

# *Beacon Tradeport*

*Community Development District*

*Adopted Budget  
Fiscal Year 2026*

*Presented by:*



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**Beacon Tradeport**  
**Community Development District**  
**Adopted Budget**  
**General Fund**

Description	Adopted Budget Fiscal Year 2025	Actuals Through 4/30/25	Projected Next 5 Months	Projected Through 9/30/25	Adopted Budget Fiscal Year 2026
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**REVENUES:**

Special Assessments - Tax Roll	\$ 514,708	\$ 503,925	\$ 13,458	\$ 517,383	\$ 514,708
Special Assessments - Direct Bill	160,000	160,000	-	160,000	160,000
Interest Income	10,000	14,631	10,451	25,082	10,000
Cost Sharing Revenues	4,555	4,555	(0)	4,555	4,555

<b>TOTAL REVENUES</b>	<b>\$ 689,263</b>	<b>\$ 683,112</b>	<b>\$ 23,908</b>	<b>\$ 707,020</b>	<b>\$ 689,263</b>
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**EXPENDITURES:**

**General and Administrative**

Engineering	\$ 45,000	\$ 12,598	\$ 26,250	\$ 38,848	\$ 45,000
Assessment Roll Administration	2,000	2,000	-	2,000	2,000
Attorney	20,000	11,513	12,088	23,601	25,000
Annual Audit	7,000	5,800	-	5,800	5,900
Arbitrage Calculation	1,800	-	1,800	1,800	1,800
Trustee Fees	24,750	13,436	11,314	24,750	24,750
Management Fees	60,619	35,361	25,258	60,619	64,256
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	191	375	566	750
Insurance General Liability	10,437	10,088	-	10,088	11,796
Printing and Binding	750	8	375	383	750
Rental and Leases	2,400	1,400	1,000	2,400	2,400
Legal Advertising	1,200	1,343	-	1,343	1,500
Other Current Charges	1,500	810	625	1,435	1,500
Office Supplies	250	-	-	-	250
Dues, Licenses and Subscriptions	175	175	-	175	175
Holiday Lighting	59,740	59,740	-	59,740	59,740

<b>TOTAL GENERAL AND ADMINISTRATIVE</b>	<b>\$ 242,370</b>	<b>\$ 156,796</b>	<b>\$ 80,751</b>	<b>\$ 237,546</b>	<b>\$ 251,566</b>
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**Beacon Tradeport**  
**Community Development District**  
**Adopted Budget**  
**General Fund**

Description	Adopted Budget Fiscal Year 2025	Actuals Through 4/30/25	Projected Next 5 Months	Projected Through 9/30/25	Adopted Budget Fiscal Year 2026
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**Operations and Maintenance**

Lake Maintenance	\$ 6,538	\$ 3,814	\$ 2,724	\$ 6,538	\$ 6,538
Storm Drain Cleaning	100,000	-	100,000	100,000	130,000
Mosquito Control	102,000	59,500	42,500	102,000	102,000
Electric	15,000	6,157	4,618	10,775	15,000
Repairs and Maintenance	3,500	-	3,500	3,500	3,500
Contingencies	10,000	1,500	8,500	10,000	10,000
Capital Outlay	10,000	-	10,000	10,000	10,000
Reserves	199,855	-	199,855	199,855	160,659
<b>TOTAL OPERATIONS AND MAINTENANCE</b>	<b>\$ 446,893</b>	<b>\$ 70,971</b>	<b>\$ 371,697</b>	<b>\$ 442,668</b>	<b>\$ 437,697</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 689,263</b>	<b>\$ 227,767</b>	<b>\$ 452,448</b>	<b>\$ 680,215</b>	<b>\$ 689,263</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ (0)</b>	<b>\$ 455,345</b>	<b>\$ (428,539)</b>	<b>\$ 26,805</b>	<b>\$ (0)</b>

**Beacon Tradeport**  
**Community Development District**  
**Exhibit "A"**  
**Allocation of Reserves**

**DESCRIPTION**

Beginning Fund Balance - 10/1/24	\$	534,375
Net change in Fund Balance - Fiscal Year 2025		26,805
<b>Total Funds Available (Estimated) - 9/30/25</b>		<b>561,180</b>

