SORRENTO PINES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 02/28/2025	Projected through 9/30/2025	Total Actual & Projected	Adopted Budget FY 2026
REVENUES					
Assessment levy: on-roll - gross	$ 38,744				$ 38,744
Allowable discounts (4%)	(1,550)				(1,550)
Assessment levy: on-roll - net	37,194	$ 37,003	$ 191	$ 37,194	37,194
Assessment levy: off-roll	62,871	47,153	15,718	62,871	62,871
Landowner contribution	-	200	-	200	-
Total revenues	100,065	84,356	15,909	100,265	100,065
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	48,000	20,000	28,000	48,000	48,000
Legal	25,000	258	24,742	25,000	25,000
Engineering	2,000	88	1,912	2,000	2,000
Audit	5,500	-	5,500	5,500	5,500
Arbitrage rebate calculation	500	-	500	500	500
Dissemination agent	1,000	417	583	1,000	1,000
Trustee	5,500	-	5,500	5,500	5,500
Telephone	200	83	117	200	200
Postage	500	45	455	500	500
Printing & binding	500	208	292	500	500
Legal advertising	1,750	-	1,750	1,750	1,750
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,200	-	5,200	5,500
Contingencies/bank charges	750	21	729	750	750
Website hosting & maintenance	705	705	-	705	705
Website ADA compliance	210	210	-	210	210
EMMA software services	1,500	1,500	-	1,500	1,500
Tax collector	775	740	35	775	775
Total professional & administrative	100,065	29,650	70,115	99,765	100,065
Total expenditures	100,065	29,650	70,115	99,765	100,065
Excess/(deficiency) of revenues over/(under) expenditures	-	54,706	(54,206)	500	-
Fund balance - beginning (unaudited)	30,980	7,322	62,028	7,322	7,822
Fund balance - ending (projected)					
Assigned					
Working capital	30,000	30,000	30,000	30,000	30,000
Unassigned	980	32,028	(22,178)	(22,178)	(22,178)
Fund balance - ending	$ 30,980	$ 62,028	$ 7,822	$ 7,822	$ 7,822