# Tesoro

## Community Development District

## General Fund

## Budget Amendment

### Resolution 2027-01

| | Adopted Budget | Actual Thru 9/30/2026 | Proposed Increase/(Decrease) | Amended Budget |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Special Assessments - Tax Roll | $ 549,193 | $ 546,563 | $ - | $ 549,193 |
| Stormwater Fees | 265,000 | 283,491 | 18,491 | 283,491 |
| Interest/Misc Income | 10,000 | 15,013 | 5,013 | 15,013 |
| Carry Forward Surplus | - | - | - | - |
| **Total Revenues** | **$ 824,193** | **$ 845,067** | **$ 23,504** | **$ 847,697** |
| **Expenditures:** | | | | |
| ***General & Administrative:*** | | | | |
| Supervisor Fees | $ 5,000 | $ - | $ (5,000) | $ - |
| PR-FICA | 383 | - | (383) | - |
| Engineering | 10,000 | 12,589 | 2,589 | 12,589 |
| Attorney | 40,000 | 71,000 | 31,000 | 71,000 |
| Annual Audit | 3,250 | 3,150 | (100) | 3,150 |
| Assessment Administration | 2,809 | - | (2,809) | - |
| Management Fees | 45,000 | 45,000 | - | 45,000 |
| Information Technology | 1,189 | 1,189 | - | 1,189 |
| Website Maintenance | 1,063 | 1,063 | - | 1,063 |
| Telephone | 100 | - | (100) | - |
| Postage & Delivery | 500 | 47 | (453) | 47 |
| Insurance General Liability/Public Officials | 9,880 | 8,773 | (1,107) | 8,773 |
| Printing & Binding | 500 | - | (500) | - |
| Legal Advertising | 1,000 | 973 | (27) | 973 |
| Other Current Charges | 500 | 469 | (31) | 469 |
| Office Supplies | 100 | - | (100) | - |
| Dues, Licenses & Subscriptions | 175 | 175 | - | 175 |
| **Total General & Administrative** | **$ 121,449** | **$ 144,428** | **$ 22,980** | **$ 144,428** |

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|---|---|---|---|---|
| ***Operations & Maintenance*** | | | | |
| **Field Operation** | | | | |
| Field Management Fees | $ 19,902 | $ 19,902 | $ - | $ 19,902 |
| Property Insurance | 375 | - | (375) | - |
| **Mitigation Cell** | | | | |
| Mitigation Maintenance | $ 93,000 | $ 93,000 | $ - | $ 93,000 |
| **West Side** | | | | |
| Mitigation Maintenance | 117,810 | 121,800 | 3,990 | 121,800 |
| Landscaping | 107,332 | 99,446 | (7,886) | 99,446 |
| Electric | 8,750 | 7,852 | (898) | 7,852 |
| Plant Replacement | 5,000 | 10,733 | 5,733 | 10,733 |
| Fountain Repairs | 5,000 | 5,336 | 336 | 5,336 |
| Mitigation Maintenance | 23,250 | 23,250 | - | 23,250 |
| Contingency | 5,000 | 3,997 | - | 5,000 |
| | | | - | - |
| **East Side** | | | | |
| Mitigation Maintenance | 88,200 | 87,600 | - | 88,200 |
| Plant Replacement | 5,000 | - | (5,000) | - |
| Contingency | 5,000 | - | 4,625 | 9,625 |
| **Total Field Operation** | **$ 483,619** | **$ 472,916** | **$ 525** | **$ 484,143** |
| **Total Expenditures** | **$ 605,067** | **$ 617,344** | **$ 23,504** | **$ 628,571** |
| **Excess (Deficiency) of Revenues over Expenditu** | $ 219,126 | $ 227,723 | $ - | $ 219,126 |
| ***Other Financing Sources/(Uses):*** | | | | |
| Transfer Out to Capital Reserve | $ (219,126) | (219,126) | - | $ (219,126) |
| **Total Other Financing Sources/(Uses)** | **$ (219,126)** | **$ (219,126)** | **$ -** | **$ (219,126)** |
| **Net Change in Fund Balance** | **$ -** | **$ 8,597** | **$ -** | **$ -** |