**ALLOCATION OF AVAILABLE FUNDS**

Funding for First Quarter Operating Expenses: <sup>(1)</sup>		(132,151)
Reserved for Undesignated Industrial Reserves: <sup>(2)</sup>		(393,537)
<b>Total Allocation of Available Funds</b>		<b>(525,688)</b>

<b>Total Unassigned Cash (Estimated) - 9/30/25</b>	<b>\$</b>	<b>35,492</b>
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Notes

<sup>(1)</sup> Represents approximately 3 months of operating expenditures

**RESERVED FOR UNDESIGNATED INDUSTRIAL RESERVES <sup>(2)</sup>**

Beginning Balance - 2/28/25	\$	193,682
Estimated Increase in Reserves during Fiscal Year 2025 <sup>(3)</sup>		199,855
<b>Total Funds Reserved for Undesignated Industrial Reserves - 9/30/25 (Estimated)</b>	<b>\$</b>	<b>393,537</b>

**RESERVED FOR UNDESIGNATED INDUSTRIAL RESERVES**

Beginning Balance - 10/1/25 (Estimated)	\$	393,537
Estimated Increase in Reserves during Fiscal Year 2026 <sup>(3)</sup>		160,659
<b>Total Funds Reserved for Undesignated Industrial Reserves - 9/30/26 (Esimtated)</b>	<b>\$</b>	<b>554,196</b>

Notes

<sup>(3)</sup> Increase in reserves resulting from savings due to payoff of Series 2012A Bonds on May 1, 2025

**Beacon Tradeport**  
**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**

GMSF, 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 2012, 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 2012, 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.

**Beacon Tradeport**  
**Community Development District**  
**Budget Narrative**

**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.

**Beacon Tradeport**  
**Community Development District**  
**Adopted Budget**  
**Series 2014A Special Assessment Refunding Bonds**

Description	Adopted Budget Fiscal Year 2025	Actuals Through 4/30/25	Projected Next 5 Months	Projected Through 9/30/25	Adopted Budget Fiscal Year 2026
<b>REVENUES:</b>					
Special Assessments - Tax Roll	\$ 5,571,756	\$ 5,568,713	\$ -	\$ 5,568,713	\$ 6,296,815
Interest Earnings	2,000	422,846	10,500	433,346	2,000
Carry Forward Surplus <sup>(1)</sup>	1,010,444	-	930,444	930,444	650,698
<b>TOTAL REVENUES</b>	<b>\$ 6,584,200</b>	<b>\$ 5,991,559</b>	<b>\$ 940,944</b>	<b>\$ 6,932,503</b>	<b>\$ 6,949,513</b>
<b>EXPENDITURES:</b>					
Interest - 11/1	\$ 614,026	\$ 718,540	\$ -	\$ 718,540	\$ 643,884
Special Call - 11/1	-	55,000	-	55,000	-
Interest - 5/1	614,026	-	638,265	638,265	643,884
Principal - 5/1	4,870,000	-	4,870,000	4,870,000	5,150,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,098,051</b>	<b>\$ 773,540</b>	<b>\$ 5,508,265</b>	<b>\$ 6,281,805</b>	<b>\$ 6,437,768</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 486,149</b>	<b>\$ 5,218,019</b>	<b>\$(4,567,321)</b>	<b>\$ 650,698</b>	<b>\$ 511,746</b>

<sup>(1)</sup> Carry Forward is Net of Reserve Requirement

Interest Due 11/1/26	\$502,931
	\$502,931

**Beacon Tradeport**  
**Community Development District**  
**Amortization Schedule**  
**Series 2014A Special Assessment Refunding Bonds**

