

Community Development Districts
Office of Management and Budget

To: Middleton Maintenance Advisory Committee

From: Brandy L. Cook, Budget Director

Date: September 8, 2026

ISSUE:

Recommend approval of the Fiscal Year 2026-27 Middleton Downtown Project Wide Fund Final Budget to the Middleton Downtown Community Development District Board of Supervisors.

BACKGROUND:

The Middleton Maintenance Advisory Committee has reviewed and discussed the Fiscal Year 2026-27 Middleton Downtown Project Wide Fund Budget during its June regular meeting. Over the past few months, Staff has continued to work on updating cost allocation amounts and other final adjustments. The attached budget reflects the Final Middleton Downtown Project Wide Fund expenses along with the MMAC Fees allocation to the participating Districts.

The Fiscal Year 2026-27 Final Budget is \$2,558,454, an increase of \$57,123 from the Proposed Budget approved in June. This increase is due to additional funding for aquatic weed maintenance for ponds in the Middleton B area. These costs will be offset by developer contributions, as bonds have not yet been issued for this area and the final engineering report has not been reviewed and approved by the Middleton B Board of Supervisors. The District allocation will be updated to reflect the assessable acreage for Middleton B for maintenance responsibility following the bond issuance.

In accordance with Chapter 190, the Middleton Downtown Community Development District Board of Supervisors must adopt a resolution to approve the final budget by September 15th. The Middleton Downtown Community Development District Board of Supervisors will meet on September 8, 2026, at 11:30 a.m. to approve the appropriate Fiscal Year 2026-27 Final Budget.

STAFF RECOMMENDATION:

Staff requests the Middleton Maintenance Advisory Committee recommends approval of the Fiscal Year 2026-27 Middleton Downtown Project Wide Fund Final Budget to the Middleton Downtown Community Development District Board of Supervisors.

MOTION:

Move to recommend approval of the Fiscal Year 2026-27 Middleton Downtown Project Wide Fund Final Budget to the Middleton Downtown Community Development District Board of Supervisors.

FISCAL YEAR 2026-27 BUDGET REPORT

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 FINAL BUDGET
Fund: 60.163 MIDDLETON DT PROJECTWIDE FUND						
ESTIMATED REVENUES						
338.119	MMAC FEES FROM MIDD A	1,734,399	2,643,797	2,643,797	1,982,849	2,274,277
338.120	MMAC FEES FROM MIDD DT	160,155	220,834	220,834	165,628	216,654
341.999	MISCELLANEOUS REVENUE	66	0	0	2,762	3,000
361.101	INT INCOME - CFB	17,855	8,000	8,000	5,712	1,200
361.102	INT INCOME - CASH EQUIV	0	0	0	17,473	6,200
366.001	CONTRIBUTIONS FROM DEVELOPER	200,000	0	0	0	57,123
669.901	(ADD)/USE-WORKING CAPITAL	0	19,000	19,000	0	0
TOTAL ESTIMATED REVENUES		2,112,475	2,891,631	2,891,631	2,174,424	2,558,454
APPROPRIATIONS						
312	ENGINEERING SERVICES	16,780	25,000	25,000	9,395	23,490
319	OTHER PROFESSIONAL SVCS	9,003	22,500	29,500	11,729	28,128
341	JANITORIAL SVCS	95,516	131,124	131,124	84,396	94,946
343	SYSTEMS MGMT SUPPORT	168	1,500	1,500	269	1,940
431	ELECTRICITY	56,614	58,800	58,800	53,117	62,591
432	NATURAL GAS	28,418	56,000	49,000	75,980	60,000
433	WATER & SEWER	0	2,000	2,000	7,405	7,000
434	IRRIGATION WATER	202,421	262,000	262,000	112,377	240,000
462	BUILDING/STRUCTURE MAINT	135,009	407,727	364,727	106,814	251,964
463	LANDSCAPE MAINT-RECURRING	924,388	1,091,533	1,100,533	734,837	1,087,302
464	LANDSCAPE MAINT-NON RECURRING	43,946	48,000	48,000	20,037	65,275
466	POOL MAINTENANCE	176,613	317,446	308,446	172,227	211,173
468	IRRIGATION REPAIR	4,332	14,000	14,000	8,583	15,200
469	OTHER MAINTENANCE	267,382	304,877	400,289	225,532	388,145
493	PERMITS & LICENSES	1,375	1,500	1,500	0	1,500
522	OPERATING SUPPLIES	877	1,800	1,800	301	1,300
524	NON CAPITAL FF&E	0	145,824	93,412	56,815	18,500
TOTAL APPROPRIATIONS		1,962,842	2,891,631	2,891,631	1,679,814	2,558,454
NET OF REVENUES/APPROPRIATIONS - FUND 60.163		149,633	0	0	494,610	0

