SEBASTIAN ISLES
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	$ 62,935				$ 62,838
Allowable discounts (4%)	(2,517)				(2,514)
Assessment levy: on-roll - net	60,418	$ 57,184	$ 3,234	$ 60,418	60,324
Landowner contribution	90,363	24,880	27,409	52,289	89,276
Interest and miscellaenous	-	975	-	975	-
Total revenues	150,781	83,039	30,643	113,682	149,601
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	45,000	18,750	26,250	45,000	45,000
Legal	25,000	5,288	10,000	15,288	24,000
Engineering	2,000	-	2,000	2,000	13,000
Audit	4,900	-	4,900	4,900	5,000
Arbitrage rebate calculation	500	-	500	500	500
Dissemination agent	1,000	416	584	1,000	1,000
EMMA software service	1,000	-	1,000	1,000	1,000
Trustee	5,500	-	5,500	5,500	5,500
Telephone	200	83	117	200	200
Postage	500	-	500	500	500
Printing & binding	500	208	292	500	500
Legal advertising	20,000	-	6,500	6,500	14,000
Annual special district fee	175	175	-	175	175
Insurance - GL and D&O	5,949	5,408	541	5,949	6,584
Contingencies/bank charges	500	21	479	500	500
Website hosting & maintenance	705	-	705	705	705
Website ADA compliance	210	210	-	210	210
Property appraiser	315	-	315	315	628
Tax collector	315	541	-	541	628
Total professional & administrative	114,269	31,100	60,183	91,283	119,630
Field operations					
Utilities					
Street lights - electric	28,512	3,161	8,000	11,161	11,161
Stormwater maintenance	5,500	-	5,500	5,500	4,600
Class V permit- dewatering	-	-	-	-	2,150
Road maintenance	2,500	-	2,500	2,500	2,500
Total field operations	36,512	3,161	16,000	19,161	20,411
Total expenditures	150,781	34,261	76,183	110,444	140,041
Excess/(deficiency) of revenues over/(under) expenditures	-	48,778	(45,540)	3,238	9,560
Fund balance - beginning (unaudited)	-	(4)	48,774	(4)	3,234
Fund balance - ending (projected)					
Unassigned	-	48,774	3,234	3,234	12,794
Fund balance - ending	$ -	$ 48,774	$ 3,234	$ 3,234	$ 12,794

SEBASTIAN ISLES
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2026 ASSESSMENTS

On-Roll					
Product/Parcel	**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**
Townhome	116	$ 541.71	$ 1,052.63	$ 1,594.34	$ 1,594.34
Total	**116**				

Landowner Contribution (GF) and Off-Roll Assessments (DSF)					
Product/Parcel	**Units**	**FY 2026 O&M Contribution per Unit**	**FY 2026 DS Assessment per Unit**	**FY 2026 Total Contribution and Assessment per Unit**	**FY 2025 Total Assessment per Unit**
Single Family	135	$ 661.31	$ 1,286.97	$ 1,948.28	N/A
Total	**135**				