Period	Outstanding Balance	Principal	Interest	Annual Debt Service
05/01/25	\$ 22,566,362	\$ 4,940,000	\$ 639,265	\$ -
11/01/25	17,626,362	-	643,884	6,223,148.94
05/01/26	17,626,362	5,150,000	643,884	
11/01/26	12,476,362	-	502,931	6,296,815.00
05/01/27	12,476,362	5,445,000	502,931	
11/01/27	7,031,362	-	355,987	6,303,918.04
05/01/28	7,031,362	7,031,362	355,987	
<b>Total</b>	<b>\$ 22,566,362</b>	<b>\$ 22,566,362</b>	<b>\$ 3,644,869</b>	<b>\$ 18,823,882</b>

**Beacon Tradeport**  
**Community Development District**  
**Adopted Budget**  
**Series 2017A Special Assessment Bonds**

Description	Adopted Budget Fiscal Year 2025	Actuals Through 4/30/25	Projected Next 5 Months	Projected Through 9/30/25	Adopted Budget Fiscal Year 2026
<b>REVENUES:</b>					
Special Assessments-On Roll	\$ 321,199	\$ 317,033	\$ 5,429	\$ 322,461	\$ 321,199
Interest Earnings	-	8,271	2,500	10,771	-
Carry Forward Surplus <sup>(1)</sup>	198,100	-	193,100	193,100	203,845
<b>TOTAL REVENUES</b>	<b>\$ 519,299</b>	<b>\$ 325,303</b>	<b>\$ 201,029</b>	<b>\$ 526,332</b>	<b>\$ 525,044</b>
<b>EXPENDITURES:</b>					
Interest - 11/1	\$ 73,744	\$ 73,744	-	\$ 73,744	\$ 70,725
Interest - 5/1	73,744	-	73,744	73,744	70,725
Principal - 5/1	175,000	-	175,000	175,000	180,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 322,488</b>	<b>\$ 73,744</b>	<b>\$ 248,744</b>	<b>\$ 322,488</b>	<b>\$ 321,450</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 196,812</b>	<b>\$ 251,560</b>	<b>\$ (47,715)</b>	<b>\$ 203,845</b>	<b>\$ 203,594</b>

<sup>(1)</sup> Carry Forward is Net of Reserve Requirement

Interest Due 11/1/26 \$67,620  
\$67,620

**Beacon Tradeport**  
**Community Development District**  
**Amortization Schedule**  
**Series 2017A Special Assessment Bonds**

Period	Outstanding Balance	Principal	Interest	Annual Debt Service
05/01/25	\$ 4,275,000	\$ 175,000	\$ 73,744	\$ -
11/01/25	4,100,000	-	70,725	319,468.75
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	
<b>Total</b>	<b>\$ 4,275,000</b>	<b>\$ 1,464,266</b>	<b>\$ 5,418,833</b>	

**Beacon Tradeport**  
**Community Development District**  
**Non-Ad Valorem Assessments Comparison**

	Fiscal Year 2026 Maintenance Assessment*	Fiscal Year 2026 Debt Assessment*	Fiscal Year 2026 Debt Assessment*
		Refinanced Series	Series 2017 Bonds
Commercial Area - Series 2014	\$0.10 (1)	\$3.95 (1)	\$0.07 (2)
Industrial Area - Series 2012	\$0.18 (1)	\$0.41 (1)	\$0.07 (2)

(1) Assessment per sq. ft of outstanding assigned development rights for Series 2012 or 2014 Bonds  
(2) Assessment per sq.ft of assigned development rights for Series 2017 Bonds  
\* Includes 4% for early payment discount and 1% Collection Cost

	Fiscal Year 2025 Maintenance Assessment*	Fiscal Year 2025 Debt Assessment*	Fiscal Year 2025 Debt Assessment*
		Refinanced Series	Series 2017 Bonds
Commercial Area - Series 2014	\$0.10 (1)	\$3.49 (1)	\$0.07 (2)
Industrial Area - Series 2012	\$0.18 (1)	\$0.41 (1)	\$0.07 (2)

(1) Assessment per sq. ft of outstanding assigned development rights for Series 2012 or 2014 Bonds  
(2) Assessment per sq.ft of assigned development rights for Series 2017 Bonds  
\* Includes 4% for early payment discount and 1% Collection Cost