FISCAL YEAR 2026-27 BUDGET REPORT

GL NUMBER	DESCRIPTION	2024-25	2025-26	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27
		ACTIVITY	ORIGINAL	AMENDED	ACTIVITY	PROPOSED	FINAL	FINAL	FINAL
			BUDGET	BUDGET	THRU 06/30/26	BUDGET	BUDGET	AMT CHANGE	% CHANGE
Fund: 60.163 MIDDLETON DT PROJECTWIDE FUND									
ESTIMATED REVENUES									
338.119	MMAC FEES FROM MIDD A	1,734,399	2,643,797	2,643,797	1,982,849	2,274,277	2,274,277	0	0.00
338.120	MMAC FEES FROM MIDD DT	160,155	220,834	220,834	165,628	216,654	216,654	0	0.00
341.999	MISCELLANEOUS REVENUE	66	0	0	2,762	3,000	3,000	0	0.00
361.101	INT INCOME - CFB	17,855	8,000	8,000	5,712	1,200	1,200	0	0.00
361.102	INT INCOME - CASH EQUIV	0	0	0	17,473	6,200	6,200	0	0.00
366.001	CONTRIBUTIONS FROM DEVELOPER	200,000	0	0	0	0	57,123	57,123	0.00
669.901	(ADD)/USE-WORKING CAPITAL	0	19,000	19,000	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		2,112,475	2,891,631	2,891,631	2,174,424	2,501,331	2,558,454	57,123	2.28
APPROPRIATIONS									
312	ENGINEERING SERVICES	16,780	25,000	25,000	9,395	23,490	23,490	0	0.00
319	OTHER PROFESSIONAL SVCS	9,003	22,500	29,500	11,729	28,128	28,128	0	0.00
341	JANITORIAL SVCS	95,516	131,124	131,124	84,396	94,946	94,946	0	0.00
343	SYSTEMS MGMT SUPPORT	168	1,500	1,500	269	1,940	1,940	0	0.00
431	ELECTRICITY	56,614	58,800	58,800	53,117	62,591	62,591	0	0.00
432	NATURAL GAS	28,418	56,000	49,000	75,980	60,000	60,000	0	0.00
433	WATER & SEWER	0	2,000	2,000	7,405	7,000	7,000	0	0.00
434	IRRIGATION WATER	202,421	262,000	262,000	112,377	240,000	240,000	0	0.00
462	BUILDING/STRUCTURE MAINT	135,009	407,727	364,727	106,814	251,964	251,964	0	0.00
463	LANDSCAPE MAINT-RECURRING	924,388	1,091,533	1,100,533	734,837	1,087,302	1,087,302	0	0.00
464	LANDSCAPE MAINT-NON RECURRING	43,946	48,000	48,000	20,037	65,275	65,275	0	0.00
466	POOL MAINTENANCE	176,613	317,446	308,446	172,227	211,173	211,173	0	0.00
468	IRRIGATION REPAIR	4,332	14,000	14,000	8,583	15,200	15,200	0	0.00
469	OTHER MAINTENANCE	267,382	304,877	400,289	225,532	331,022	388,145	57,123	17.26
493	PERMITS & LICENSES	1,375	1,500	1,500	0	1,500	1,500	0	0.00
522	OPERATING SUPPLIES	877	1,800	1,800	301	1,300	1,300	0	0.00
524	NON CAPITAL FF&E	0	145,824	93,412	56,815	18,500	18,500	0	0.00
TOTAL APPROPRIATIONS		1,962,842	2,891,631	2,891,631	1,679,814	2,501,331	2,558,454	57,123	2.28
NET OF REVENUES/APPROPRIATIONS - FUND 60.163		149,633	0	0	494,610	0	0	0	0.00

