING:

1. The General Fund is hereby amended in accordance with Exhibit "A" attached.
2. This resolution shall become effective this 26th day of October, 2023 and be reflected in the monthly and Fiscal Year End 9/30/2023 Financial Statements and Audit Report of the District.

**Heritage Oak Park
Community Development District**

By: 
Paul Falduto, Jr., Chairman

Attest:

By: 
Robert Koncar, Secretary

Proposed Budget Amendment
Exhibit A
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	
REVENUES						
Interest - Investments	\$ 4,800	\$ -	\$ 4,800	\$ 20,168	\$ 15,368	
Interlocal Agreement	3,000	-	3,000	3,000	-	
Room Rentals	500	-	500	557	57	
Recreational Activity Fees	53,200	-	53,200	32,433	(20,767)	
Special Assmnts- Tax Collector	1,008,433	-	1,008,433	1,008,433	-	
Special Assmnts- Discounts	(40,337)	-	(40,337)	(36,906)	3,431	
Other Miscellaneous Revenues	3,800	-	3,800	33,403	29,603	
Gate Bar Code/Remotes	1,200	-	1,200	1,011	(189)	
Access Cards	600	-	600	70	(530)	
Insurance Reimbursements	-	410,942	410,942	410,942	-	
TOTAL REVENUES	1,035,196	410,942	1,446,138	1,473,111	26,973	101.87%
EXPENDITURES						
Administration						
P/R-Board of Supervisors	12,000	-	12,000	9,800	2,200	
FICA Taxes	918	-	918	750	168	
ProfServ-Engineering	10,000	-	10,000	7,380	2,620	
ProfServ-Legal Services	6,000	-	6,000	9,098	(3,098)	
ProfServ-Mgmt Consulting	69,540	-	69,540	69,540	-	
ProfServ-Special Assessment	11,788	-	11,788	11,788	-	
ProfServ-Trustee Fees	3,704	-	3,704	3,704	-	
Auditing Services	4,700	-	4,700	4,700	-	
Communication/Freight - Gen'l	1,500	-	1,500	795	705	
Insurance - General Liability	7,835	-	7,835	9,601	(1,766)	
R&M-ADA Compliance	1,553	-	1,553	2,032	(479)	
Legal Advertising	1,100	-	1,100	569	531	
Miscellaneous Services	3,000	-	3,000	1,892	1,108	
Misc-Bank Charges	2,400	-	2,400	-	2,400	
Misc-Assessment Collection Cost	20,169	-	20,169	19,431	738	
Office Supplies	360	-	360	-	360	
Annual District Filing Fee	175	-	175	175	-	
Total Administration	156,742	-	156,742	151,255	5,487	96.50%
Other Public Safety						
R&M-Gate	3,500	-	3,500	600	2,900	
R&M-Gatehouse	1,000	-	1,000	23,660	(22,660)	
R&M-Security Cameras	3,600	-	3,600	-	3,600	
Misc-Programs	1,500	-	1,500	715	785	
Total Other Public Safety	9,600	-	9,600	24,975	(15,375)	260.16%

