Beacon Tradeport

Community Development District

Proposed Budget
Fiscal Year 2027

Presented by:

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Beacon Tradeport

Community Development District

Proposed Budget
General Fund

Description	Adopted Budget Fiscal Year 2026	Actuals Through 4/30/26	Projected Next 5 Months	Projected Through 9/30/26	Proposed Budget Fiscal Year 2027
REVENUES:					
Special Assessments - Tax Roll	$ 514,708	$ 497,806	$ 16,902	$ 514,708	$ 514,708
Special Assessments - Direct Bill	160,000	160,000	-	160,000	160,000
Interest Income	10,000	23,605	16,861	40,466	30,000
Cost Sharing Revenues	4,555	3,352	-	3,352	3,352
TOTAL REVENUES	**$ 689,263**	**$ 684,763**	**$ 33,763**	**$ 718,526**	**$ 708,060**
EXPENDITURES:					
General and Administrative					
Engineering	$ 45,000	$ 7,034	$ 18,750	$ 25,784	$ 45,000
Assessment Roll Administration	2,000	2,000	-	2,000	2,000
Attorney	25,000	12,810	10,417	23,227	25,000
Annual Audit	5,900	5,900	-	5,900	6,000
Arbitrage Calculation	1,800	600	1,200	1,800	1,200
Trustee Fees	24,750	8,527	16,223	24,750	12,572
Management Fees	64,256	37,483	26,774	64,256	68,112
Information Technology	1,000	583	416	1,000	1,000
Website Maintenance	3,000	1,750	1,250	3,000	3,000
Postage and Delivery	750	244	174	418	750
Insurance General Liability	11,796	10,629	-	10,629	11,514
Printing and Binding	750	1	1	1	-
Rental and Leases	2,400	1,400	1,000	2,400	2,400
Legal Advertising	1,500	-	1,500	1,500	1,500
Other Current Charges	1,500	105	625	730	1,000
Office Supplies	250	-	-	-	-
Dues, Licenses and Subscriptions	175	175	-	175	175
Holiday Lighting	59,740	59,740	-	59,740	59,740
TOTAL GENERAL AND ADMINISTRATIVE	**$ 251,566**	**$ 148,980**	**$ 78,329**	**$ 227,309**	**$ 240,962**

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Proposed Budget

General Fund

Description	Adopted Budget Fiscal Year 2026	Actuals Through 4/30/26	Projected Next 5 Months	Projected Through 9/30/26	Proposed Budget Fiscal Year 2027
Operations and Maintenance					
Lake Maintenance	$ 6,538	$ 3,814	$ 2,724	$ 6,538	$ 6,538
Storm Drain Cleaning	130,000	-	130,000	130,000	130,000
Mosquito Control	102,000	59,500	42,500	102,000	102,000
Electric	15,000	4,143	3,551	7,695	10,000
Repairs and Maintenance	3,500	-	3,500	3,500	3,500
Contingencies	10,000	1,000	9,000	10,000	10,000
Capital Outlay	10,000	-	10,000	10,000	10,000
Reserves	160,659	-	160,659	160,659	195,060
TOTAL OPERATIONS AND MAINTENANCE	**$ 437,697**	**$ 68,457**	**$ 361,935**	**$ 430,392**	**$ 467,098**
TOTAL EXPENDITURES	**$ 689,263**	**$ 217,437**	**$ 440,264**	**$ 657,701**	**$ 708,060**
Other Sources/(Uses)					
Transfer In/(Out)	$ -	$ 693,490	$ -	$ 693,490	$ -
TOTAL OTHER SOURCES/(USES)	**$ -**	**$ 693,490**	**$ -**	**$ 693,490**	**$ -**
EXCESS REVENUES (EXPENDITURES)	**$ (0)**	**$ 1,160,816**	**$ (406,501)**	**$ 754,316**	**$ 0**

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Exhibit "A"

Allocation of Reserves

DESCRIPTION		
Beginning Fund Balance - 10/1/25	$	720,964
Net change in Fund Balance - Fiscal Year 2026		914,975
Total Funds Available (Estimated) - 9/30/26		**1,635,939**
ALLOCATION OF AVAILABLE FUNDS		
Funding for First Quarter Operating Expenses [1]		(128,250)
Reserved for Undesignated Industrial Reserves [2]		(569,755)
Reserved for Surplus Funds Remaining Following Retirement of Series 2012A Bonds [3]		(693,490)
Net Municipal Development Contributions [4]		(204,368)
Total Allocation of Available Funds		**(1,595,863)**
Total Unassigned Cash (Estimated) - 9/30/26	**$**	**40,075**

Notes

[1] Represents approximately 3 months of operating expenditures

[3] Increase in reserves resulting from surplus remaining after payoff of Series 2012A Bonds

