

**SILVER OAKS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				Adopted Budget FY 2026
	Adopted Budget FY 2025	Actual through 02/28/25	Projected through 09/30/25	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ -				\$ 18,912
Allowable discounts (4%)	-				(756)
Assessment levy: on-roll - net	-	\$ -	\$ -	\$ -	18,156
Assessment levy: off-roll	455,265	-	-	-	-
Landowner contribution	-	30,533	299,759	330,292	511,806
Total revenues	455,265	30,533	299,759	330,292	529,962
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	48,000	20,000	28,000	48,000	48,000
Legal	25,000	717	24,283	25,000	25,000
Engineering	5,000	-	5,000	5,000	5,000
Audit	4,075	-	4,075	4,075	4,075
Arbitrage rebate calculation	750	-	750	750	750
Dissemination agent	1,000	417	583	1,000	1,000
EMMA software service	1,000	2,000	-	2,000	1,000
Trustee	5,500	-	5,500	5,500	5,500
Telephone	200	83	117	200	200
Postage	500	35	465	500	500
Printing & binding	500	208	292	500	500
Legal advertising	2,000	446	1,554	2,000	2,000
Annual special district fee	175	175	-	175	175
Insurance	6,050	5,564	-	5,564	6,050
Contingencies/bank charges	500	398	102	500	500
Website					
Hosting & maintenance	705	705	-	705	705
ADA compliance	210	-	210	210	210
Tax collector	-	-	-	-	567
Total professional & administrative	101,165	30,748	70,931	101,679	101,732

**SILVER OAKS
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

On-Roll Assessments					
		FY 2026 O&M			FY 2025
Product/Parcel	Units	Landowner Contribution per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	Total Assessment per Unit
TH - Prepaid	6	\$ 1,719.29	1,290.32	3,009.61	3,416.74
SF - Prepaid	5	1,719.29	1,505.38	3,224.67	3,910.74
Total	11				

Landowner Contributions GF and On-Roll Assessments DSF					
		FY 2026 O&M			FY 2025
Product/Parcel	Units	Landowner Contribution per Unit*	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	Total Assessment per Unit
TH	228	\$ 1,598.94	\$ 2,124.76	\$ 3,802.82	\$ 3,416.74
SF	77	1,598.94	2,655.95	4,334.00	3,910.74
Total	305				

*Operations and maintenance assessments will attach to any platted and sold lots, including any lots platted and sold during Fiscal Year 2025/2026 (on a pro-rata basis using the time of sale) and as evidenced by an estoppel letter prepared by the District's Manager. Any additional costs of the District's Adopted Budget (above and beyond the operations and maintenance assessment that attaches to sold lots) shall be funded pursuant to a deficit funding agreement to be entered into between the District and the project developer.