

DRAFT

**ESPINO SPECIAL IMPROVEMENT DISTRICT
GENERAL FUND
BUDGET FOR 2026-2027**

	2025-2026 Rev/Exp Estimate As of 8/31/26	2026-2027 Proposed Budget	Reference
REVENUES			
Ad Valorem	\$ 6,770	\$ 6,894	2
TOTAL REVENUES	<u>6,770</u>	<u>6,894</u>	
EXPENDITURES			
Appraisal Fees	32	100	
Insurance - D & O	-	1,500	
Legal Services	22,000	5,000	4
Engineering Services	-	1,000	
Accounting Services	2,000	1,600	
Banking Services	250	100	
Developer Advance Reimbursement	-	-	
TOTAL EXPENDITURES	<u>24,282</u>	<u>9,300</u>	
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (17,512)</u>	<u>\$ (2,406)</u>	

1. Cash in the bank \$ 21,488
2. Property tax is based upon tax rate of .56288 and Property Values \$1,224,780
3. Developer Advance will be paid back once appropriate taxes are collected
4. 7/31/26 balance has been accrued