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<u>Field</u>						
Contracts-Mgmt Services	135,661	-	135,661	135,661	-	
Contracts-Lake and Wetland	6,120	-	6,120	6,120	-	
Contracts-Landscape	91,784	-	91,784	91,784	-	
Contracts-Irrigation	49,188	-	49,188	50,136	(948)	
Utility - General	45,600	-	45,600	36,045	9,555	
Utility - Water & Sewer	13,600	-	13,600	11,491	2,109	
Insurance - General Liability	36,895	-	36,895	41,857	(4,962)	
R&M-Drainage	15,000	-	15,000	23,950	(8,950)	
R&M-Entry Feature	7,500	-	7,500	-	7,500	
R&M-Irrigation	31,400	-	31,400	54,959	(23,559)	
R&M-Lake	21,750	-	21,750	7,248	14,502	
R&M-Plant Replacement	12,000	-	12,000	86	11,914	
R&M-Trees and Trimming	12,500	-	12,500	1,425	11,075	
R&M-Pumps	2,160	-	2,160	5,069	(2,909)	
Misc-Special Projects	10,930	-	10,930	7,852	3,078	
Misc-Hurricane Expense	5,000	700,000	705,000	765,094	(60,094)	
Misc-Contingency	10,040	-	10,040	4,858	5,182	
Capital Outlay	25,560	-	25,560	8,266	17,294	
Total Field	532,688	700,000	1,232,688	1,251,901	(19,213)	101.56%
<u>Road and Street Facilities</u>						
R&M-Parking Lots	1,000	-	1,000	851	149	
R&M-Roads & Alleyways	4,000	-	4,000	-	4,000	
R&M-Sidewalks	15,000	-	15,000	11,745	3,255	
R&M-Streetlights	10,000	-	10,000	1,500	8,500	
Misc-Contingency	3,000	-	3,000	-	3,000	
Cap Outlay - Sidewalk Impr	10,000	-	10,000	-	10,000	
Cap Outlay - Streetlight Impr	5,000	-	5,000	-	5,000	
Reserve - Roads & Streetlights	15,369	-	15,369	-	15,369	
Total Road and Street Facilities	63,369	-	63,369	14,096	49,273	22.24%
<u>Parks and Recreation</u>						
Contracts-Mgmt Services	35,613	-	35,613	35,613	-	
Contracts-Janitorial Services	18,960	-	18,960	13,646	5,314	
Contracts-Pools	11,134	-	11,134	11,134	-	
Contracts-Pest Control	1,100	-	1,100	1,058	42	
Communication - Telephone	8,580	-	8,580	6,796	1,784	
R&M-Clubhouse	50,000	-	50,000	17,280	32,720	
R&M-Parks	15,000	-	15,000	7,398	7,602	
R&M-Pools	4,500	-	4,500	5,346	(846)	

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ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	
R&M-Tennis Courts	2,000	-	2,000	4,460	(2,460)	
Miscellaneous Services	2,400	-	2,400	2,070	330	
Holiday Decoration	750	-	750	-	750	
Misc-Cable TV Expenses	4,560	-	4,560	5,049	(489)	
Office Supplies	3,000	-	3,000	3,794	(794)	
Op Supplies - General	6,000	-	6,000	2,151	3,849	
Cap Outlay - Equipment	8,000	-	8,000	-	8,000	
Cap Outlay-Clubhouse	15,000	-	15,000	-	15,000	
Reserves- A/C	5,000	-	5,000	-	5,000	
Reserve - Roof	25,000	-	25,000	-	25,000	
Reserve - Swimming Pools	3,000	-	3,000	-	3,000	
Total Parks and Recreation	219,597	-	219,597	115,795	103,802	52.73%
Special Recreation Facilities						
Miscellaneous Services	4,500	-	4,500	1,134	3,366	
Misc-Event Expense	21,000	-	21,000	12,570	8,430	
Misc-Social Committee	26,700	-	26,700	16,232	10,468	
Misc-Trips and Tours	500	-	500	-	500	
Office Supplies	500	-	500	1,170	(670)	
Total Special Recreation Facilities	53,200	-	53,200	31,106	22,094	58.47%
TOTAL EXPENDITURES	1,035,196	700,000	1,735,196	1,589,128	146,068	91.58%
Excess (deficiency) of revenues Over (under) expenditures	-	(289,058)	(289,058)	(116,017)	173,041	
Net change in fund balance	-	(289,058)	(289,058)	(116,017)	173,041	
FUND BALANCE, BEGINNING (OCT 1, 2022)	931,690	931,690	1,863,380	931,690	(931,690)	
FUND BALANCE, ENDING	\$ 931,690	\$ 642,632	\$ 1,574,322	\$ 815,673	\$ (758,649)	