

**Pioneer 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
<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	\$ -	\$ -	\$ -	\$ 133,954	Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	
<b>Contributions - Private Sources</b>					
Developer Contributions	\$ 135,515	\$ 67,758	\$ 120,605	\$ -	Developer Contributions
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 135,515</b>	<b>\$ 67,758</b>	<b>\$ 120,605</b>	<b>\$ 133,954</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	\$ 42,000	District Manager
<b>Financial and Administrative</b>					
Audit Services	\$ 4,500	\$ -	\$ -	\$ 4,000	Statutory Required
Accounting Services	\$ 16,000	\$ 6,000	\$ 16,000	\$ 17,000	
Assessment Roll Preparation	\$ 16,000	\$ 5,333	\$ 15,333	\$ 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	\$ 228	\$ 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	\$ 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>	\$ -	\$ -	\$ -	\$ -	Miscellaneous Authorized Travel
<b>Communications and Freight Services</b>					
Telephone	\$ -	\$ -	\$ -	\$ -	Not Applicable
Postage, Freight & Messenger	\$ 750	\$ 35	\$ 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>	\$ 4,440	\$ 5,000	\$ 5,000	\$ 5,700	General Liability and D&O Liability Insurance
<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	\$ 215	\$ 10,000	\$ 12,500	District Attorney
Bond Validation	\$ -	\$ 2,114	\$ 3,000	\$ -	District Attorney
<b>Other General Government Services</b>					
Engineering Services	\$ 15,000	\$ 2,000	\$ 10,000	\$ 12,500	District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -	
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	\$ 10,083	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>\$ 38,067</b>	<b>\$ 120,605</b>	<b>\$ 133,954</b>	
<b>Fund Balances:</b>					
Change from Current Year Operations	\$ -	\$ 29,690	\$ -	\$ -	Cash Over (Short) at Fiscal Year End

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Description	Fiscal Year 2025	Actual 02/21/2025	Anticipated 9/30/2025	Fiscal Year 2026	Notes
<b>Fund Balance - Beginning</b>	\$ -		\$ -	\$ -	
Current Year Reserve Allocation	\$ -		\$ -	\$ -	Budgeted Funds for Long Term Capital Planning - N/A
<b>Total Fund Balance</b>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	
<b>Fund Balance - Allocations</b>	\$ -		\$ -	\$ -	
Extraordinary Capital/Operations	\$ -		\$ -	\$ -	Long Term Capital Planning - Balance of Funds - N/A
Operations Reserve	\$ -		\$ 30,151	\$ 33,489	Required to meet Cash Needs until Assessment Rec'd.
<b>Total Fund Balance</b>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	
<b>Description</b>	<b>FY 2025</b>			<b>FY 2026</b>	
<b>Assessment Rate</b>	N/A			\$ 128.80	
<b>Units Subject to Assessment</b>	1040			1040	
<b>Cap Rate</b>	\$ 154.56			\$ 154.56	