

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

| Description   | Fiscal Year       | Actual           | Anticipated       | Fiscal Year       | Notes  |
|---|-------------------|------------------|-------------------|-------------------|--|
|   | 2025              | 02/21/2025       | 9/30/2025         | 2026              |  |
| <b>Revenues and Other Sources</b>                       |                   |                  |                   |                   |  |
| Carryforward  | \$ -              | \$ -             | \$ -              | \$ -              | - Cash From prior FY to offset budgeted expenses   |
| Interest Income - General Account                       | \$ -              | \$ -             | \$ -              | \$ -              | - Interest from General Fund Bank Account  |
| <b>Assessment Revenue</b>                               |                   |                  |                   |                   |  |
| Assessments - On-Roll                                   | \$ -              | \$ -             | \$ -              | \$ 141,632        | Assessments from Property Owners   |
| Assessments - Off-Roll                                  | \$ -              | \$ -             | \$ -              | \$ -              | -  |
| <b>Contributions - Private Sources</b>                  |                   |                  |                   |                   |  |
| Developer Contributions                                 | \$ 135,515        | \$ 67,758        | \$ 124,254        | \$ -              | Developer Contributions  |
| <b>Total Revenue &amp; Other Sources</b>                | <b>\$ 135,515</b> | <b>\$ 67,758</b> | <b>\$ 124,254</b> | <b>\$ 141,632</b> |  |
| <b>Appropriations</b>                                   |                   |                  |                   |                   |  |
| <b>Legislative</b>                                      |                   |                  |                   |                   |  |
| Board of Supervisor's Fees                              | \$ -              | \$ -             | \$ -              | \$ -              | - Statutory Required Fees  |
| Board of Supervisor's - FICA                            | \$ -              | \$ -             | \$ -              | \$ -              | - FICA (if applicable)   |
| <b>Executive</b>  |                   |                  |                   |                   |  |
| Professional - Management                               | \$ 40,000         | \$ 16,667        | \$ 40,000         | \$ 47,000         | District Manager   |
| <b>Financial and Administrative</b>                     |                   |                  |                   |                   |  |
| 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 exceed interest paid on bonds         |
| <b>Other Contractual Services</b>                       |                   |                  |                   |                   |  |
| 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 bills   |
| Bank Service Fees                                       | \$ 350            | \$ -             | \$ 250            | \$ 250            | Bank Fee - Governmental Accounts   |
| <b>Travel and Per Diem</b>                              | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>       | <b>- Miscellaneous Authorized Travel</b>   |
| <b>Communications and Freight Services</b>              |                   |                  |                   |                   |  |
| Telephone   | \$ -              | \$ -             | \$ -              | \$ -              | - Not Applicable   |
| Postage, Freight & Messenger                            | \$ 750            | \$ -             | \$ 100            | \$ 100            | Agenda Mailing and other Misc Mailings   |
| <b>Rentals and Leases</b>                               |                   |                  |                   |                   |  |
| 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  |
| <b>Insurance</b>  | <b>\$ 4,440</b>   | <b>\$ 5,000</b>  | <b>\$ 5,000</b>   | <b>\$ 5,700</b>   | <b>General Liability and D&amp;O Liability Insurance</b>   |
| <b>Subscriptions and Memberships</b>                    |                   |                  |                   |                   |  |
|   | \$ 175            | \$ 175           | \$ 175            | \$ 175            | Department of Economic Opportunity Fee   |
| <b>Printing and Binding</b>                             |                   |                  |                   |                   |  |
|   | \$ 500            | \$ -             | \$ 500            | \$ 500            | Agenda books and copies  |
| <b>Office Supplies</b>                                  |                   |                  |                   |                   |  |
|   | \$ -              | \$ -             | \$ -              | \$ -              | -  |
| <b>Legal Services</b>                                   |                   |                  |                   |                   |  |
| General Counsel   | \$ 15,000         | \$ 193           | \$ 10,000         | \$ 12,500         | District Attorney  |
| Bond Validation   | \$ -              | \$ -             | \$ -              | \$ -              | - District Attorney  |
| <b>Other General Government Services</b>                |                   |                  |                   |                   |  |
| Engineering Services                                    | \$ 15,000         | \$ -             | \$ 10,000         | \$ 12,500         | District Engineer  |
| Contingencies   | \$ -              | \$ 1,982         | \$ 1,982          | \$ 2,000          | Marion County RE Tax   |
| Capital Outlay  | \$ -              | \$ -             | \$ -              | \$ -              | -  |
| <b>Reserves</b>   |                   |                  |                   |                   |  |
| Extraordinary Capital/Operations                        | \$ -              | \$ -             | \$ -              | \$ -              | - Long Term Capital Planning   |
| <b>Other Fees and Charges</b>                           |                   |                  |                   |                   |  |
| 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 |
| <b>Total Appropriations</b>                             | <b>\$ 135,515</b> | <b>\$ 40,323</b> | <b>\$ 124,254</b> | <b>\$ 141,632</b> |  |
| <b>Fund Balances:</b>                                   |                   |                  |                   |                   |  |
| <b>Change from Current Year Operations</b>              | <b>\$ -</b>       | <b>\$ 27,434</b> | <b>\$ -</b>       | <b>\$ -</b>       | <b>- Cash Over (Short) at Fiscal Year End</b>  |

**Marion Ranch Community Development District**

**General Fund - Budget**

**Fiscal Year 2026**

| Description                       | Fiscal Year    | Actual     | Anticipated    | Fiscal Year | Notes   |
|-----------------------------------|----------------|------------|----------------|-------------|---|
|                                   | 2025           | 02/21/2025 | 9/30/2025      | 2026        |   |
| <b>Fund Balance - Beginning</b>   | \$ -           |            | \$ -           | \$ -        |   |
| Current Year Reserve Allocation   | \$ -           |            | \$ -           | \$ -        | Budgeted Funds for Long Term Capital Planning - N/A |
| <b>Total Fund Balance</b>         | <b>\$ -</b>    |            | <b>\$ -</b>    | <b>\$ -</b> |   |
| <b>Fund Balance - Allocations</b> | \$ -           |            | \$ -           | \$ -        |   |
| Extraordinary Capital/Operations  | \$ -           |            | \$ -           | \$ -        | Long Term Capital Planning/ Not Reserved            |
| Operations Reserve                | \$ -           |            | \$ 31,063      | \$ 35,408   | Required to meet Cash Needs until Assessment Rec'd. |
| <b>Total Fund Balance</b>         | <b>\$ -</b>    |            | <b>\$ -</b>    | <b>\$ -</b> |   |
| <b>Description</b>                | <b>FY 2025</b> |            | <b>FY 2026</b> |             |   |
| Assessment Rate                   | N/A            |            | \$ 130.18      |             |   |
| Units Subject to Assessment       | N/A            |            | 1088           |             |   |
| Cap Rate                          | \$ 133.51      |            | \$ 133.51      |             |   |