

Sail Harbour
Community Development District

**Amended Final Budget For
Fiscal Year 2025/2026
October 1, 2025 - September 30, 2026**

CONTENTS

- I AMENDED FINAL OPERATING FUND BUDGET**
- II AMENDED FINAL DEBT SERVICE FUND BUDGET**

AMENDED FINAL BUDGET
SAIL HARBOUR COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 9/29/26
REVENUES			
O & M Assessments	68,771	68,792	68,792
Debt Assessments	509,434	509,783	509,783
Other Revenues	0	0	0
Interest Income	1,440	1,875	1,827
TOTAL REVENUES	\$ 579,645	\$ 580,450	\$ 580,402
EXPENDITURES			
Supervisor Fees	7,000	3,600	3,600
Payroll Taxes (Employer)	560	275	275
Engineering/Inspections	12,500	19,500	16,348
Pipe Maintenance/Replacement	37,500	32,000	22,000
Stormwater Videotaping	5,000	2,500	0
Management	24,000	24,000	24,000
Legal	6,500	6,500	5,420
Assessment Roll	5,000	5,000	5,000
Audit Fees	3,600	3,600	3,600
Arbitrage Rebate Fee	500	500	500
Travel	500	80	45
Insurance	6,800	6,761	6,761
Legal Advertisements	1,350	1,400	1,063
Miscellaneous	2,500	1,000	405
Postage	325	550	535
Office Supplies	425	550	520
Dues & Subscriptions	175	175	175
Trustee Fee	4,400	4,606	4,606
Website Management	1,500	1,500	1,500
TOTAL EXPENDITURES	\$ 120,135	\$ 114,097	\$ 96,353
REVENUES LESS EXPENDITURES	\$ 459,510	\$ 466,353	\$ 484,049
Bond Payments	(478,868)	(490,220)	(490,220)
BALANCE	\$ (19,358)	\$ (23,867)	\$ (6,171)
County Appraiser & Tax Collector Fee	(11,564)	(1,311)	(1,311)
Discounts For Early Payments	(23,128)	(20,860)	(20,860)
EXCESS/ (SHORTFALL)	\$ (54,050)	\$ (46,038)	\$ (28,342)
Carryover From Prior Year	54,050	54,050	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ 8,012	\$ (28,342)

FUND BALANCE AS OF 9/30/25
FY 2025/2026 ACTIVITY
FUND BALANCE AS OF 9/30/26

\$102,893
(\$46,038)
\$56,855

Notes

Carryover From Prior Year Of \$54,050 Was Used To Reduce Fiscal Year 2025/2026 Assessments.

AMENDED FINAL BUDGET
SAIL HARBOUR COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 9/29/26
REVENUES			
Interest Income	1,000	18,411	17,411
NAV Tax Collection	478,868	490,220	490,220
Bond Prepayments	0	15,466	15,466
Total Revenues	\$ 479,868	\$ 524,097	\$ 523,097
EXPENDITURES			
Principal Payments	340,000	340,000	340,000
Interest Payments	138,379	145,635	145,635
Bond Redemption	1,489	0	0
Total Expenditures	\$ 479,868	\$ 485,635	\$ 485,635
Excess/ (Shortfall)	\$ -	\$ 38,462	\$ 37,462

FUND BALANCE AS OF 9/30/25	\$491,357
FY 2025/2026 ACTIVITY	\$38,462
FUND BALANCE AS OF 9/30/26	\$529,819

Notes

Reserve Fund Balance = \$191,752*. Revenue Fund Balance = \$319,092*.

Prepayment Fund Balance = \$18,975*.

Revenue Fund Balance To Be Used To Make 11/1/2026 Interest Payment Of \$67,160.

Prepayment Fund Balance To Be Used To Make 11/1/2026 Extraordinary Principal Payment Of \$15,000.

* Approximate Amounts

Series 2015 Bond Refunding Information

Original Par Amount =	\$6,775,000	Annual Principal Payments Due:
Interest Rate =	3.60%	May 1st
Issue Date =	February 2015	Annual Interest Payments Due:
Maturity Date =	May 2036	May 1st & November 1st

Par Amount As Of 9/30/26 = \$3,650,000