

**RUSTIC OAKS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 2/28/2025	Projected through 9/30/2025	Total Actual & Projected	Adopted Budget FY 2026
REVENUES					
Assessment levy: on-roll - gross	\$ 538,223				\$ 769,404
Allowable discounts (4%)	(21,529)				(30,776)
Assessment levy: on-roll - net	516,694	\$ 528,818	-	\$ 528,818	738,628
Assessment levy: off-roll	64,790	48,593	16,197	64,790	-
Landowner contribution	246,743	-	-	-	96,534
Total revenues	828,227	577,411	16,197	593,608	835,162
EXPENDITURES					
Professional & administrative					
Supervisors	-	1,292	-	1,292	2,400
Management/accounting/recording	48,000	20,000	28,000	48,000	48,000
Legal	25,000	5,427	19,573	25,000	25,000
Engineering	15,000	-	15,000	15,000	15,000
Audit	5,000	-	5,000	5,000	5,000
Arbitrage rebate calculation	500	-	500	500	500
Dissemination agent	1,000	417	583	1,000	1,000
EMMA software service	2,000	2,000	-	2,000	2,000
Trustee	5,000	-	5,000	5,000	5,000
DSF accounting	5,500	2,292	3,208	5,500	5,500
Telephone	200	33	167	200	200
Postage	500	206	294	500	500
Printing & binding	500	208	292	500	500
Legal advertising	1,500	1,158	342	1,500	1,500
Annual special district fee	175	175	-	175	175
Insurance	6,200	5,814	386	6,200	6,200
Contingencies: bank charges/mtg room	4,000	5	3,995	4,000	4,000
Website hosting & maintenance	705	705	-	705	705
Website ADA compliance	210	-	210	210	210
Tax collector	16,147	7,913	8,234	16,147	23,082
Total professional & administrative	137,137	47,645	90,784	138,429	146,472
Field operations					
Administrative					
Property management	41,760	17,400	24,360	41,760	41,760
O&M accounting	5,000	2,083	2,917	5,000	5,000
Insurance	30,000	-	30,000	30,000	30,000
Operating					
Landscape maintenance	162,000	-	162,000	162,000	162,000
Landscape replacement/extras	25,000	-	25,000	25,000	25,000
Irrigation repair	6,770	-	6,770	6,770	12,000
Pond maintenance	25,000	-	25,000	25,000	25,000
Monitoring agreement	21,600	-	21,600	21,600	10,800
Lights, signs & fences	5,000	-	5,000	5,000	-
Pressure washing	25,000	-	25,000	25,000	25,000
Streets & sidewalks	2,500	-	2,500	2,500	-
misc. repairs & replacement	15,000	-	15,000	15,000	33,010
Access control gates: monitoring	40,000	-	40,000	40,000	43,140
Access control gates: internet	2,000	-	2,000	2,000	2,000
Access control gates: maintenance	5,000	-	5,000	5,000	5,000
Holiday lights	5,000	-	5,000	5,000	5,000

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Utilities					
Electricity	25,000	-	25,000	25,000	25,000
Electricity: well	15,000	-	15,000	15,000	15,000
Streetlights	25,000	6,388	18,612	25,000	25,000
Amenities: South					
Pool maintenance	10,000	-	10,000	10,000	11,700
Amenity center R&M	3,500	-	3,500	3,500	3,500
Janitorial	20,000	-	20,000	20,000	28,860
Access control/monitoring	20,000	-	20,000	20,000	18,000
Gym equipment lease	30,000	7,135	22,865	30,000	18,000
Gym equipment repair	2,500	-	2,500	2,500	2,500
Potable water	1,500	-	1,500	1,500	1,500
Telephone: pool/clubhouse	1,200	-	1,200	1,200	1,200
Electricity: amenity	5,000	-	5,000	5,000	5,000
Internet	2,000	446	1,554	2,000	2,000
Alarm monitoring	5,160	-	5,160	5,160	5,160
Amenity: North					
Pool maintenance	15,000	-	15,000	15,000	11,700
Amenity center R&M	2,500	-	2,500	2,500	2,500
Janitorial	15,000	-	15,000	15,000	13,260
Access control/monitoring	20,000	-	20,000	20,000	18,000
Potable water	1,500	-	1,500	1,500	1,500
Telephone: pool/clubhouse	1,200	-	1,200	1,200	1,200
Electricity: amenity	3,500	-	3,500	3,500	3,500
Internet	2,000	-	2,000	2,000	2,000
Total field operations	643,190	33,452	609,738	643,190	640,790
Total expenditures	780,327	81,097	700,522	781,619	787,262
Excess/(deficiency) of revenues over/(under) expenditures	47,900	496,314	(684,325)	(188,011)	47,900
Fund balance - beginning (unaudited)	47,900	475,282	971,596	475,282	287,271
Fund balance - ending (projected)					
Assigned					
Working capital	-	-	-	-	143,571
Repair & replacement*	95,800	143,700	143,700	143,700	191,600
Unassigned	47,900	827,896	143,571	143,571	-
Fund balance - ending	\$ 143,700	\$ 971,596	\$ 287,271	\$ 287,271	\$ 335,171

*See schedule on subsequent page

**RUSTIC OAKS
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

On-Roll					
<u>Phase 1</u>					
Product Type	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
<u>South Parcel</u>					
40'x130'	100	\$ 1,253.18	\$ 1,290.30	\$ 2,543.48	\$ 2,544.90
50'x130'	144	1,253.18	1,612.88	2,866.06	2,867.48
	244				
<u>North Parcel</u>					
40'x130'	101	\$ 1,253.18	\$ 1,290.30	\$ 2,543.48	\$ 2,544.90
50'x130'	84	1,253.18	1,612.88	2,866.06	2,867.48
	185				
Total		429			

On-Roll					
<u>Phase 2</u>					
Product Type	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
<u>South Parcel</u>					
40'x130'	38	\$ 264.63	\$ 1,290.30	\$ 1,554.93	\$ 1,442.64
50'x130'	26	264.63	1,612.88	1,877.51	1,742.64
50'x130' - Permitted	92	1,253.18	1,612.88	2,866.06	1,742.64
	156				
<u>North Parcel</u>					
40'x130'	40	\$ 264.63	\$ 1,290.30	\$ 1,554.93	\$ 1,442.64
50'x130' - Permitted	71	1,253.18	1,612.88	2,866.06	1,742.64
	111				
Total		267			