[4] Amounts received from the city of Sweetwater for anticipated growth-related infrastructure needs; amounts are pending final determination of authorized use

RESERVED FOR UNDESIGNATED INDUSTRIAL RESERVES [2]		
Beginning Balance - 5/1/26	$	409,096
Estimated Increase in Reserves during Fiscal Year 2026		160,659
Total Funds Reserved for Undesignated Industrial Reserves - 9/30/26 (Estimated)	**$**	**569,755**

RESERVED FOR UNDESIGNATED INDUSTRIAL RESERVES		
Beginning Balance - 10/1/26 (Estimated)	$	569,755
Estimated Increase in Reserves during Fiscal Year 2027		195,060
Total Funds Reserved for Undesignated Industrial Reserves - 9/30/27 (Estimated)	**$**	**764,815**

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Community Development District

Budget Narrative

REVENUES

Special Assessments - Tax Roll & Direct Bill
The District will levy a non ad-valorem special assessment on all taxable property within the District to fund all of the general operating expenditures for the fiscal year.

Interest Income
The District earns interest on the monthly average collected balance for each of its investment accounts.

Cost Sharing Revenues
Amounts billed in connection with Drainage, Detention, Retention and Flowage Easement Agreement.

Expenditures - General and Administrative

Engineering
The District's engineer will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

Assessment Roll Administration
GMS SF, LLC provides assessment services for closing lot sales, assessment roll services with the local tax collector and financial advisory services.

Attorney
The District's attorney will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Annual Audit
The District is required to conduct an annual audit of its financial records by an independent certified public accounting firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement.

Arbitrage Calculation
The District is required to annually have an arbitrage rebate calculation on the District's Series 2014 and 2017 Special Assessment Bonds. Currently the District has contracted Grau & Associates, an independent certified public accounting firm, to calculate the rebate liability and submit a report to the District.

Trustee Fees
The District issued Series 2014 and 2017 Special Assessment Bonds. The amount of the trustee fees is based on the agreement between the trustee and the District.

Management Fees
The District receives management, accounting and administrative services as part of a management agreement with Governmental Management Services-South Florida, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the management agreement.

Information Technology
The District processes all of its financial activities, i.e., accounts payable, financial statements, etc. on a main frame computer leased by Governmental Management Services – South Florida, LLC.

Website Maintenance
Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding compliance issues. This website will be maintained by GMS-SF, LLC and updated monthly.

Postage and Delivery
Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance General Liability
The District's general liability and public officials liability insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies.

Printing and Binding
Copies used in the preparation of agenda packages, required mailings, and other special projects.

Expenditures - General and Administrative (Continued)

Rentals and Leases
The District will be charged $200 per month for office rent from Governmental Management Services – South Florida, LLC, for the District's administrative office located in Fort Lauderdale.

Legal Advertising
The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Other Current Charges
This includes monthly bank charges and any other miscellaneous expenses that incur during the fiscal year.

Office Supplies
Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Due, Licenses and Subscriptions
The District is required to pay an annual fee to the Department of Economic Opportunity Community Affairs for $175.

Holiday Lighting
The District has contracted with Holiday Outdoor Décor to provide the holiday lighting throughout the District.

Expenditures – Operations and Maintenance

Lake Management
Monthly water management services to all the lakes throughout the District.

Storm Drain Cleaning
Annual storm drain cleaning for all storm drains throughout the District.

Mosquito Control
Monthly truck mount adulticide service for mosquito control to 348 acres.

Electric
The cost of electricity for Beacon Tradeport CDD for the irrigation pumps.

Repairs and Maintenance
Scheduled and unscheduled repairs and maintenance to the District's irrigation system and storm drains.

Contingencies
Unanticipated expenses that may occur during the fiscal year to the irrigation system and storm drains.

Capital Outlay
Represents any minor capital expenditures the District may need to make during the fiscal year.

Reserves
Funds set aside for a future use to replace any capital item.

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Proposed Budget

Series 2014A Special Assessment Refunding Bonds

Description	Adopted Budget Fiscal Year 2026	Actuals Through 4/30/26	Projected Next 5 Months	Projected Through 9/30/26	Proposed Budget Fiscal Year 2027
REVENUES:					
Special Assessments - Tax Roll	$ 5,536,661	$ 5,545,356	$ -	$ 5,545,356	$ 5,640,062
Interest Earnings	61,341	258,780	105,517	364,297	2,000
Carry Forward Surplus [1]	650,698	-	766,381	766,381	444,758
TOTAL REVENUES	**$ 6,248,700**	**$ 5,804,135**	**$ 871,898**	**$ 6,676,033**	**$ 6,086,820**
EXPENDITURES:					
Interest - 11/1	$ 659,248	$ 659,248	$ -	$ 659,248	$ 210,202
Interest - 5/1	439,452	-	422,028	422,028	206,775
Principal - 5/1	5,150,000	-	5,150,000	5,150,000	5,315,000
TOTAL EXPENDITURES	**$ 6,248,700**	**$ 659,248**	**$ 5,572,028**	**$ 6,231,275**	**$ 5,731,976**
EXCESS REVENUES (EXPENDITURES)	**$ 0**	**$ 5,144,888**	**$ (4,700,130)**	**$ 444,758**	**$ 354,843**

