

RESOLUTION 2026-01

**WHEREAS**, the Board of Supervisors, hereinafter referred to as the "Board", of the Isles Bartram Park Community Development District, hereinafter referred to as "District", adopted a General Fund and Capital Reserve Fund Budget for fiscal year 2025, and

**WHEREAS**, the Board desires to reallocate funds budgeted to re-appropriate Revenues and Expenses approved during the Fiscal Year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ISLES OF BARTRAM PARK COMMUNITY DEVELOPMENT DISTRICT TO THE FOLLOWING:

1. The General Fund and Capital Reserve Fund Budget are hereby amended in accordance with Exhibit "A" attached.
2. This resolution shall become effective this 14h day of November, 2025 and be reflected in the monthly and fiscal Year End 9/30/25 Financial Statements and Audit Report of the District

*Isles Bartram Park*

*Community Development District*

by:   
Chairman

Attest:

by:   
Secretary

ISLES OF BARTRAM PARK CDD  
RESOLUTION 2026-01

EXHIBIT A

# Isles of Bartram Park

## Community Development District

### General Fund

#### Budget Amendment

For The Period Ending September 30, 2025

	Adopted	Increase	Amended	Actual
	Budget	(Decrease)	Budget	Thru 09/30/25
<b>Revenues:</b>				
Special Assessments - Tax Roll	\$ 317,987	\$ 5,186	\$ 323,172	\$ 323,172
Interest	3,414	4,075	7,489	7,489
<b>Total Revenues</b>	<b>\$ 321,401</b>	<b>\$ 9,260</b>	<b>\$ 330,661</b>	<b>\$ 330,661</b>
<b>Expenditures:</b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 4,000	\$ 400	4,400	\$ 4,400
PR-FICA	306	- 31	337	337
Engineering	12,000	-	12,000	-
Attorney	10,000	(5,000)	5,000	1,724
Annual Audit	4,100	-	4,100	4,100
Assessment Administration	5,618	-	5,618	5,618
Arbitrage Rebate	1,200	-	1,200	1,200
Dissemination Agent	7,866	-	7,866	7,866
Trustee Fees	8,800	-	8,800	8,800
Management Fees	54,694	-	54,694	54,694
Information Technology	1,800	-	1,800	1,800
Website Maintenance	1,200	-	1,200	1,200
Telephone	150	(100)	50	49
Postage & Delivery	500	-	500	414
Insurance General Liability/Public Officials	12,854	(517)	12,337	12,337
Printing & Binding	500	(300)	200	178
Legal Advertising	1,265	(600)	665	568
Other Current Charges	1,000	(300)	700	627
Office Supplies	200	(196)	4	4
Dues, Licenses & Subscriptions	175	-	175	175
<b>Total General &amp; Administrative</b>	<b>\$ 128,228</b>	<b>\$ (6,582)</b>	<b>\$ 121,646</b>	<b>\$ 106,090</b>
<b><u>Operations &amp; Maintenance</u></b>				
<b>Field Expenditures</b>				
Landscape Maintenance (Yellowstone)	\$ 64,972	\$ -	\$ 64,972	\$ 50,379
Lake Maintenance (First Choice Aquatics)	33,700	(3,500)	30,200	30,200
Waterfall/Entry Pond Maintenance	11,500	(4,000)	7,500	6,696
Lake Fountains Maintenance (First Coast Aquatics)	14,000	(10,510)	3,490	3,490
Management	6,000	-	6,000	6,000
Utilities	10,000	(3,500)	6,500	5,744
General Maintenance	3,000	3,173	6,173	6,173
<b>Subtotal Field Expenditures</b>	<b>\$ 143,172</b>	<b>\$ (18,337)</b>	<b>\$ 124,835</b>	<b>\$ 108,682</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 143,172</b>	<b>\$ (18,337)</b>	<b>\$ 124,835</b>	<b>\$ 108,682</b>
<b>Total Expenditures</b>	<b>\$ 271,400</b>	<b>\$ (24,919)</b>	<b>\$ 246,481</b>	<b>\$ 214,773</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 50,000</b>	<b>\$ 34,180</b>	<b>\$ 84,180</b>	<b>\$ 115,888</b>
<b><u>Other Financing Sources/(Uses):</u></b>				
Capital Reserve Fund	(50,000)	-	(50,000)	(50,000)
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (50,000)</b>	<b>\$ -</b>	<b>\$ (50,000)</b>	<b>\$ (50,000)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 0</b>	<b>\$ 34,180</b>	<b>\$ 34,180</b>	<b>\$ 65,888</b>
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 146,898</b>	<b>\$ 146,898</b>
<b>Fund Balance - Ending</b>	<b>\$ 0</b>	<b>\$ 34,180</b>	<b>\$ 181,078</b>	<b>\$ 212,786</b>

Isles of Bartram Park  
Community Development District  
Capital Reserve Fund  
Budget Amendment  
For The Period Ending September 30, 2025

	Adopted	Increase	Amended	Actual
	Budget	(Decrease)	Budget	Thru 09/30/25
<b>Revenues</b>				
Capital Reserve Transfer In	\$ 50,000	\$ -	\$ 50,000	\$ 50,000
Interest	-	3,174	3,174	3,174
<b>Total Revenues</b>	<b>\$ 50,000</b>	<b>\$ 3,174</b>	<b>\$ 53,174</b>	<b>\$ 53,174</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ 32,550	\$ 32,550	\$ 32,550
Repairs and Maintenance	-	13,952	13,952	13,952
Other Service Charges	-	215	215	215
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 46,717</b>	<b>\$ 46,717</b>	<b>\$ 46,717</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 50,000</b>	<b>\$ (43,543)</b>	<b>\$ 6,457</b>	<b>\$ 6,457</b>
<b>Other Financing Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 50,000</b>	<b>\$ (43,543)</b>	<b>\$ 6,457</b>	<b>\$ 6,457</b>
<b>Fund Balance - Beginning</b>	<b>\$ 50,923</b>	<b>\$ -</b>	<b>\$ 50,923</b>	<b>\$ 92,361</b>
<b>Fund Balance - Ending</b>	<b>\$ 100,923</b>	<b>\$ (43,543)</b>	<b>\$ 57,380</b>	<b>\$ 98,818</b>