Exhibit A

Hilliard Isle

Community Development District

Proposed Budget

FY2026 - FY2027

Table of Contents

1 General Fund

2-4 General Fund Narrative

Hilliard Isle
Community Development District
Proposed Budget
General Fund

Description	Proposed Budget FY2026*	Proposed Budget FY2027
Revenues		
Developer Contributions	$ 39,226	$ 142,128
Total Revenues	**$ 39,226**	**$ 142,128**
Expenditures		
General & Administrative		
Supervisor Fees	$ 3,000	$ 12,000
FICA Expenditures	$ 230	$ 918
Engineering	$ 3,750	$ 15,000
Attorney	$ 6,250	$ 25,000
Audit Fees	$ -	$ 4,000
Assessment Administration	$ -	$ 6,000
Arbitrage	$ -	$ 450
Dissemination	$ -	$ 5,000
Disclosure Software	$ -	$ 2,500
Trustee Fees	$ -	$ 4,500
Management Fees	$ 10,000	$ 40,000
Information Technology	$ 450	$ 1,800
Website Maintenance **	$ 2,050	$ 1,200
Telephone	$ 75	$ 300
Postage & Delivery	$ 250	$ 1,000
Insurance	$ 1,250	$ 5,000
Copies	$ 250	$ 1,000
Legal Advertising	$ 10,000	$ 10,000
Contingencies	$ 1,250	$ 5,000
Office Supplies	$ 156	$ 625
Travel Per Diem	$ 165	$ 660
Dues, Licenses & Subscriptions	$ 100	$ 175
Total Expenditures	**$ 39,226**	**$ 142,128**
Excess Revenues/(Expenditures)	$ -	$ -

* This budget is prorated for July 2026
**Budget amount includes a one-time website creation fee.

Hilliard Isle
Community Development District
General Fund Narrative

Revenues:

Developer Contributions

The District will enter into a funding agreement with the Developer to fund the General Fund expenditures for the Fiscal Year.

Expenditures:

General & Administrative:

Supervisor Fees

Represents costs associated with compensation paid to members of the Board of Supervisors pursuant to Chapter 190, Florida Statutes, which allows each Board member to receive $200 per meeting, not to exceed $4,800 per year, for time devoted to District business and meetings.

FICA Expenditures

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

Engineering

Represents costs associated with general engineering services to the District, including attendance and preparation for monthly Board meetings, review of invoices, and assistance with various projects as directed by the Board of Supervisors and the District Manager.

Attorney

Represents costs associated with general legal services, including attendance and preparation for Board meetings, preparation and review of agreements, resolutions, contracts, and other legal services requested by the Board of Supervisors and District Manager.

Audit Fees

Represents the cost to contract with an independent certified public accountant to annually audit the District's financial records as required by Florida Statutes.

Assessment Administration

Represents costs associated with assessment administration services provided by Governmental Management Services – Central Florida, LLC, including levying and administering the collection of non-ad valorem assessments on assessable property within the District.

Arbitrage

Represents the cost of contracting with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on its anticipated bonds.

Dissemination

Represents costs associated with compliance with Securities and Exchange Commission (SEC) Rule 15c2-12(b)(5), including continuing disclosure and reporting requirements related to the District's anticipated bond series.

Disclosure Software

Represents costs associated with disclosure software services provided by Disclosure Technology Services, LLC for filing reports required pursuant to the Continuing Disclosure Agreements related to the District's anticipated bond series.

Trustee Fees

Represents costs associated with trustee services related to the issuance of the District's anticipated bond series.

Management Fees

Represents of Board costs associated with management, accounting, and administrative services provided under a Management Agreement with Governmental Management Services – Central Florida, LLC, including recording and transcription meetings, administrative support, budget preparation, financial reporting, and coordination of annual audits.

Information Technology

Represents costs associated with information technology services provided by Governmental Management Services – Central Florida, LLC, including video conferencing services, cloud storage, servers, cybersecurity, accounting software, and related systems support.

Website Maintenance

Represents costs associated with monitoring and maintaining the District's website in accordance with Chapter 189, Florida Statutes, provided by Governmental Management Services – Central Florida, LLC, including site performance assessments, security and firewall maintenance, updates, document uploads, hosting, domain renewals, and website backups.

Telephone

Represents costs associated with telephone and fax services utilized for District operations and administration.

Postage & Delivery

Represents costs associated with mailing and delivery services for District operations, including Board meeting agenda packages, overnight deliveries, correspondence, and related administrative mailings.

Insurance

Represents costs associated with the District's general liability and public officials' liability insurance coverages provided by Florida Insurance Alliance (FIA).

Copies

Represents costs associated with printing and binding Board meeting agenda packages, printing computerized checks, stationery, envelopes, and other administrative materials utilized for District operations.

Legal Advertising

Represents costs associated with advertising legally required notices for monthly Board meetings, public hearings, and other District-related matters in a newspaper of general circulation.

Contingencies

Represents costs associated with bank charges and other miscellaneous expenses incurred during the fiscal year related to District operations.

Office Supplies

Represents costs associated with office and administrative supplies purchased throughout the fiscal year, including paper, minute books, file folders, labels, paper clips, and other materials utilized for District operations.

Travel Per Diem

Represents costs associated with reimbursement of travel expenditures incurred by the Board of Supervisors while conducting official District business.

Dues, Licenses & Subscriptions

Represents costs associated with the $175 annual fee required to be paid to the Florida Department of Commerce. This is the only expense budgeted under this category for the District.