[1] Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27	$118,287
	$118,287

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Amortization Schedule

Series 2014A Special Assessment Refunding Bonds

Period	Outstanding Balance	Principal	Interest	Annual Debt Service
05/01/26	$ 17,305,000	$ 5,150,000	$ 294,384	$ 5,536,660.80
11/01/26	12,155,000	-	210,202	
05/01/27	12,155,000	5,315,000	206,775	5,640,061.77
11/01/27	6,840,000	-	118,287	
05/01/28	6,840,000	6,840,000	117,001	6,957,001.43
Total		**$ 17,305,000**	**$ 1,245,912**	**$ 18,133,724**

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Proposed Budget

Series 2017A Special Assessment Bonds

Description	Adopted Budget Fiscal Year 2026	Actuals Through 4/30/26	Projected Next 5 Months	Projected Through 9/30/26	Proposed Budget Fiscal Year 2027
REVENUES:					
Special Assessments-On Roll	$ 321,199	$ 314,580	$ 6,620	$ 321,199	$ 321,199
Interest Earnings	-	6,938	1,300	8,238	-
Carry Forward Surplus [1]	203,845	-	205,575	205,575	213,562
TOTAL REVENUES	**$ 525,044**	**$ 321,517**	**$ 213,495**	**$ 535,012**	**$ 534,761**
EXPENDITURES:					
Interest - 11/1	$ 70,725	$ 70,725	$ -	$ 70,725	$ 67,620
Interest - 5/1	70,725	-	70,725	70,725	67,620
Principal - 5/1	180,000	-	180,000	180,000	185,000
TOTAL EXPENDITURES	**$ 321,450**	**$ 70,725**	**$ 250,725**	**$ 321,450**	**$ 320,240**
EXCESS REVENUES (EXPENDITURES)	**$ 203,594**	**$ 250,792**	**$ (37,230)**	**$ 213,562**	**$ 214,521**

[1] Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27	$64,429
	$64,429

Beacon Tradeport

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Amortization Schedule

Series 2017A Special Assessment Bonds

Period	Outstanding Balance	Principal	Interest	Annual Debt Service
05/01/26	$ 4,100,000	$ 180,000	$ 70,725	
11/01/26	3,920,000	-	67,620	318,345.00
05/01/27	3,920,000	185,000	67,620	
11/01/27	3,735,000	-	64,429	317,048.75
05/01/28	3,735,000	195,000	64,429	
11/01/28	3,540,000	-	61,065	320,493.75
05/01/29	3,540,000	200,000	61,065	
11/01/29	3,340,000	-	57,615	318,680.00
05/01/30	3,340,000	205,000	57,615	
11/01/30	3,135,000	-	54,079	316,693.75
05/01/31	3,135,000	215,000	54,079	
11/01/31	2,920,000	-	50,370	319,448.75
05/01/32	2,920,000	220,000	50,370	
11/01/32	2,700,000	-	46,575	316,945.00
05/01/33	2,700,000	230,000	46,575	
11/01/33	2,470,000	-	42,608	319,182.50
05/01/34	2,470,000	240,000	42,608	
11/01/34	2,230,000	-	38,468	321,075.00
05/01/35	2,230,000	245,000	38,468	
11/01/35	1,985,000	-	34,241	317,708.75
05/01/36	1,985,000	255,000	34,241	
11/01/36	1,730,000	-	29,843	319,083.75
05/01/37	1,730,000	265,000	29,843	
11/01/37	1,465,000	-	25,271	320,113.75
05/01/38	1,465,000	275,000	25,271	
11/01/38	1,190,000	-	20,528	320,798.75
05/01/39	1,190,000	280,000	20,528	
11/01/39	910,000	-	15,698	316,225.00
05/01/40	910,000	290,000	15,698	
11/01/40	620,000	-	10,695	316,392.50
05/01/41	620,000	305,000	10,695	
11/01/41	315,000	-	5,434	321,128.75
05/01/42	315,000	315,000	5,434	
Total		**$ 4,275,000**	**$ 1,464,266**	**$ 5,418,833**