

Marion Ranch Community Development District
General Fund - Budget
Fiscal Year 2026

Description	Fiscal Year 2025	Actual 02/21/2025	Anticipated 9/30/2025	Fiscal Year 2026	Notes
Revenues and Other Sources					
Carryforward	\$ -	\$ -		\$ -	Cash From prior FY to offset budgeted expenses
Interest Income - General Account	\$ -	\$ -		\$ -	Interest from General Fund Bank Account
Assessment Revenue					
Assessments - On-Roll	\$ -	\$ -	\$ -	\$ 141,632	Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	
Contributions - Private Sources					
Developer Contributions	\$ 135,515	\$ 67,758	\$ 124,254	\$ -	Developer Contributions
Total Revenue & Other Sources	\$ 135,515	\$ 67,758	\$ 124,254	\$ 141,632	
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	Statutory Required Fees
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	FICA (if applicable)
Executive					
Professional - Management	\$ 40,000	\$ 16,667	\$ 40,000	\$ 47,000	District Manager
Financial and Administrative					
Audit Services	\$ 4,500	\$ -	\$ 4,000	\$ 4,100	Statutory Required
Accounting Services	\$ 16,000	\$ 6,667	\$ 16,000	\$ 17,000	
Assessment Roll Preparation	\$ 16,000	\$ 6,667	\$ 16,000	\$ 17,000	
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 500	\$ 500	IRS Required Calculation to insure interest on bond funds does not excee interest paid on bonds
Other Contractual Services					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	Transcription of Board Meetings
Legal Advertising	\$ 3,500	\$ 174	\$ 1,000	\$ 1,000	Statutory Required Legal Advertising
Trustee Services	\$ 5,000	\$ -	\$ 4,246	\$ 4,246	Trust Fees for Bonds
Dissemination Agent Services	\$ 2,000	\$ 2,500	\$ 2,500	\$ 4,000	Required Reporting for Bonds
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	Fees to place assessments on tax bils
Bank Service Fees	\$ 350	\$ -	\$ 250	\$ 250	Bank Fee - Governmental Accounts
Travel and Per Diem	\$ -	\$ -	\$ -	\$ -	Miscellaneous Authorized Travel
Communications and Freight Services					
Telephone	\$ -	\$ -	\$ -	\$ -	Not Applicable
Postage, Freight & Messenger	\$ 750	\$ -	\$ 100	\$ 100	Agenda Mailing and other Misc Mailings
Rentals and Leases					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	
Computer Services (Web Site)	\$ 1,600	\$ 300	\$ 1,800	\$ 2,400	Statutory Maintenance of District Web Site
Meeting Room (Board Meetings)	\$ -	\$ -	\$ -	\$ -	Meeting Room Rental
Insurance	\$ 4,440	\$ 5,000	\$ 5,000	\$ 5,700	General Liability and D&O Liability Insurance
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
Printing and Binding	\$ 500	\$ -	\$ 500	\$ 500	Agenda books and copies
Office Supplies	\$ -	\$ -		\$ -	
Legal Services					
General Counsel	\$ 15,000	\$ 193	\$ 10,000	\$ 12,500	District Attorney
Bond Validation	\$ -	\$ -	\$ -	\$ -	District Attorney
Other General Government Services					
Engineering Services	\$ 15,000	\$ -	\$ 10,000	\$ 12,500	District Engineer
Contingencies	\$ -	\$ 1,982	\$ 1,982	\$ 2,000	Marion County RE Tax
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
Reserves					
Extraordinary Capital/Operations	\$ -	\$ -	\$ -	\$ -	Long Term Capital Planning
Other Fees and Charges					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 10,200	\$ -	\$ 10,200	\$ 10,660	Discount is 4% for November payment, plus TC/PA charge of 3% for fees to include assessment on Tax Bills
Total Appropriations	\$ 135,515	\$ 40,323	\$ 124,254	\$ 141,632	
Fund Balances:					
Change from Current Year Operations	\$ -	\$ 27,434	\$ -	\$ -	Cash Over (Short) at Fiscal Year End

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Fund Balance - Beginning	\$ -		\$ -	\$ -	
Current Year Reserve Allocation	\$ -		\$ -	\$ -	Budgeted Funds for Long Term Capital Planning - N/A
Total Fund Balance	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	
Fund Balance - Allocations	\$ -		\$ -	\$ -	
Extraordinary Capital/Operations	\$ -		\$ -	\$ -	Long Term Capital Planning/ Not Reserved
Operations Reserve	\$ -		\$ 31,063	\$ 35,408	Required to meet Cash Needs until Assessment Rec'd.
Total Fund Balance	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	
Description	FY 2025			FY 2026	
Assessment Rate	N/A			\$ 130.18	
Units Subject to Assessment	N/A			1088	
Cap Rate	\$ 133.51			\$ 133.51	