**MIDDLETON DOWNTOWN
PROJECT WIDE FUND
Adjustments since Proposed Budget
FY 2026-27**

Expenditure

469 Other Maintenance: Increased \$57,123 due to additional aquatic weed control for Middleton B. This will be offset by contributions from the developer as bonds have not been issued yet and the Final engineering report is not yet accepted.

Proposed Budget	\$2,501,331
Other Maintenance	57,123
Final Budget	\$2,558,454

MIDDLETON DOWNTOWN PROJECT WIDE FUND

ALLOCATION SCHEDULE

FY2026-27

FINAL BUDGET

MMAC Revenues

	FY26-27 TOTALS	ALLOCATED COSTS	
		MIDDLETON DOWNTOWN	DISTRICT A
Middleton Downtown	\$ 216,653	216,653	
Middleton CDD A	2,274,278		2,274,278
Interest Income	10,400		
Contributions from Developer	57,123		
Total Revenues	\$ 2,558,454	\$ 216,653	\$ 2,274,278

MMAC Expenses

	100.00%	12.84%	87.16%
Engineering Services	\$ 23,490	\$ 3,016	\$ 20,474
Other Professional Svs.	28,128	3,612	24,516
Systems Management Support	1,940	249	1,691
Utilities (Electric, Irrigation Water/Phones)	253,791	32,587	221,204
Building/Infrastructure Maintenance	148,654	19,087	129,567
Landscape Maintenance - Recurring	943,679	121,168	822,511
Landscape Maintenance - Non-Recurring	51,124	6,564	44,560
Irrigation Repair	7,700	989	6,711
Other Misc Maintenance	295,850	37,987	257,863
Operating Supplies	500	64	436
PARKS	803,598		803,598
Total Expenditures	\$ 2,558,454	\$ 225,323	\$ 2,333,131
LESS: Interest Income.	\$ 10,400	\$ 1,335	\$ 9,065
LESS: General Fund Refund	-	-	-
LESS: Contributions from Developer	57,123	7,335	49,788
LESS: Working Capital Usage	-	-	-
Total Allocation	\$ 2,490,931	\$ 216,653	\$ 2,274,278

FY26-27	220,834	2,643,797
Difference	(4,181)	(369,519)
	-1.9%	-14.0%

	Downtown	District A
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Acreages:

Assessable Acres	475.98	61.10	414.88
Percentages	100.00%	12.84%	87.16%

MIDDLETON DOWNTOWN PROJECT WIDE FUND - WORKING CAPITAL FUND BALANCE

Working Capital	FY2025-26 Amended	FY2026-27 Final	FY2027-28	FY2028-29	FY2029-30	FY2030-31
Beginning Balance	300,241	281,241	281,241	281,241	281,241	281,241
Deposits	2,872,631	2,558,454	2,732,812	2,804,368	2,854,917	3,008,399
Expenditures	2,891,631	2,558,454	2,732,812	2,804,368	2,854,917	3,008,399
Ending Balance	281,241	281,241	281,241	281,241	281,241	281,241

FY25-26 Operating Budget	\$ 2,891,631
3 Months	\$ 722,908
4 Months	\$ 963,877